The Land Question in Nigeria: Conservation, Resources Allocation and Socio Cultural Impact on Nation-Building Since 1914

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Abstract:

This paper critically examines the nature of Nigeria's land and water resources, its allocation and conservation by the federal government to her citizenry and the overall impact on nation-building since the amalgamation of the Northern and Southern protectorates of Nigeria in 1914. The paper utilized a historical analysis of the events and methodologies used by the government to allocate the resources of the land and to assess to what extent it has been able to justifiably carryout the task to the satisfaction of the various ethnic and political composition of the country since independence. The study resorted to extensive analyses of government reports, policy and oral assessment in the evaluation of the nature of both land and water resources problems and impacts in Nigeria. The paper further highlighted the socio-economic impact of not just tapping the various resources of the federation but problems associated with resources and how it has affected the growth of the nation and as well hampered its building on equal basis. Another major issue that is resultant from this study is that of ecological problems and the call for justice by the ethnic groups from whose lands these resources are tapped and their environment which has been debased of its conservation rights and abused over the years. The study discovered that in order to serve the nation better and to be more effective, the government and environmentalists generally needs to improve their political/administrative skills and forge broader alliances with more citizen groups around common interests in sustainability. In order to enhance, the process of nation-building and improve ethnic harmony, the paper argues for a collaborative methodology that should analyze Nigeria's agricultural and ecological problems by reviewing evidence of the risk they present to human health, well-being as well as to the ecosystem.

Keywords: Land Use, Resources Allocation, Conservation, Socio-Cultural, Impact and Nation-building

Introduction

Land refers to both the surface of the earth as well as all the natural resources both on the surface as well as underneath the surface. It therefore includes such resources as mineral deposits as petroleum, coal, gold, iron etc. and the forest resources.[i] In light of the rich resources which abound in the land factor as a function of production and development, it is therefore incumbent on the nation's leadership and economic planners for justify how all the abundant resources of a country could be better tapped and justifiably put to use in order to enhance nation building. It is important to note that the presence of the land resources in any country does not in any way determine how wealthy a nation is on the long run but to how effectively such resources are harnessed. This obviously involves, not just the human resources but much to the production efforts put in place to tap these resources, especially in terms of the technological wherewithal. In addition, it is important to observe that the resources have to be effectively used, managed and improved upon in order to generate resources for the taste of nation-building. It is only after the resources are well utilized that it can conveniently generate enough resources for the country to embark on genuine allocation.

Resources Allocation may inter-alia be defined as the formula for revenue allocation as the internally and externally generated funds of a country to its citizenry through the various arms government, the local, state and federal governments as the case maybe in Nigeria. Revenue allocation among the three tiers of government in Nigeria is believed to be so politicized that one would be tempted to assume that it has defied any known solution. Although, the federal government have continued to manage the situation, it may be asserted that the issue of revenue allocation may be traced back to the humble beginnings of Nigeria since 1914, when the Northern and Southern protectorates were merged for not only economic expediency but also for political convenience land administration. Put simply, political decentralization entails transfer of decision-making powers to officials at the state and local levels; administrative decentralization requires the assignment of administrative functions and responsibilities to sub-federal levels of government; while fiscal decentralization involves the devolution of the state's financial resources giving the sub-federal units the fiscal capacity to administer expenditure responsibilities assigned to them.[ii] In essence, fiscal federalism essentially discusses the allocation of government spending and resources to the various tiers of government.

As Cajetan Oketa has noted, certain factors either individually or collectivity have heightened the impact of resources on nation building. These include, the structure the structure of the Nigerian state and the military, increase in the number of the government units in the federation from three regions to present thirty six (36), a Federal Capital Territory (FCT) including Abuja, the acceptance of Seven hundred and seventy four (774) units of local government area, and more significantly the tremendous importance of petroleum resources as the major source of revenue.[iii] The contending issues arising from these stated factors have had not just negative impact on inter-governmental relations but significant impact on nation-building generally in Nigeria. Thus, in trying to reconcile the issue of Nigeria's land resources, revenue generation and allocation in accordance with Nigeria's nation building, it must be accepted that Nigeria is not just multi-ethnic but has the largest population in Africa. No doubt, it is the diversification elements that various governments dating back in 1914 have strived to weld together and build into the current Nigerian nation.

Allocation-Conservation Nexus

Land conservation, on the other hand, can be defined as the practice of protecting, preserving and managing land resources to maintain their natural values ecosystem services and biodiversity while also ensuring their sustainable use for future generations. Key aspects of land use include; protection, preservation, management and sustainable use for future generations, while protection of land use involves safeguarding land from degradation, destruction, on conversion to unstainable uses. Preservation has to do with the maintenance of natural state of law, including its ecosystems habitats and species. Management is the implication of sustainable land use practices such as agro forestry, perma-culture and ecotourism, while sustainability has to do with the balancing of human needs with environmental protection, ensuring that land-use is environmentally, socially and economically sustainable. The ultimate goal of land conservation is to maintain ecosystem services preserve natural processes that support life such as Air and Water filtration, Soil formation and climate regulation. Conservation also protects and preserves plant and animal species, their habitats and ecosystems. Conservation further ensures that land use practices support local communities' economic, social and cultural well-being. More recently, land conservation has been used to sequester carbon, reduce greenhouse emissions and promote climate resident land use practices.

Land resource allocation and conservation are closely interconnected through land use planning as effective land resource allocation involves planning and zoning regulations that

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

balances human needs with conservation goals. Also, proper allocation of land resources efficiently helps conserve natural resources such as water, soil and biodiversity.
More importantly, setting aside protected areas like natural parks and wildlife reserves requires careful land resources allocation to ensure conservation goals are met. It must also be pointed out that involving stakeholder engagement such as local communities and conservation organisations ensures that conservation concerns are duly harnessed in Nigeria.

