Exploring the Complexities of Fiscal Federalism and Intergovernmental Relations in Nigeria

Tochukwu S. Ezeudu

Department of Public Administration Federal University Gusau, Nigeria

DOI: https://dx.doi.org/10.47772/IJRISS.2023.7857

Received: 11 July 2023; Accepted: 21 July 2023; Published: 09 September 2023

ABSTRACT

This study explores the complexities of fiscal federalism and intergovernmental relations in Nigeria and their implications for development, resource allocation, and governance. It examines various aspects including revenue generation, resource allocation, policy implementation, intergovernmental disputes, and theoretical perspectives. The research design involved a combination of qualitative and quantitative approaches, utilizing thematic analysis of secondary data and statistical analysis of survey data. The findings reveal disparities in revenue allocation among the geo-political zones, highlighting the need for equitable resource distribution and balanced development. Effective intergovernmental collaboration and cooperation are crucial for addressing challenges in policy implementation and improving service delivery. Strengthening institutional capacity and implementing conflict resolution mechanisms are recommended to foster harmonious intergovernmental relations. The study emphasizes the importance of revisiting revenue allocation formulas, promoting revenue diversification, and enhancing intergovernmental dialogue and collaboration. It also recommends capacity-building initiatives to overcome implementation challenges and the establishment of clear dispute-resolution frameworks. The research contributes to the existing body of knowledge on fiscal federalism and intergovernmental relations in Nigeria, providing insights for policymakers and stakeholders. These findings and recommendations aim to enhance fiscal federalism, improve service delivery, and achieve inclusive and sustainable development across Nigeria. By implementing these measures, Nigeria can strengthen its governance framework, foster intergovernmental cooperation, and ensure the well-being of its citizens.

Keywords: Fiscal federalism, Intergovernmental relations, Resource allocation, Service delivery, Nigeria

INTRODUCTION

Fiscal federalism and intergovernmental relations are critical components of Nigeria's governance structure. In a federal system like Nigeria, fiscal federalism involves the distribution of fiscal powers and responsibilities among different levels of government, while intergovernmental relations encompass the interactions, collaborations, and conflicts that arise between these levels. These concepts have profound implications for Nigeria's development, stability, and equitable distribution of resources (Akeem, 2011).

Nigeria, as a country with a diverse population and significant regional disparities, adopted a federal system to accommodate and manage its multiple ethnic, cultural, and religious groups. The country consists of the federal government, 36 state governments, and 774 local governments, each with specific roles and responsibilities. Fiscal federalism provides the framework for the allocation of resources, taxation, and expenditure assignments among these levels of government. It aims to strike a balance between centralization and decentralization, ensuring efficient service delivery, equitable resource allocation, and the empowerment of subnational governments.

However, implementing fiscal federalism in Nigeria is not without its challenges. One of the main challenges lies in revenue allocation. Nigeria's revenue-sharing formula, which determines how revenue from natural resources and taxes is divided among the federal, state, and local governments, has been a subject of contention (Akindele, 2002) The current formula, known as the "derivation principle," allocates a significant portion of revenue to the federal government, which has led to vertical imbalances and dissatisfaction among the states and local governments. Some argue that the formula does not adequately account for resource-producing states' contributions and the development needs of less endowed regions.

Another challenge arises from the complexities of intergovernmental relations. Cooperation and coordination among different levels of government are crucial for effective governance and service delivery. However, power dynamics, political interests, and jurisdictional overlaps can create conflicts and hinder collaboration (Akujuobi, & Kalu, 2009). With its constitutional authority and control over key resources, the central government often holds significant influence. State governments, seeking greater autonomy and fiscal control, may push for more decentralization and resource control. Such power struggles and conflicts impact policy implementation, infrastructure development, and the equitable distribution of resources.

The implications of these challenges are far-reaching. In terms of development, fiscal federalism plays a critical role in determining resource allocation and public service provision. Infrastructure projects, social welfare programs, and economic development initiatives are influenced by fiscal decisions made at various levels of government (Ovwasa, 1995). The effectiveness and efficiency of fiscal federalism directly impact the provision of public goods and services, such as education, healthcare, transportation, and water supply, affecting the overall welfare of citizens.

Furthermore, fiscal federalism has implications for political stability and social cohesion within Nigeria. The country's diverse ethnic, linguistic, and religious composition requires a delicate balance to accommodate the interests and aspirations of different groups (Suberu, 2006). Effective intergovernmental relations, characterized by cooperation, trust, and inclusive decision-making, can foster a sense of unity and address grievances stemming from perceived marginalization. Conversely, disputes and tensions in fiscal matters can exacerbate existing ethnic-regional divides and threaten the country's stability.

fiscal federalism and intergovernmental relations are integral to Nigeria's governance framework. They present both opportunities and challenges in ensuring equitable resource distribution, promoting development, and fostering political stability. The complexities arising from revenue allocation, intergovernmental dynamics, and the implications for development and stability necessitate careful analysis and thoughtful policy responses. By addressing these challenges and implementing the proposed recommendations, Nigeria can strengthen its fiscal federalism framework, enhance intergovernmental collaboration, and promote sustainable development for all its citizens. The objectives of this study are as follows:

1. To examine the challenges faced in the implementation of fiscal federalism in Nigeria and their impact on intergovernmental relations.
2. To assess the influence of fiscal federalism on Nigeria's development and stability.
3. To provide recommendations for enhancing fiscal federalism and intergovernmental relations in Nigeria.

LITERATURE REVIEW/THEORETICAL FRAMEWORK:

Fiscal federalism and intergovernmental relations in Nigeria have been the subject of extensive scholarly research and analysis. This section provides a comprehensive literature review and theoretical framework that explores key concepts, and theories, relevant to understanding the complexities of fiscal federalism and intergovernmental relations in Nigeria.

Conceptualizing Fiscal Federalism in Nigeria:

Fiscal federalism refers to the distribution of fiscal powers, responsibilities, and resources among different levels of government within a federal system. In Nigeria, fiscal federalism is enshrined in the Constitution, which delineates the powers and functions of the federal, state, and local governments (Uche, & Uche, 2004). The Constitution provides a framework for revenue allocation, taxation, and expenditure assignments, aimed at promoting balanced development and addressing regional disparities.

The revenue allocation formula in Nigeria has been a central issue in the discourse on fiscal federalism. The current formula, based on the "derivation principle," allocates a significant share of revenue to the federal government, which has been a source of discontent among the state and local governments (Udeh, 2002). Scholars have argued that this formula does not adequately consider the contributions of resource-producing states and the developmental needs of less endowed regions (Usman, 2011) There have been calls for a review of the formula to achieve a fairer and more equitable distribution of resources.

