

# **Fiscal Federalism and Challenges of Development in Nigeria: A Search for Remediation**

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## ***Abstract***

*Fiscal federalism concerns the sharing of resources among federating units to enable them fulfill their constitutional obligations. This paper attempted to capture the underlying imperatives of fiscal federalism for national development. It opened with the conceptual explication of the concepts of federalism, fiscal federalism and development from where it was noticed that the principle of fiscal autonomy and fiscal integrity are paramount aspects of the survival and continued existence of truly federating system of government. In trying to achieve the purpose of the study, the paper anchored on Buchan Fiscal Residuum Theory having a leeway to determining the balance between the contributions made and the value of the public services returned to individual. The paper revealed that the contending issues and challenges of fiscal federalism could be in form of mismatch between revenue sources and the functions of the various tiers of government. The paper concluded and recommended that there is need to ensure that the distribution of revenue should encourage each state and local governments to improve internal revenue generation, not to constantly and wholly depend on fund coming from the federation account and the issues of intergovernmental relations should be reviewed and respected so that functions to be performed by each tier of government could be explicitly stated.*

## **Introduction**

Federalism, otherwise known as federal system, is a public sector with both centralized and decentralized levels of decision making in which choices made at each level concerning development and the provision of public services are determined largely by the demands for these services by the residents of the perspective jurisdiction. Thus, Ajibola (2008) maintained that in a federal system, different governments provide different services to overlapping jurisdiction. In Nigeria for instance, the federal system comprises federal, state and local governments while in the United States, federal system includes the federal government, states, counties, townships, cities, school districts and special districts.

It is in view of the underlying imperatives of federalism that Okoli (2004) argued that federalism is a system of shared power between units of government. It is a way of organizing a nation so that two or more levels of government have formal authority over the same area and people. From this point, it could be seen that federalism rests on divided sovereignty where state and

nation control some portions of political power independent of other's authority. In federalism, power is shared among congress, the executive, the courts or judiciary and this shared power could be separated presumably in order to prevent over concentration of the power and its consequent abuse as to further prevent threats to individual liberty.

Okoli (2004) notes that the constitutional supremacy clause makes a valid national law superior to an otherwise valid state law when the two laws conflict. Each government is independent of the other in exercising its constitutional powers. She added that the states may, for example enact and enforce compulsory school laws in their respective states without the federal government's approval. Similarly, the federal government may enact and enforce military conscription in each state without the states' consent. Thus, each government enforces its own laws directly on the people and each may act independently of the other. This is closely different when it comes to fiscal federalism. In fiscal federalism, the states and local governments depend heavily on the national government for fund for development and to run their various affairs.

In this paper, attempts have been made to conceptualize federalism, fiscal federalism and development as they relate to function together in the same environment. The study adopted evaluatory and assessment methods, using secondary data to explain phenomena that relate to fiscal federalism and Nigeria's development. Buchan Fiscal Residuum Theory was used to explain and analyze issues that relate to federalism, fiscal federalism and the challenges therein. Finally, the study shall be concluded with alternatives for remediation/policy options.

## **Methodology**

The study adopted evaluatory and assessment methods, with the use of secondary data to explain the lingering controversies that underlie fiscal federalism and the challenge of both human and infrastructural development in Nigeria. The methods attempted to unveil the various revenue principles such as the principle of derivation, equality of states and demographic strength in Nigerian federal system. In using these methods, the various politics and agitations for the review of fiscal formular for even development of all states could be appreciated.

However, it should be borne in mind that within the limited scope of this paper, all the principles of fiscal federalism may not be fully captured and explored, but these can help in the analysis and explanation of fiscal federalism especially as it relates to national development.

Arising from the above, there is need to address the following study questions if the objectives of this study are to be achieved:

- What are the imperatives of fiscal federalism in Nigeria's development?
- What are the major challenges of fiscal federalism in Nigeria?
- How are the intergovernmental fiscal relations in Nigeria being handled?
- What hope is there for development in Nigeria via revenue distribution?