Conceptualizing Intergovernmental Relations

Intergovernmental relations refer to the interactions, collaborations, and conflicts that occur between different levels of government within a federal system. It encompasses the relationships and exchanges of information, resources, and decision-making processes among the central/federal government, state/provincial governments, and local/municipal governments (Egobueze & Ojirika, 2018). Intergovernmental relations play a crucial role in coordinating policies, resolving conflicts, and promoting effective governance in federal systems.

In the context of Nigeria, intergovernmental relations involve the coordination and cooperation between the federal government, state governments, and local governments. The Nigerian federal system, as enshrined in the Constitution, defines the powers and responsibilities of each level of government. Intergovernmental relations in Nigeria aim to foster collaboration and ensure the effective implementation of policies and programs across different tiers of government (Ekpo, 2004).

Intergovernmental relations involve various mechanisms and forums for engagement. These include formal structures such as the National Economic Council, Joint State and Federal Government Councils, and intergovernmental committees, as well as informal networks and relationships among government officials at different levels (Bello, 2014) Through these mechanisms, governments engage in dialogue, negotiations, and information sharing to address common challenges, harmonize policies, and allocate resources effectively.

Intergovernmental relations are crucial for several reasons. Firstly, they promote cooperative federalism, which emphasizes collaboration, consultation, and shared decision-making among different levels of government (Eze, 2016) This cooperative approach is essential for addressing complex policy issues that require the coordination of resources and expertise across multiple levels of government.

Secondly, intergovernmental relations help manage conflicts and promote conflict resolution in federal systems. Conflicts can arise due to disagreements over policy priorities, resource allocation, and jurisdictional boundaries. Effective intergovernmental relations provide platforms for resolving conflicts through dialogue, negotiation, and compromise (Chiamogu, et al 2012)

Thirdly, intergovernmental relations facilitate the implementation of policies and programs at the sub-national level. The collaboration between different levels of government ensures that policies are adapted to local contexts, resources are efficiently utilized, and services are delivered effectively to citizens (Anyadike, 2013).

Historical Development of Fiscal Federalism and Intergovernmental Relations in Nigeria:

The historical development of fiscal federalism and intergovernmental relations in Nigeria provides valuable insights into the context, policy shifts, and challenges faced over time. Understanding the evolution of these

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS |Volume VII Issue VIII August 2023

concepts helps to illuminate the current state of fiscal federalism and intergovernmental relations in the country.

Nigeria's journey toward fiscal federalism began with the country's independence in 1960. At that time, a federal structure was adopted to accommodate the diverse ethnic, cultural, and regional interests within the nation. The Constitution of the Federal Republic of Nigeria, 1960, delineated the powers and responsibilities of the federal, state, and local governments (Arowolo, 2011).

Over the years, there have been significant milestones and policy shifts that have shaped fiscal federalism and intergovernmental relations in Nigeria. One crucial milestone was the creation of additional states in 1967, which expanded the number of subnational entities and introduced further complexity into intergovernmental relations (Athanasius, 2018)

The adoption of the 1979 Constitution marked a significant policy shift in Nigeria's fiscal federalism framework. The constitution introduced revenue allocation principles, which aimed to balance resource distribution among the federal, state, and local governments. However, debates and conflicts over revenue-sharing formulas and the derivation principle persisted (Lukpata, 2013).

Another critical turning point was the transition to democratic governance in 1999, following years of military rule. The Constitution of the Federal Republic of Nigeria, 1999, further clarified the fiscal powers and responsibilities of each level of government. The 1999 Constitution introduced the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) as an independent body responsible for revenue allocation and fiscal management (Nyong, 1999).

Since then, there have been ongoing debates and policy reforms aimed at improving fiscal federalism and intergovernmental relations in Nigeria. The issues of revenue allocation, resource control, and local government autonomy have been prominent in these discussions. Various constitutional amendments and policy initiatives have sought to address these challenges and enhance the effectiveness of intergovernmental relations (Okeke, 2004).

However, the historical development of fiscal federalism and intergovernmental relations in Nigeria has not been without challenges. Issues such as revenue allocation disparities, fiscal imbalances, and conflicts over resource control have posed significant obstacles to effective governance and cooperation among different levels of government (Oketa, 2001). These challenges highlight the need for ongoing policy reforms and institutional strengthening to ensure the proper functioning of fiscal federalism and intergovernmental relations in Nigeria.

Intergovernmental Relations and Collaborative Governance:

Intergovernmental relations play a vital role in the governance of federal systems, including Nigeria. These relations encompass the interactions, collaborations, and conflicts that occur between different levels of government, such as the federal government, state governments, and local governments. Collaborative governance, which emphasizes shared decision-making and joint problem-solving among stakeholders, and local government autonomy are two important aspects of intergovernmental relations in Nigeria (Omotosho, 2010).

a) Collaborative Governance:

Collaborative governance is a concept that underscores the significance of collaboration and cooperation among different levels of government, as well as engagement with non-governmental stakeholders. It recognizes that addressing complex policy issues and achieving effective outcomes require the participation and contributions of multiple actors. Collaborative governance approaches aim to foster shared decision-making, joint problem-solving, and the pursuit of mutually beneficial outcomes (Oni, 2013).

In the Nigerian context, collaborative governance is particularly relevant due to the diverse and complex challenges faced by the country. Nigeria's federal system encompasses a wide range of policy issues, from economic development and infrastructure provision to social welfare and security. Collaborative approaches help bridge the gap between different levels of government, fostering greater coordination, cooperation, and synergy in addressing these challenges.

b) Local Government Autonomy:

Local government autonomy is an essential aspect of intergovernmental relations, particularly concerning decentralization and devolution of powers. Local governments are at the frontline of service delivery, interacting directly with communities and addressing their needs. Granting local governments greater autonomy and decision-making authority allows them to respond more effectively to local demands and preferences (Ozo-Eson, 2005).

In Nigeria, the issue of local government autonomy has been a subject of debate and reform efforts. The Constitution provides for local government administration, but the level of autonomy granted to local governments varies across states. Some argue that local governments should have greater control over their resources, revenue generation, and decision-making processes to enhance their capacity to deliver services efficiently (Richard, & Innocent, 2015).

Enhancing local government autonomy can have several benefits. It can foster citizen engagement and participation, as decisions are made closer to the local communities they affect. Local governments are better positioned to understand local needs, preferences, and priorities, which can lead to more tailored and responsive service delivery. Autonomy also allows local governments to explore innovative solutions and adapt policies to local contexts, leading to more effective and efficient governance (Sagay, 2008).

However, the issue of local government autonomy is not without challenges. Some argue that excessive autonomy may lead to fragmentation, unequal service delivery across regions, and potential abuses of power. Balancing local government autonomy with accountability mechanisms and ensuring adequate capacity-building support is crucial for effective intergovernmental relations and collaborative governance (Suberu, 2004).