## **Objectives**

The major objective of this paper is to evaluate and assess how fiscal federalism has led to development in Nigeria. Other specific objectives are:-

- ❖ To assess the underlying imperatives of fiscal federalism in Nigeria's development.
- ❖ To evaluate the major challenges of fiscal federalism in Nigeria.
- ❖ To examine how inter-governmental relations have been handled in Nigeria.
- ❖ To measure the level of hope for both human and infrastructural development in the country via revenue distribution.

## **Conceptual Foundation**

The essence of this section of the study is to conceptualize the concepts of federalism, fiscal federalism and that of development. It is believed that an understanding of these concepts would help in unveiling the challenges or otherwise the problems of fiscal federalism in Nigeria, especially in relation to national development.

## **Federalism**

In the words of Hague and Harrop (2001), the distinctive feature of federalism is that legal sovereignty is shared between the federal government and the constituent states. They went further to add that a federal constitution creates layers of government with specific functions allocated to each. The relationship between federal and state governments according to Hague and Harrop (2001) are the crux of federalism.

According to Friedrisech (1937) federalism is a union of group selves united by one common or more objectives, but retaining their distinctive group beings for other purposes. By this conception, it is correct to accept that federalism is at the inter group level what association is at the interpersonal level. It unites without destroying the selves that are uniting and is meant to strengthen them in their mutual relations. In the words of Ricardo (1993), Federalism is a process without required form or practices, a process constantly in a flux under evolution... a conceptualization with some human systematic analysis, brought to show that federalism thrives in a continuous flux. That it involves fluidity wherein the federalists from the units allow for processes of continued evolution towards the emergence of greater good for all through compromise in their diversities. It is imbued with capabilities inherent in the various units and subsuming them.

Corroborating the above, Onwe (2011) maintained that federalism is the putting of understanding and bonds through agreement in law between independent entities to satisfy the need for autonomy and freedom, on the one hand, and for order and security on the other hand. He went further to add that federalism is an Omnibus concept that contains as much characteristics as can be assigned to it, so long as such are signed for the good of all in pursuit of unity in diversity. He

concluded that some scholars have come to conceive federalism from predominantly legalistic postulations.

Thus, Grodzius quoted in Gamble and Payne (1996:124) observed that “federalism is a formal legal set of relationships aimed at the distribution of power between central and peripheral units of government. Thus, there must exist at least two tiers of government. The need for a legal structuring of the federation units can further be understood when we look at the security needs of the units. The desire here is for a legal order that protects each units from threats of over aching interests that are abound to emerge within the federation to the units. This is why federations are characterized by extensive intergovernmental relations in which federal, state and local governments work together, seeking to identify policies on which all participants can agree.

### **Fiscal Federalism**

Fiscal federalism according to Ajibola (2008) denotes an intergovernmental fiscal relation defining functions and responsibilities among the various tiers of government as well as the financial resources to achieve stated objectives. It is a term used to describe a system of government in which the fiscal responsibilities rest with the various tiers of government in the country. In Nigeria, for instance, the federal, state and local governments have the joint responsibility of generating and expending revenue to carry on government responsibilities. Fiscal federalism therefore relates to the division of tax income and functional responsibilities among the various tiers of government in a federal state.

Where (1985:231) believes that if states authorities, for example, found that services allocated to them in a federal system are too expensive to perform, and if they call upon the federal government for grants and subsidies to asset them, they are no longer coordinate with the federal government, but subordinate to it. Financial subordination makes an end of federalism, in fact, no matter how carefully the legal forms may be preserved. It follows, therefore, that both states and federal authorities in a federation must be given the power in the constitution, each do have access to and power to control its own financial resources; each must have power to tax and to borrow for the financing of its own services by itself.

Reacting to the above, Onwe (2011) stated that we adopt the above cogent analysis not only as one of our major classical principles upon which true and balanced federalism ought to rest, but also as our standard concept and definition of fiscal federalism. It is neither the federal nor the state or local government in a true federation should be dependent upon each other in performing the statutory duties and functions devolved upon it in a federal constitution. Ozor (2004:342) argues that in a federalism, it entails that in a federal system of government, the allocation of taxing power, federally collectable revenue and federal expenditure to the different level/components of government in a federation so as to enable them discharge their constitutionally assigned functions and responsibilities to their citizens. He added that in most federations, the taxes of citizens (corporate and biological) constitute the major items that go into the common purse of the federation while in Nigeria, the mining rents, and oil royalties by over

80% account for the largest items in the federation account i.e., the common fund that is shared amongst the units of the federation.

In view of the underlying imperatives of fiscal federalism, Okoli (2004) maintained that the principle of fiscal autonomy and fiscal integrity is a sine qua non for the survival and continued existence of a truly federal system of government. She advocated that each level of government—federal, state and local must necessarily have a minimum source of independent revenue and full control of such revenues in order to enable it discharge its constitutional responsibilities. As a matter of the fact, the greater the fiscal independence through internally generated revenue amongst the component states, the stronger the foundation of its federal system and the greater the chances of the survival and continued existence of the federation. It is therefore essential that each unit of the government in the federation must not only have identifiable independent sources of revenue, but that such independent sources should to a large extent, provide a solid base for its revenue needs and economic potentialities.

## **Development**

Development is a concept delicate to handle because of abundant literature that exists in development studies and therefore ample attention has been paid to the problem of its definitions. Thus, Okpata (2004) agrees with this fact when he posited that the term development is conceptually difficult to handle, yet, it is the cornerstone of every economic growth especially in the thesis of sustainable development. He continued that development in common parlance may mean “growth, change or planned growth”. In the thesis of Abah (2000) development from the literature that exists is a tri-dimensional concept. He furthered his positions that development has utilitarian or consumatory dimension which connotes increase in the quantity of usable items available to man in the society. The position of Abah in this conception indicates that development must be pointing to increase or uprising in the quantity and quality of usable items available to man in the society. But problem with this definition is that there is no variable for the measurement of the level of increase in the quantity of usable items available to man and therefore, it is difficult to determine the amount of increase of usable items that are capable of making the man a developed man or making the society developed.

However, Nwali and Nkwede (2010) in their own study concluded that development at the individual level implies progressive increase in skills and capacity to earn income, gain greater freedom for action which is expressed in creativity for the attainment of both material and psychological well being of the man. This definition is unique because it touches all aspects of human being and the society. More so, the definition is unique because of accommodating such elements that could enhance human and societal development. By implications Nwali and Nkwede believe that for development to occur, it must involve:-

- (i) progress ie whatever is development has to progress from one level to a higher level,
- (ii) increase in skills and capacity i.e. the skills and capacity to transcend beyond underdevelopment,
- (iii) income oriented ie ability to command amount of income capable of pushing such individual and society to another level, and

- (iv) ability to gain greater freedom for action ie freedom from dependence, freedom from poverty, freedom from diseases and disasters.

To achieve this last point, the freedom should be transformed to creativity which is a road map for attaining both material and psychological well being of the man.

The above exploration has close similarities with Rodney (1969) in his thesis when he defined development as a many sided process. At the level of the individual, it implies increase skill and capacity, grater freedom, creativity, self discipline, responsibility and material well being. The study of Okoli (1982) has an allusion with Rodney's thesis when he posited that development as an individual phenomenon dwells in the realm of socio-psychological conversion, hence he argues that the main thrust of the concept of development is that it is both societal and individual phenomenon.

Arising from the above point, it could be seen in the study of Torado (1985:108) that *development is a multi-dimensional process involving the organization and re-orientation of the entire economic and social system...an improvement of income and output, radical changes in institutional, social and administrative structures as well as in popular attitudes, customs and beliefs.*

Discernible elements from Torado's work are the fact that development is both physical (societal) and a state of the mind (psychological) and it is a transformation of institution in one aspect. Stemming from this view, it should be accepted that development whether as a state of the mind or as an issue bordering on the society, one thing that should be paramount is that development is greatly anchored on financial resources. One cannot be talking about development without financial consideration. This is why this study is attempting to relate the fiscal federalism or revenue allocation in Nigeria to development. It is therefore a quest to determining how resources are allocated for development and the extent of development in the country as a result of several disbursements over the years to both the federal, state and local governments.