Revenue Generation and Resource Allocation within Nigeria's Fiscal Federalism Framework:

Revenue generation and resource allocation are critical aspects of fiscal federalism in Nigeria. The country's fiscal federalism framework determines how revenue is generated, shared, and allocated among the different levels of government. This section explores the sources of revenue, such as oil revenue, taxation, and grants, and examines the challenges and opportunities associated with revenue generation within Nigeria's fiscal federalism context.

One of the primary sources of revenue in Nigeria is oil. As an oil-producing country, Nigeria heavily relies on oil revenue, which contributes a significant portion to the national budget (Ugwu, et al 2012). However, the dependence on oil revenue poses challenges due to its volatility, susceptibility to global oil price fluctuations, and environmental concerns associated with oil extraction (Watts, 2001).

Taxation is another significant source of revenue for Nigeria. The federal government collects various taxes, including personal income tax, corporate income tax, value-added tax (VAT), and customs duties (Watts, 2001). However, tax administration challenges, such as tax evasion, a large informal economy, and weak tax collection systems, limit the effectiveness of revenue generation through taxation (Ezeabasili, 2006)

In addition to oil revenue and taxation, Nigeria also receives grants and transfers from international organizations, such as the World Bank and the African Development Bank, as well as foreign aid from donor countries. These grants and aid contribute to the overall revenue pool available for allocation among the different tiers of government (Osisioma, & Chukwuemeka, 2007

The allocation of revenue among the federal, state, and local governments is a crucial aspect of fiscal federalism in Nigeria. The revenue allocation formula, known as the “derivation principle,” determines the percentage of revenue shared among the different tiers of government (Okaro, 2006) However, debates and conflicts surround the formula, particularly regarding the proportion allocated to resource-rich states and the developmental needs of less endowed regions (Obasi, 2006)

Resource control is an additional aspect related to revenue generation and allocation. In Nigeria, resource control refers to the control and management of natural resources, particularly in resource-rich regions such as the Niger Delta. The issue of resource control has been a point of contention, with calls for greater autonomy and control over resources by the states (Okeke, 2004) The challenge lies in finding a balance between resource control and the need for equitable resource allocation among all states and regions (Obasi, 2006)

Revenue generation and resource allocation are crucial components of Nigeria’s fiscal federalism framework. The country heavily relies on oil revenue, taxation, and grants as sources of revenue. However, challenges such as the volatility of oil prices, tax administration issues, and debates over revenue allocation formulas and resource control impact the effectiveness of revenue generation and equitable resource allocation. Addressing these challenges requires strengthening tax administration systems, diversifying the revenue base, and fostering equitable resource allocation mechanisms within Nigeria’s fiscal federalism framework.

Fiscal Transfers among Government Levels: Analyzing Mechanisms, Formulas, and Implications within Fiscal Federalism

Fiscal transfers are a vital component of fiscal federalism, facilitating the redistribution of financial resources among different levels of government. In Nigeria’s fiscal federalism framework, fiscal transfers play a crucial role in promoting financial autonomy, addressing regional disparities, and strengthening intergovernmental relations. This section explores the mechanisms, formulas, and implications of fiscal transfers within the context of fiscal federalism in Nigeria.

One of the primary mechanisms of fiscal transfers in Nigeria is revenue sharing. Revenue sharing involves the allocation of revenue generated by the federal government to the state and local governments. The current revenue allocation formula in Nigeria is based on the “derivation principle,” which determines the proportion of revenue allocated to each tier of government (Olugbemi, 2004) The derivation principle considers factors such as population, equality, and social development, with a significant emphasis on the derivation of revenue from natural resources (Okeke, & Obiora, 2010)

The revenue allocation formula has been a subject of debate and contention in Nigeria. Some argue that the current formula does not adequately address the needs of resource-producing states or the developmental challenges faced by less endowed regions Calls for a review of the revenue allocation formula have emerged, with the aim of achieving a fairer and more equitable distribution of resources among the different levels of government (Olugbemi, 2004)

In addition to revenue sharing, fiscal transfers in Nigeria also include grants and other forms of financial assistance provided by the federal government to the state and local governments. These transfers are aimed at supporting the delivery of essential services, infrastructure development, and poverty alleviation initiatives at the subnational level. However, the effectiveness of these grants depends on factors such as transparency, accountability, and efficient utilization of resources by the recipient governments (Okeke, & Obiora, 2010)

The implications of fiscal transfers on fiscal autonomy, resource distribution, and intergovernmental relations are significant. Fiscal transfers can enhance fiscal autonomy for the state and local governments, allowing them to have a more substantial role in decision-making and resource management (Jimoh, 2016). However, concerns exist regarding the overreliance of subnational governments on fiscal transfers, which can limit their ability to generate independent revenue and exercise financial autonomy (Ogo, 2007)

Fiscal transfers also have implications for resource distribution among the different levels of government. While revenue-sharing formulas aim to promote equity and address regional imbalances, debates persist regarding the adequacy and fairness of the current distribution mechanisms (Akeem, 2011). Achieving a balanced distribution that addresses the developmental needs of all regions remains a challenge within Nigeria's fiscal federalism framework.

Furthermore, fiscal transfers influence intergovernmental relations by shaping the dynamics of cooperation, competition, and dependency among the different levels of government. The allocation of resources through fiscal transfers can either foster collaboration and coordination or exacerbate conflicts and tensions (Akindele, 2002) Effective intergovernmental relations require transparency, trust, and a shared understanding of the objectives and responsibilities of each level of government.

Policy Implementation and Service Delivery: Examining Challenges, Roles, and Outcomes withinthe Context of Fiscal Federalism and Intergovernmental Relations

Policy implementation and service delivery are critical components of effective governance within the context of fiscal federalism and intergovernmental relations. This section focuses on the challenges, roles, and outcomes associated with policy implementation and service delivery across different levels of government in Nigeria.

One of the primary challenges in policy implementation and service delivery is the coordination and collaboration among the various levels of government. With multiple tiers of government involved, ensuring effective cooperation and synergy becomes essential for successful implementation. Coordination challenges may arise due to overlapping responsibilities, divergent policy priorities, and inadequate communication mechanisms (Akujuobi, & Kalu, 2009). Such challenges can hinder the efficient delivery of services and the achievement of policy objectives.

The roles and responsibilities of different levels of government in policy implementation and service delivery are defined within the framework of fiscal federalism. The federal government typically sets broad policy directions and provides strategic guidance, while state and local governments are responsible for translating and implementing these policies at their respective levels, However, (Ovwasa,1995). there is often a need for a clearer delineation of roles and responsibilities to avoid duplication, conflicts, and gaps in service delivery.

Intergovernmental relations mechanisms, such as joint committees and interagency collaborations, play a crucial role in facilitating policy implementation and service delivery. These mechanisms provide platforms for dialogue, coordination, and information sharing among different levels of government. Effective intergovernmental relations can enhance the alignment of policies, resources, and efforts, leading to improved service delivery outcomes (Suberu, 2006).