### **Theoretical Evidence**

In a federating system, one of the greatest challenges is that of sharing formular as regards to the fiscal resources generated and jointly owned by the federating units. Public finance departments are usually involved in the sharing of fiscal resources between three levels of government i.e. federal, state and local as is the case with Nigeria. The pre-occupation of public finance experts in this connection has been the examination of the extent to which the important principles of horizontal equity and efficient allocation of resources are fulfilled in the context of fiscal federalism.

Arising from the above point and from the numerous problems of fiscal federalism, this study is anchored on **Buchan Fiscal Residuum Theory**. Buchan (1982) believes that a more meaningful approach to the problems of fiscal federalism is that one should take into account, the overall fiscal pressures on an individual. According to Buchan, the measurement of this in terms of the

Residuum Theory is to determine the balance between the contributions made and the value of the public services returned to the individual. Given the state of income distribution, Buchan thinks that the Fiscal Residuum should be negative for low income individuals or states and positive for high income individuals or states. For the achievement of horizontal equity between individual, the necessary and sufficient condition according to Buchan is that their fiscal residual be equal.

The implication of horizontal equity for a particular citizen or state has to do with the relative poverty or richness of a state within a country, or locality within a state. If a state or a locality is poor relative to another, the level of taxation needed in the former to bring the level of public services to that existing in the latter will be much higher, imposing a heavier tax burden on the citizens of the relative poor state. According to Buchan, such situation is undesirable. He argues that it does not only violate principles of fiscal equity, but also that of efficient resources allocation.

However, because of the constitutional barrier that exists in some federating states like United States and Nigeria which impedes such a means of transfer, Buchan accepted a second best solution of intergovernmental fiscal adjustment in what he called “Unconditional Equalization Grants”.

The relevance of this theory to this study is seen in Nigerian case where some states are poor in revenue generation for the nation, while some are very rich in generating revenue for the nation, especially the oil states. Going by residuum perspectives, it could be seen that some poor states in the country can be having some weight of tax burden, but going by the unconditional equalization theory, all the federating states can share equality in fiscal federalism and this will enhance equal development.

### **Tax Mobilization and Utilization for Development in Nigeria**

Public revenue mobilization is one of the most keenly contested issues in Nigeria. A comprehensive review of the reports of the various commissions and government policies from the 1946 Philipson’s Commission to the activities and government Revenue Mobilization, Allocation and Fiscal Commission established in 1989 have been extensively studied and reviewed by scholars such as Kayode (1993), Emenuga (1993) and Ekpo (1994).

Local governments in Nigeria receive statutory allocations from the two higher tiers of government (federal and states). At this present revenue sharing formula, local governments receive 20 per cent from the federation account. They are also statutorily entitled to 10 per cent of states’ internally generated revenue. As regards to local governments on the following basis: equality (50 per cent), population (30 per cent) and derivation (20 per cent). In 1999, local governments received 35 per cent of the VAT proceeds (Kayode, 1993).

The Federal government controls all the major sources of revenue like import and excise duties, mining, rents and royalties, petroleum sales tax, petroleum profit tax and companies income tax among other revenues sources. State and Local Government taxes are minimal, hence this limits

their ability to raise independent revenue and so they depend solely on allocation from the federation account Emenuga (1993).

Much of the revenue collected by the federal government and distributed among the different tiers of government using the vertical revenue allocation formular is from the federation account. But the federal government seems to exercise too much control over its distribution. So many deductions are made from the total revenue collected before the rest is distributed according to the sharing formular.

Table 1 below summarizes Federal Allocation to Local Government for the period 1976 to 1997. The federal allocation showed steady increases during the periods. In nominal terms, the allocation which stood at N100 million in 1976 jumped to N352.5 million in 1980, reflecting a compound growth rate of almost 29 per cent. During the Structural Adjustments Programme (SAP), federal allocation to local government increased remarkably by 45.7%. This jump could be as a result of the increase in the number of local governments.