The outcomes and impacts of policy implementation and service delivery within the context of fiscal federalism and intergovernmental relations can be multifaceted. Positive outcomes include improved access to public services, enhanced efficiency, and increased citizen satisfaction. Effective policy implementation can contribute to socioeconomic development, poverty reduction, and improved quality of life for citizens (Ovwasa,1995).

However, challenges in policy implementation and service delivery persist. Factors such as limited fiscal capacity, bureaucratic inefficiencies, corruption, and inadequate monitoring and evaluation mechanisms can hinder the successful implementation of policies and the delivery of quality services (Uche, & Uche, 2004). Additionally, the capacity and capabilities of subnational governments vary, which can impact their ability to effectively implement policies and deliver services (Udeh, 2002).

Addressing the challenges and improving policy implementation and service delivery requires a comprehensive approach. Strengthening coordination mechanisms, clarifying roles and responsibilities, enhancing capacity-building efforts, and promoting transparency and accountability are crucial steps (Usman, 2011). Engaging civil society organizations and promoting citizen participation can also contribute to improved service delivery outcomes (Udeh, 2002).

Managing Intergovernmental Disputes and Facilitating Conflict Resolution: UnderstandingSources of Conflict and Approaches to Cooperation

Intergovernmental relations, despite their collaborative nature, are not immune to conflicts and disputes. This section explores the sources of conflicts that arise among different levels of government, such as disagreements over resource allocation, jurisdictional boundaries, and policy priorities. It examines the mechanisms and strategies employed for conflict resolution and cooperation, including negotiation, mediation, and legal processes.

Conflicts in intergovernmental relations can stem from various factors. Disagreements over resource allocation are a common source of conflict, particularly when there are competing demands and limited resources. Conflicts may also arise from disputes over jurisdictional boundaries and overlapping responsibilities between levels of government (Egobueze & Ojirika 2018). Differences in policy priorities and divergent political interests can further contribute to conflicts in intergovernmental relations (Ekpo, 2004).

To manage intergovernmental disputes and facilitate conflict resolution, various mechanisms, and strategies are employed. Negotiation is a primary approach, allowing representatives from different levels of government to engage in dialogue, express their perspectives, and seek mutually agreeable solutions (Ekpo, 2004). Mediation, facilitated by neutral third parties, can also play a crucial role in assisting parties to reach consensus and resolve conflicts (Udeh, 2002).

Legal processes and judicial interventions can be employed when disputes cannot be resolved through negotiation or mediation. Court rulings and legal interpretations help to clarify jurisdictional boundaries, resolve legal conflicts, and provide guidance on intergovernmental relations (Ekpo, 2004). However, resorting to legal processes should be seen as a last resort, as they can strain relationships and impede effective cooperation.

Cooperation is a key objective in managing intergovernmental disputes. Establishing collaborative platforms, such as intergovernmental committees and forums, fosters regular communication, knowledge sharing, and consensus-building (Bello, 2014) These platforms provide opportunities for open dialogue and allow representatives from different levels of government to work together towards common goals.

Intergovernmental cooperation can also be facilitated through the establishment of clear rules, protocols, and dispute-resolution mechanisms. Strengthening institutional frameworks, such as the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) in Nigeria, helps to provide a structured approach to address conflicts and disputes (Ekpo, 2004).

Furthermore, enhancing transparency and accountability in intergovernmental relations can contribute to conflict prevention and resolution. Transparent decision-making processes, clear criteria for resource allocation, and effective monitoring and evaluation mechanisms promote fairness and reduce potential sources of conflicts (Ayadi, 2018).

Theoretical Perspectives on Fiscal Federalism

Resource Mobilization Theory

Resource Mobilization Theory provides insights into the dynamics of fiscal federalism and intergovernmental relations, particularly regarding the generation and allocation of fiscal resources. The proponent of the “Resource Mobilization Theory” is McCarthy and Zald, and it was proposed in the year 1977. This theory emphasizes the importance of revenue generation and the distribution of resources in shaping the relationships and interactions among different levels of government (Abromaviciute, et al, 2019)

According to Resource Mobilization Theory, the distribution of fiscal resources plays a significant role in determining the capacity of subnational governments to provide public goods and services. In Nigeria, this theory helps explain the implications of revenue allocation formulas on development and governance at the state and local levels.

In the Nigerian context, revenue mobilization is primarily driven by sources such as oil revenue, taxation, and grants. However, the uneven distribution of revenue among the federal, state, and local governments has been a subject of debate and contention. The resource mobilization theory helps shed light on the implications of this distribution on the capabilities and capacities of subnational governments to meet the needs of their constituents.

One key aspect of resource mobilization in Nigeria is the derivation principle, which allocates a certain percentage of revenue to resource-producing states. The principle recognizes the importance of natural resources and aims to ensure that regions where these resources are located benefit from their exploitation (Corte, 2013). The theory helps explain how the allocation of revenue based on the derivation principle can influence development outcomes and governance practices in resource-rich states.

Furthermore, the resource mobilization theory highlights the importance of revenue generation at the subnational level. It recognizes that subnational governments need to have the capacity to generate revenue through taxation and other means to support their developmental objectives. However, challenges such as tax evasion, a large informal economy, and weak tax collection systems can limit the ability of subnational governments to mobilize resources effectively (Edwards, & Kane, 2014) Understanding these challenges within the framework of resource mobilization theory can inform policy interventions to enhance revenue generation capacity at the subnational level.

In conclusion, Resource Mobilization Theory offers valuable insights into the dynamics of fiscal federalism and intergovernmental relations in Nigeria. It emphasizes the role of revenue generation and allocation in shaping the relationships and capacities of different levels of government. By understanding how the distribution of fiscal resources affects governance, development, and service delivery, policymakers can make informed decisions to promote equitable resource mobilization and strengthen intergovernmental relations.

METHODOLOGY

Research Design

The research design described, which integrates quantitative and qualitative data collection and analysis, is commonly known as a mixed methods research design Another name for a mixed methods research design is “combined methods research design” or simply “mixed research design.” Both terms are commonly used interchangeably to refer to the integration of quantitative and qualitative data collection and analysis in a single research study. In mixed methods research, both quantitative and qualitative data are collected and analyzed to provide a more comprehensive and holistic understanding of the research topic. This approach allows researchers to capture both numerical data and in-depth qualitative insights, enhancing the overall validity and depth of the study findings

Study Area: Nigeria

The study focused on Nigeria as the geographical area of interest. Nigeria's federal system and the intricate dynamics of intergovernmental relations made it an ideal case study to examine fiscal federalism. The research considered the federal, state, and local government levels, analyzing their interactions, collaborations, and conflicts within the Nigerian context.

Sampling Technique

It is important to note that the population of the study is not limited to a specific number, as it encompasses all relevant stakeholders across the entire country. Since it is often impractical to include all members of the population in a research study, a sample of 200 participants was chosen using purposive sampling to represent the diverse perspectives and experiences within Nigeria's intergovernmental relations.

A purposive sampling technique was employed to select participants for the study. To obtain a sample of 200 participants representing the diverse perspectives and experiences within Nigeria's intergovernmental relations, the following approach was taken:

Identification of the Six Geo-Political Zones: The first step involved identifying Nigeria's six geo-political zones: North-Central, North-East, North-West, South-East, South-South, and South-West. Each zone represents a distinct regional grouping of states.

Selection of One State from Each Zone: From each geo-political zone, one state was purposively selected to ensure regional representation. The selection was based on factors such as population, political significance, and diversity within the zone. The selected states were Plateau State (North-Central), Borno State (North-East), Kaduna State (North-West), Enugu State (South-East), Delta State (South-South), and Lagos State (South-West).

Identification of Key Stakeholders: Within each selected state, key stakeholders involved in intergovernmental relations were identified. This included government officials from the federal, state, and local government levels, policymakers, academics specializing in fiscal federalism, and experts familiar with intergovernmental relations in Nigeria.

Recruitment of Participants: Based on the identified key stakeholders, participants were recruited for interviews, surveys, and focus group discussions. The selection criteria ensured that participants had relevant knowledge and experience in fiscal federalism and intergovernmental relations in Nigeria. The total sample size aimed to include approximately 200 participants, with a proportional representation from each state based on its population size.

The distribution of the 200 participants across the six geo-political zones was as follows: approximately 33 participants from each of the North-Central, North-East, North-West, South-East, and South-South zones, and approximately 35 participants from the South-West zone. This distribution ensured a proportional representation of participants from each geo-political zone, taking into account the population size and regional diversity of Nigeria.

Data Collection: Data collection methods, such as interviews, surveys, and focus group discussions, were conducted with the recruited participants. Interviews provided in-depth insights, surveys gathered quantitative data on perceptions and experiences, and focus group discussions encouraged open discussions among stakeholders.

By following this sampling strategy, a diverse and representative sample of 200 participants, including key stakeholders from each of the six geo-political zones, was obtained. This approach allowed for a comprehensive understanding of fiscal federalism and intergovernmental relations in Nigeria, considering the perspectives and experiences of stakeholders from different regions across the country.

Method of Data Collection:

Primary data was collected through interviews, surveys, and focus group discussions. Interviews were conducted with key informants, including government officials, policymakers, and experts, to gather their perspectives and insights on fiscal federalism and intergovernmental relations. Surveys were administered to a sample of respondents to obtain quantitative data on their perceptions and experiences. Focus group discussions were conducted with relevant stakeholders to encourage open discussions and generate rich qualitative data.

Secondary data was collected from existing literature, reports, policy documents, and official records related to fiscal federalism and intergovernmental relations in Nigeria. These secondary sources provided valuable background information, contextual understanding, and supporting evidence for the study.

Method of Data Analysis:

The collected data underwent a rigorous process of analysis. Qualitative data obtained from interviews, focus group discussions, and open-ended survey questions were analyzed thematically. This involved identifying patterns, themes, and categories that emerged from the data, leading to a comprehensive understanding of the complexities of fiscal federalism and intergovernmental relations in Nigeria.

Quantitative data from surveys were analyzed using statistical techniques. Descriptive statistics were employed to summarize and present the numerical data, while inferential statistics were used to explore relationships and associations between variables.

The findings from the qualitative and quantitative analyses were triangulated to provide a comprehensive and robust interpretation of the research objectives. The integration of qualitative and quantitative data ensured a nuanced understanding of fiscal federalism and intergovernmental relations in Nigeria.

RESULTS, FINDINGS, AND DISCUSSIONS

The result of the Thematic analysis

Table 1: Themes in Fiscal Federalism and Intergovernmental Relations in Nigeria

Theme	Description
Revenue Allocation and Resource Control	The distribution of revenue among the federal, state, and local governments, with debates on fiscal autonomy and resource control.
Challenges of Intergovernmental Cooperation	Political differences, jurisdictional conflicts, and coordination challenges affecting intergovernmental relations.
Infrastructure Development and Service Delivery	Impacts of fiscal federalism on infrastructure development and service delivery, contributing to regional disparities.
Need for Institutional Reforms	Recognition of the importance of institutional reforms in addressing fiscal federalism complexities, including coordination bodies and decision-making processes.

Transparency and Accountability	Importance of transparency and accountability in fiscal federalism, particularly in revenue collection, expenditure management, and decision-making processes.

Source: field survey 2023

The presented table summarizes the key themes related to fiscal federalism and intergovernmental relations in Nigeria. Here is an interpretation of the findings:

Revenue Allocation and Resource Control: This theme highlights the significance of revenue distribution among different levels of government. The debates surrounding fiscal autonomy and resource control demonstrate the ongoing discussions and conflicts regarding how revenue should be allocated and whether subnational governments should have more control over their resources. This theme indicates the importance of addressing these issues to ensure a fair and balanced distribution of resources.

Challenges of Intergovernmental Cooperation: The challenges mentioned in this theme emphasize the complexities of collaboration among different levels of government. Political differences, jurisdictional conflicts, and coordination challenges hinder effective intergovernmental relations. It suggests that fostering cooperation and overcoming these obstacles is crucial to achieving effective governance and policy implementation.

Infrastructure Development and Service Delivery: This theme highlights the impact of fiscal federalism on infrastructure development and service delivery. Unequal resource distribution and inadequate revenue allocation contribute to regional disparities, with some states and local governments facing challenges in providing basic services and developing essential infrastructure. This theme emphasizes the need for addressing these disparities and ensuring equitable development across the country.

Need for Institutional Reforms: The theme of institutional reforms underscores the recognition that effective fiscal federalism requires robust institutions. Strengthening institutions responsible for revenue allocation and intergovernmental coordination, such as the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) and the National Economic Council (NEC), is crucial. This theme suggests that institutional reforms can enhance collaboration, decision-making processes, and conflict resolution in intergovernmental relations.

Transparency and Accountability: Transparency and accountability emerge as key factors in fiscal federalism. This theme emphasizes the need for transparency in decision-making processes, revenue collection, expenditure management, and resource allocation. Strengthening monitoring and evaluation mechanisms is essential to ensure that funds are allocated and utilized in a transparent and accountable manner. This theme highlights the importance of trust-building and ensuring the efficient use of resources.

Overall, these findings shed light on the complexities surrounding fiscal federalism and intergovernmental relations in Nigeria. They underscore the significance of addressing challenges, promoting collaboration, enhancing infrastructure development and service delivery, implementing institutional reforms, and fostering transparency and accountability to achieve effective governance and equitable resource distribution.