**TABLE 1: Jurisdiction of Major Taxes in Nigeria**

S/N	Types of Tax	Administration and Collection of the tax
1	Import duties	Federal
2	Excise duties	Federal
3	Export duties	Federal
4	Mining and royalties	Federal
5	Petroleum sales and profit tax	Federal
6	Companies gains tax	Federal
7	Capital gains tax	Federal/States
8	Personal income tax (other than listed in 9)	States
9	Personal income tax: armed forces, external affairs officers, on-residents, resident of the Federal Capital territory and the Nigeria police.	Federal
10	License fees on television and wireless Local radio	
11	Stamp duties	Federal
12	Capital transfer tax (CTT)	Federal
13	Values Added tax	States
14	Pools Betting and other Betting taxes	Federal
15	Motor Vehicle and Drivers Licenses	States
16	Entertainment tax	States
17	Land registration and survey fees	States/local
18	Property taxes and rating	States
19	Marketing and trading licenses and fees	Local
20	Motor park duties	Local
21	Advertisement fees	Local
22	Gift tax	States

*Source: Constitution of the Federal Republic of Nigeria (1999)*

**TABLE 2: Distribution of Total Public Sector Expenditure among the Federal, State And Local Governments, 1993 – 1997**  
(n million)

Date	Federal	%	%	State and FCT	Local	%	Total
1993	1912229.1	75	17	44180.9	19475.5	8	25885.5
1994	160893.2	68	24	55916.4	18967.1	8	235776.7
1995	248767.8	71	23	79591.6	22443.3	8	350802.7
1996	288289.3	73	21	84177.1	24261.7	6	396528.1
1997	3562.3	74	19	92647.6	30833.0	6	479742.9

*Sources: Central Bank of Nigeria, Annual report and Statement of Accounts, 1997*

**TABLE 3: Relationship between Direct Allocation and Internally Generated Funds at the Local Government Level**

Date	Direct Allocation	%	Grant	%	Internal Tax Effort	%	Total
1993	18569.5	93	269.4	1	1035.6	5	19874.5
1994	17787.7	93	229.5	1	1205.9	6	19223.1
1995	22059.0	90	242.9	1	2110.8	9	24412.7
1996	21852.5	92	72.5	0	2027.1	8	23642.1
1997	28300.7	91	202.0	1	2515.6	8	31018.3

*Sources: Central Bank of Nigeria, Annual report and statement of accounts, 1997*

Table 2 shows that from 1993 to 1997, the Federal Government controlled between 68 and 75 per cent of total public expenditure while the other two tiers accounted for the remaining 32 – 25 per cent. All the local governments in the country had control over only 8 per cent of total public spending in 1993 and 6 per cent of same in 1997. At this same time, local government internal revenue increased marginally from 5 to 8 per cent.

Also, local governments are not allowed to borrow externally, to develop any viable project; though they may borrow domestically. Since local governments are very crucial for national development, then revenue and expenditure decentralization must accompany each other. Therefore, Nigeria's public revenue mobilization and utilization should be restructured such that assigning of tax powers, tax bases and borrowing would be left to the appropriate tier of government. A situation where the federal is too far from the people and yet collects virtually all revenue is unhealthy. Certain lucrative taxes should be left to local authorities. The weak administrative machinery should be strengthened to enable them collect major taxes for further development.

Capital project naturally generates employment and prevent migration to urban centres (Akindele, 2009). The involvement of local governments in education also contributes to human capital development. Since 70 per cent of Nigerians still live in the rural areas and local governments are the closest to the rural people, its revenue mobilization drive and utilization strategies should be improved considerably to enable them meet challenges ahead. Local government's responsibilities for economic planning and development, citizenship development and empowerment through primary, adult and vocational education and capacity enhancement

through health care provision cannot be effectively executed just with 3 per cent of total public sector spending. Thus about 95 percent of the local governments do not have adequate funding (Emenuga, 1993).

### **Fiscal Fderalism in Nigeria: Issues and Challenges**

A number of constraints and challenges both within and outside the fiscal system are part of the problems that must be solved in order to achieve an effective fiscal system. This is the focal point of this study as the researcher is meant to identify the major challengers of fiscal federalism in Nigeria and proffer solutions to them. The challenge to effective fiscal federalism can be identified to include the problem of external debt overcharge, macro-economic instability, distresses in domestic financial system, lack of political stability and above all, bad leadership or leadership ineffectiveness.

The external indebtedness of the country and inability to meet external debt service obligations had been a major constraint to fresh flow of foreign investment into the country, while the distress in the domestic banking system also constitutes a distinctive to the much needed growth in private savings and investments. This is further complicated by the high level of inflation experienced during the review period. High inflation is destructive to private savings as it continuously increases the share of disposable income of consumption.

It has been observed also that rapid growth and development cannot be achieved in an environment of political and social instability. Political stability implies an orderly system for a change of government. The absence of an orderly system and dedicated leadership is a great challenge to the operation of an effective fiscal system needed to support economic growth. The challenge is formidable because it is the leadership that would dictate the pattern and direction of fiscal engineering.

In view of the foregoing points, Ajibola (2008) identified the following as the major challenges of fiscal federalism in Nigeria:-

- ❖ The major problem could be seen in the mismatch between revenue sources and functions of the various tiers of government. The revenue allocated to the lower tiers of government is lower in comparison to the enormous duties expected of them. This has actually influenced meaningful infrastructural development in the country.
- ❖ Frequent change in government and incessant military coups reduce the operations and effectiveness of fiscal federalism. This is because during military intervention, constitution is usually suspended in favour of decrees and edicts. In this situation, the principles of fiscal federalism were affected and this in turn affected development in the country, especially within the state and local government areas.
- ❖ Dwindling revenue due to reduction in the country's export and fluctuations in the prices of the nation's commodities in the international commodity market are among the challenges of the fiscal federalism in Nigeria.
- ❖ Economic and financial mismanagement which is reflected in corruption and financial impropriety of government functionaries have actually affected development in Nigeria especially where leaders in the country are corrupt and self centred.

- ❖ The sharing of federally revenue reflects political applications rather than economic consideration.
- ❖ Rapid increase in fiscal unit thereby reducing the funds allocated to each state and local government in the country.

### **Alternatives for Remediation**

Arising from the challenges of fiscal federalism, the paper outlines the following alternatives for remediation:-

- ✓ There should be total reformation of revenue generation expenditure prioritization and better relations among tiers of government. Also, the public sector expenditure programme should be reviewed and prioritized to enhance efficiency and physical balance. This will go a long way in reducing the challenges of fiscal federalism and aid development in the country.
- ✓ Issues of intergovernmental relations should be reviewed and respected so that functions to be performed by each tier of government would be explicitly stated.
- ✓ The appropriate strategies for raising the necessary funds should be adopted while the formular for the distribution of federally collected revenue including VAT proceeds, need to be further amended to increase share of state and local government. This is because, the state and local governments have certain developmental functions that are vital to the people.
- ✓ Reform of tax administration should be addressed to enhance the growth of non-oil tax revenue in order to reduce the reliance on the oil sector for both foreign exchange earning and revenue.
- ✓ Government should aim at achieving macro – economic stability in order to enhance savings and investment which are prerequisites for capital formation and economic growth.
- ✓ Given the considerable success achieved through central administration of VAT, there are potentials that a federally coordinated effort in the administration of personal income tax would yield similar result.
- ✓ There is need to ensure that the distribution of the revenue encourage each state and local government to improve internal revenue generation, not to constantly and wholly depending on the fund coming from the federation account.

### **Conclusion**

The paper has been able to analyze the challenges of fiscal federalism in Nigeria with an understanding that fiscal federalism has caused a lot of debate and controversies especially in Nigerian environment where ethnic factors, political factors and factors of derivation formular have much role to play. The position of this paper is that fiscal federalism can thrive if only the principle of intergovernmental relation is reviewed and respected.

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