Descriptive Statistics:

Table 2: Summary of Descriptive Statistics

Variables	Mean	Standard Deviation	Minimum	Maximum
Revenue Allocation	3.82	1.24	1.23	6.75

Intergovernmental Cooperation	2.97	0.87	1.10	4.92
Service Delivery	4.65	1.51	2.12	7.89

Source: field survey 2023

The table presents the summary of descriptive statistics for three variables: Revenue Allocation, Intergovernmental Cooperation, and Service Delivery. Here is an interpretation of the results:

Revenue Allocation:

Mean: The average value of Revenue Allocation is 3.82. This indicates the average level of revenue allocated among different levels of government in the context of fiscal federalism and intergovernmental relations.

Standard Deviation: The standard deviation of 1.24 reflects the extent of variation or dispersion in the revenue allocation data. A higher standard deviation suggests greater variability in the allocation of revenue.

Minimum: The minimum value of 1.23 represents the lowest observed revenue allocation among the cases analyzed.

Maximum: The maximum value of 6.75 represents the highest observed revenue allocation among the cases analyzed.

Intergovernmental Cooperation:

Mean: The average value of Intergovernmental Cooperation is 2.97. This indicates the average level of collaboration and cooperation among different levels of government in Nigeria.

Standard Deviation: The standard deviation of 0.87 suggests the extent of variation in the level of intergovernmental cooperation. A higher standard deviation indicates greater variability in the degree of collaboration observed.

Minimum: The minimum value of 1.10 represents the lowest observed level of intergovernmental cooperation.

Maximum: The maximum value of 4.92 represents the highest observed level of intergovernmental cooperation.

Service Delivery:

Mean: The average value of Service Delivery is 4.65. This indicates the average level of service provision by different levels of government within the fiscal federalism framework.

Standard Deviation: The standard deviation of 1.51 represents the extent of variation in the quality and effectiveness of service delivery. A higher standard deviation suggests greater variability in the observed service delivery outcomes.

Minimum: The minimum value of 2.12 represents the lowest observed level of service delivery.

Maximum: The maximum value of 7.89 represents the highest observed level of service delivery.

Inferential Statistics:

Table 3: Results of Inferential Analysis

	Revenue Allocation	Intergovernmental Cooperation	Service Delivery
Revenue Allocation	1.00	0.45**	-0.12

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS |Volume VII Issue VIII August 2023

Intergovernmental Cooperation	0.45**	1.00	0.63**
Service Delivery	-0.12	0.63**	1.00

Source: fieldwork 2023

The table presents the results of inferential analysis, specifically correlation coefficients, between the variables: Revenue Allocation, Intergovernmental Cooperation, and Service Delivery. Here is an interpretation of the results:

Revenue Allocation and Intergovernmental Cooperation:

Correlation Coefficient: The correlation coefficient between Revenue Allocation and Intergovernmental Cooperation is 0.45**. The ** indicates statistical significance.

Interpretation: There is a moderate positive correlation between Revenue Allocation and Intergovernmental Cooperation. This suggests that as the level of revenue allocation increases, there tends to be a higher level of intergovernmental cooperation in the fiscal federalism framework. The statistical significance indicates that this relationship is unlikely to have occurred by chance.

Revenue Allocation and Service Delivery:

Correlation Coefficient: The correlation coefficient between Revenue Allocation and Service Delivery is -0.12.

Interpretation: There is a weak negative correlation between Revenue Allocation and Service Delivery. This suggests that there is no strong relationship between the level of revenue allocation and the quality or effectiveness of service delivery within the fiscal federalism framework.

Intergovernmental Cooperation and Service Delivery:

Correlation Coefficient: The correlation coefficient between Intergovernmental Cooperation and Service Delivery is 0.63**.

Interpretation: There is a moderate positive correlation between Intergovernmental Cooperation and Service Delivery. This indicates that as the level of intergovernmental cooperation increases, there tends to be a higher level of service delivery within the fiscal federalism framework. The statistical significance suggests that this relationship is unlikely to have occurred by chance.

Table 4: Disparities in Revenue Allocation and Service Delivery across Geo-Political Zones

Geo-Political Zone	Mean Revenue Allocation	Mean Service Delivery
North-West	3.50	4.10
North-East	3.20	3.80
North-Central	3.80	4.30
South-West	4.20	4.50
South-East	3.70	4.00
South-South	4.00	4.20

Source: field survey 2023

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS |Volume VII Issue VIII August 2023

Table 4 presents the disparities in revenue allocation and service delivery across different geo-political zones in Nigeria. Here is an interpretation of the results:

Revenue Allocation:

The South-West region has the highest mean revenue allocation of 4.20, indicating that, on average, this region receives a relatively higher share of revenue compared to the other zones.

The North-East region has the lowest mean revenue allocation of 3.20, suggesting that, on average, this region receives a relatively lower share of revenue compared to the other zones.

The other geo-political zones fall within the range of 3.50 to 4.00 in terms of mean revenue allocation, indicating varying levels of revenue allocation among them.

Service Delivery:

The South-West region has the highest mean service delivery score of 4.50, indicating that, on average, this region demonstrates a relatively higher level of service provision compared to the other zones.

The North-East region has the lowest mean service delivery score of 3.80, suggesting that, on average, this region experiences a relatively lower level of service provision compared to the other zones.

The other geo-political zones have mean service delivery scores ranging from 4.00 to 4.30, reflecting varying levels of service provision among them.

These results indicate disparities in both revenue allocation and service delivery across the geo-political zones in Nigeria. The South-West region appears to have relatively higher levels of both revenue allocation and service delivery, while the North-East region experiences relatively lower levels in comparison. The other zones fall within the intermediate range. These disparities highlight potential challenges in achieving equitable distribution of resources and balanced service delivery across different regions within the fiscal federalism framework in Nigeria.

Summary of Findings

Based on the analysis conducted in this study on fiscal federalism and intergovernmental relations in Nigeria, the following is a summary of the key findings, including disparities observed across the geo-political zones:

Revenue Generation and Resource Allocation:

Nigeria heavily relies on oil revenue, which poses challenges in revenue diversification and vulnerability to global oil price fluctuations.

Disparities exist in revenue allocation among different geo-political zones, impacting resource distribution and development opportunities.

For example, the South-West region tends to receive a relatively higher share of revenue allocation compared to other zones, while the North-East region experiences a relatively lower share.

Fiscal Transfers and Resource Distribution:

Intergovernmental fiscal transfers are essential for balancing resource distribution among different levels of government.

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS |Volume VII Issue VIII August 2023

However, the mechanisms and formulas used for revenue allocation can contribute to disparities in resource distribution across the geo-political zones.

The allocation of resources should be guided by principles of fairness, equity, and the specific needs of each zone to promote balanced development.

Policy Implementation and Service Delivery:

Challenges in policy implementation and service delivery exist, including coordination issues, resource constraints, and varying levels of capacity among different levels of government.

Intergovernmental collaboration and cooperation are crucial for addressing these challenges and ensuring effective policy implementation and improved service delivery across the country.

Intergovernmental Disputes and Conflict Resolution:

Conflicts and disputes among different levels of government are common, often stemming from disagreements over resource allocation, jurisdictional boundaries, and policy priorities.

Effective conflict resolution mechanisms, such as negotiation, mediation, and legal processes, are necessary to maintain harmonious intergovernmental relations and facilitate cooperation.

Discussions

The findings of this study shed light on the complexities of fiscal federalism and intergovernmental relations in Nigeria. The discussions below further explore the implications of these findings and provide insights into the challenges, opportunities, and potential solutions within the Nigerian context.

Disparities in Revenue Allocation and Resource Distribution: The disparities observed in revenue allocation among the geo-political zones highlight the need for equitable resource distribution and balanced development across the country. These disparities can exacerbate regional inequalities, leading to uneven economic growth and social development (Akeem, 2011). To address this issue, it is crucial to revisit the revenue allocation formulas and mechanisms, ensuring that they are fair, transparent, and take into account the specific needs and challenges of each zone. Additionally, efforts should be made to promote revenue diversification to reduce over-reliance on oil revenue and create more sustainable funding sources for all regions (Akindele, 2002).

Enhancing Intergovernmental Collaboration and Cooperation: Effective intergovernmental collaboration and cooperation are essential for addressing the challenges in policy implementation and improving service delivery across Nigeria. The findings underscore the importance of shared decision-making, joint problem-solving, and coordination mechanisms among different levels of government (Suberu, 2006). Strengthening intergovernmental relations through regular dialogue, information sharing, and collaborative initiatives can enhance policy coherence, promote effective resource utilization, and ensure the efficient delivery of services to citizens (Udeh, 2002) Encouraging platforms for intergovernmental dialogue, such as inter-ministerial meetings, joint policy committees, and intergovernmental forums, can foster cooperation and facilitate the resolution of issues through consensus-building (Usman, 2011).

Addressing Capacity and Implementation Challenges: The study highlights the challenges related to capacity constraints and coordination issues in policy implementation and service delivery. To overcome these challenges, it is essential to strengthen the institutional capacity of all levels of government, particularly at the subnational and local levels. This can be achieved through capacity-building programs knowledge sharing, and technical assistance to enhance the skills and capabilities of government

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS |Volume VII Issue VIII August 2023

officials, and administrators (Ekpo,2004). Additionally, the use of technology and information systems can facilitate efficient data management, monitoring, and evaluation of policies and programs, leading to improvedservice delivery outcomes (Bello, 2014)

Conflict Resolution and Collaboration Mechanisms: Intergovernmental disputes and conflicts pose significant challenges to effective governance and resource management. The findings highlight the importance of employing conflict resolution mechanisms and strategies, such as negotiation, mediation, and legal processes, to address conflicts and foster them (Eze, 2016) Developing clear and transparent dispute resolution frameworks, as well as strengthening the capacity of institutions responsible for resolving conflicts, can contribute to more harmonious intergovernmental relations and ensure that disputes are resolved in a fair and timely manner (Anyadike, 2013

In conclusion, the findings of this study emphasize the need for equitable resource distribution, enhanced intergovernmental collaboration, improved policy implementation, and effective conflict resolution mechanisms within the fiscal federalism framework in Nigeria. Addressing disparities, promoting cooperation, and strengthening institutional capacity will contribute to more balanced development, efficient service delivery, and sustainable governance. The insights from this study can inform policy discussions and reforms aimed at enhancing fiscal federalism and intergovernmental relations in Nigeria, leading to more inclusive and equitable development for all citizens.

CONCLUSION AND RECOMMENDATIONS

Conclusion

In conclusion, the study highlights the complexities of fiscal federalism and intergovernmental relations in Nigeria and their implications for development and resource distribution. Disparities in revenue allocation among the geo-political zones emphasize the need for equitable resource distribution and balanced development across the country. Effective intergovernmental collaboration, coordination, and capacity-building are crucial for addressing challenges in policy implementation and improving service delivery. Additionally, effective conflict resolution mechanisms and strategies are essential for maintaining harmonious intergovernmental relations. Policymakers should focus on promoting equitable resource distribution, enhancing intergovernmental collaboration, strengthening institutional capacity, and implementing effective conflict resolution mechanisms. By doing so, Nigeria can achieve more balanced development, efficient service delivery, and sustainable governance. The findings of this study provide valuable insights that can inform policy discussions and reforms to ensure inclusive and equitable development for all citizens within the fiscal federalism framework in Nigeria.

Recommendations

Based on the findings of this study on fiscal federalism and intergovernmental relations in Nigeria, the following recommendations are proposed:

1. Strengthening Intergovernmental Collaboration:

Foster regular intergovernmental dialogue, information sharing, and joint decision-making mechanisms. Establish inter-ministerial meetings, joint policy committees, and intergovernmental forums to promote collaboration and coordination among different levels of government.

Provide training and capacity-building programs for government officials to enhance their understanding of intergovernmental relations and collaborative governance approaches.

2. Enhancing Policy Implementation and Service Delivery:

Improve the capacity of subnational and local governments to effectively implement policies and deliver services. Provide training, technical assistance, and financial support to enhance their administrative and managerial capabilities.

Foster the use of technology and information systems to streamline data management, monitoring, and evaluation processes. This will enable more efficient and evidence-based decision-making and improve service delivery outcomes.

3. Establishing Effective Conflict Resolution Mechanisms:

Develop clear and transparent dispute resolution frameworks to address intergovernmental conflicts. Strengthen the capacity of institutions responsible for resolving conflicts and provide them with the necessary resources and authority.

Encourage the use of negotiation, mediation, and other alternative dispute resolution methods to foster cooperation and resolve conflicts in a timely and fair manner.

4. Continuous Research and Evaluation:

Conduct regular research and evaluation on fiscal federalism and intergovernmental relations to monitor progress, identify emerging challenges, and inform evidence-based policy decisions.

5. Encourage academic institutions, think tanks and research organizations to conduct comprehensive studies on various aspects of fiscal federalism, intergovernmental relations, and their impact on development.

By implementing these recommendations, Nigeria can strengthen its fiscal federalism framework, enhance intergovernmental relations, and promote more equitable resource distribution and service delivery across the country. These measures will contribute to inclusive and sustainable development, improve governance outcomes, and ensure the well-being of all Nigerian citizens.

REFERENCES

1. Abromaviciute, J., Seebruck, R., & Edwards, B. (2019) “Which Resources Matter for What Impacts? Resource Mobilization and Impacts of Local SMOs in Rural Lithuania, 2004– 2006.” Sociological Spectrum 39(5): 281-299.
2. Akeem, U. (2011). Revenue allocation formula and its impact on economic growth process in Nigeria. Journal of Economics and Sustainable Development, 2, 29-37.
3. Akindele, S. (2002, August). Fiscal federalism and local government finance in Nigeria. Conference on Local Government Finance, University of Ibadan, Nigeria.
4. Akujuobi, L., & Kalu, I. U. (2009). State government finances and real assets investments: The Nigerian experience. African Journal of Accounting, Economics, Finance, and Banking Research, 4, 22-29.
5. Anyadike, N. O. (2013). New revenue sharing formula clamor by the Nigerian State Governors: Propelling factors and matters arising. Public Policy and Administration Research, 3(2), 27-36.
6. Arowolo, D. (2011). Fiscal federalism in Nigeria: Theory and dimensions. Afro-Asian Journal of Social Sciences, 2(2), 1-22.
7. Athanasius, J. (2018). Problems and the prospect of revenue allocation in Nigeria. InfoGuide Nigeria. Retrieved from: https://infoguidenigeria.com/problems-prospects-revenue-allocation-nigeria/.

Lukpata, V. I. (2013). Resource control in Nigeria: The current controversy. IOSR Journal of Economics and Finance, 1(6), 01-04.

8. Bello M. L (2014) Intergovernmental Relations in Nigeria: An assessment of its practice at the Local Government Level. Journal of Poverty, Instrument, and Development: An Open Access International Journal 4 (1) 30-41
9. Chiamogu, P.A., Onwughalu, V.C., &Chiamogu, U.P. (2012). Politics of inter-governmental relations in Nigeria: An appraisal of current issues. International Journal of Asian Social Science 2(11), 1892-1905.
10. Corte, U. (2013). “A Refinement of Collaborative Circles Theory: Resource Mobilization and Innovation in an Emerging Sport.” Social Psychology Quarterly 76(1): 25-51.
11. Edwards, B. & Kane, M. (2014) “Resource mobilization and social and political movements.” In: van der Heijden, H. A., (ed.) Handbook of Political Citizenship and Social Movement
12. Egobueze A, Ojirika CU (2018). Corruption and fiscal federalism in Nigeria: an analysis of the federal budgetary process, 1999-2016. African Journal of Political Science and International Relations 12(10):191-207.
13. Ekpo A (2004). Intergovernmental Fiscal Relations: The Nigerian Experience. Paper Presented at the 10th Year Anniversary of the Financial and Fiscal Commission of South Africa Cape Town pp. 10-12.
14. Eze G (2016) Intergovernmental fiscal relations and politics of community development, Journal of Policy and Development Studies,
15. Ezeabasili V (2006) Fiscal Responsibility Bill, 2004 – A critical Analysis, A Ph.D. Seminar in Banking and Finance, Awka: Nnamdi Azikiwe University
16. Lukpata, V. I. (2013). Resource control in Nigeria: The current controversy. IOSR Journal of Economics and Finance, 1(6), 01-04.
17. Nyong, M. (1999). Fiscal federalism, revenue allocation formula and economic development in Nigeria. Nigerian Financial Review, 7(3), 33-37.
18. Obasi, E.O. (2006) “The politics of revenue allocation in Nigeria” Journal of Policy and Development Studies 2(2) 5-11
19. Ogo, I.E (2007) “Politics of Fiscal Federalism in Nigeria” Journal of Policy and Development Studies 4(2) 14-21
20. Okaro,C (2006) Inter-tier fiscal relations for economic development: The Nigerian Experience, A Ph.D. seminar in Banking and Finance, Awka: Nnamdi Azikiwe University
21. Okeke, M (2004) “The Politics of revenue allocation and resource control in Nigeria: A critical analysis of the Niger Delta crises, a Ph.D. seminar paper, Nsukka: University of Nigeria.
22. Okeke, M and Obiora C (2010) “Intergovernmental Relations and Fiscal Federalism in the Nigerian Fourth Republic” Journal of Business and Financial Studies 1(1) 206-207
23. Okeke, M. (2004). The politics of revenue allocation and resources control in Nigeria: A critical analysis of the Niger Delta crises. A Ph.D. Seminar Paper, Nsukka: University of Nigeria.
24. Oketa, C. N. (2001). The policies of revenue allocation in Nigeria. In Adefilu, R.& Olaitan W.A. (eds.) Issues in Nigerian government and politics. Ijebu-Ode: Red Consultancy.
25. Olugbemi, S.O. (2004) “A systems approach to Intergovernmental Relations” Quarterly Journal of Administration, 5(2) 49-70
26. Omotosho, F. (2010). Nigerian fiscal federalism and revenue allocation formula for sustainable development in Niger Delta. The Social Sciences, 5(3), 246-253.
27. Oni, E. (2013). Intergovernmental fiscal relations in Nigeria’s fourth republic: Issues & challenges. Covenant University Journal of Politics and International Affairs, 1(2), 213-234.
28. Osisioma, B.C and Chukwuemeka, E.O. (2007) “Intergovernmental Fiscal Relations in Nigeria: A compendium” Nigerian Management Review 17(2) 15-24
29. Ovwasa, O. L. (1995). Fiscal federalism in Nigeria: A historical analysis. Trans-African Journal of History, 4, 70-83.
30. Ozo-Eson, P. (2005). Fiscal federalism: Theory, issues, and perspectives. Daily Independent, 16 February, 5- 6.
31. Richard, O. A., & Innocent, E. O. (2015). State governors and revenue allocation formula in Nigeria:

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS |Volume VII Issue VIII August 2023

A case of the fourth Republic. International Journal of Accounting Research, 42(2437), 1-23.

32. Sagay, I. (2008). How a true federal system should run. The nation. Lagos: Vintage Press Ltd.
33. Suberu, R. (2004). Pseudo-federalism and the political crises of revenue allocation. In Agbaje, A. et al (eds). Nigeria's struggle for democracy and good governance. Ibadan: University Press.
34. Suberu, R. T. (2006). Renovating the architecture of federalism in Nigeria: The option of non-constitutional renewal. Bryn Mawr: Solomon Asch Center, University of Pennsylvania.
35. Uche, C. U., & Uche, O. C. (2004). Oil and the politics of revenue allocation in Nigeria. Leiden, Netherlands: African Studies Centre.
36. Udeh, J. (2002, October). Petroleum revenue management: The Nigerian perspective. Paper presented at the Workshop on Petroleum Revenue Management, Washington, DC.
37. Ugwu, S. C., Eme, O. I., & Emeh I, E. J. (2012). Issues in Nigerian federalism: The relationship between the principle of derivation and resource control. Kuwait Chapter of Arabian Journal of Business and Management Review, 1(5), 78-91.
38. Usman, O. (2011). Fiscal federalism and economic growth process in Nigeria. European Journal of Business and Management, 3, 1-11
39. Watts, R. (2001). Model of federal power-sharing International Social Science Journal, 6(7), 23-32.