The land question in Nigeria is a contentious issue that has significant implications for resources allocation, conservation and nation building. Indeed, it must be asserted that Nigeria's land tenure system had its roots in colonialism which began with the amalgamation of Nigeria in 1914. The British colonial administration introduced the concept of Crown Land, which allowed the government to control and allocate lands. This was done through various ordinances and laws, such as the Crown Lands Ordinance of 1916. In 1917, the Native lands Acquisition Ordinance, allowed the colonial government to acquire land from native land owners for public purposes. This was closely followed by the Land and Native Rights Ordinance of 1924 which aimed to clarify the rights of the native land owners and introduced the concept of Native Reserves. Particularly, Lord Frederick Lugard, the Governor-General of Nigeria, implemented reforms aimed at centralizing colonial administration and creating a more efficient system. Later in 1946, the Richards Constitution introduced reginal assemblies and increased African representation in the colonial administration and subsequent constitutional acts for land reforms.

Conceptual Framework

Three related concepts are germane to the understanding of this work-Integration, federalism and Nation-building. The three concepts are related because their manifestations flow from one to the other especially in resource allocation in Nigeria. We shall begin with integration. While scholars are sharply divided on the definition of integration, there appears to be a consensus that, to integrate in general denotes making a whole out of pants. In other words, as contended by Karl Deutsch, it simply means "turning previously separate units into components of a coherent system. Integration also designates "a relationship among units in which they are mutually interdependent and jointly produce system properties which they would separately lack"[iv] In his own light, Lindberg defines the concept as "the process whereby political actors in several distinct setting are persuaded to shift their expectations and political activities to a new centre"[v].

Basically, integration studies embrace from major schools of thought which constitute the four major approaches to the integration theory. These are the federalist, pluralist or communications, functionalist and Neo-functionalist. However, the approach that is unique to this work is the federalist approach which is briefly espoused for lack of time and space. As an approach to integration, federalism just as the name indicates is essentially the coming together of diverse natural entities in order to create a central unit to which they relinquish their sovereignty, thus leading to the creation of a supranational entity. They state possesses sufficient political authority and coercive and material power to satisfy the member states' needs for collective defence, internal security and economies of scale, while still permitting them to maintain their individual identities (as Nigeria's 36 states and to exercise local autonomy in appropriate fields of policy. Thus federalists consider integration as a rapid process of change occurring from an international institution to essentially a supranational one.[vi]

However, contemporary federalism as a theoretical framework seems to have started with Wheare (1943) who defined federal government as a constitutional arrangement which divides law making powers and functions of the state between two levels of government which are coordinate in status. He believed that each level of government should have adequate resources to perform its function without appealing to the other level of government for financial assistance he emphatically argued that:

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

> If state authorities, for example, find that the services allocated them are too expensive for them to perform, and if they upon then federal authorities for grants and subside to assist them, they are no longer coordinate with the federal government but subordinate to it. Financial subordination makes an end to federalism. In fact, no matter how carefully the legal forms may be preserved. It follows therefore that both state and federal authorities in a federation must be given the power in the constitution each to have access to and to control, its own sufficient financial resources. Each must have a power to task and to borrow for the financing of its own services by itself.[vii]

Wheare conceptualized federalism with the American Union as the basis of his Thesis. He sees federalism as the formal divisions of powers between levels of government. According to him, federal governments is an association of states so organized that power are divided between a general government which in certain matters independent of the governments of the associated states and on the other hand, state government of the general government (federal).

Friedrich took a broader view of federalism and argued that federalism is a process by which unity and diversity are politically organized and this process includes like all political phenomena, persons, institutions, and ideas.[viii] He sees federalism as dynamic and contended that the federal instrumentalities can be found in several forms of political systems ranging from centralized to decentralized. With respect to finances, two major types of federalism come to light: cooperative and permissive federalism.

Cooperative federalism refers to the cooperative procedures, usually money grant that characterized the national-state relations. Such grant usually had the national government giving funds to states for the accomplishment of certain purposes and to be used and administered at the state and local levels. Permissive federalism on the other hand has been described as a concept of sharing of revenue by the national government with the state and local governments. The style is permissive because the states are helped with their financial problems with large grants of national money but not restricted by onerous conditions attached to the grants or limited by narrowly defined purposes.[ix]

The rights of both the federal government and the constituent state governments in a federal structure are enshrined in the constitution. Modern federal countries have three levels of government each distinguished by the scope of geographical area over which their respective jurisdictions extend. The jurisdiction of the federal (central) government covers the entire country in some subject matters. Regional (state) government jurisdiction cover sub-sections of the country. Local government exercise responsibility over non over-lapping areas within a state. Federalism is a standard concept of government units based on area to cater for racial, religious, linguistic and other differences. Ideally a system of multilevel government should be structured from the point of view of ensuring an efficient supply of public services.[x]

The third concept relevant to this work, nation-building is the purpose to which the two earlier concepts (integration and federalism) aims at achieving in their national interest which initially made them to integrate or federate to become an entity. According to Karl Deutsch, the process of nation-building could be seen as an architectural design or a mechanical model that could be built based on authority, needs and plan of the designer.[xi] To achieve unity, it is believed0 that at this stage, nation-building involves the citizens loyalty towards their own ethnic group. According to Ake, nation building is the problem of wining for the political system, the loyalty and commitment of its subjects. In this sense, nation building is synonymous with national integration. National integration as earlier defined is the process of bringing together culturally and socially discreet groups into a single territorial unit.[xii]

In application and relevance, there are benefits in running an economy based on federalism. First, the federating units can be perceived as growth poles with the advantages of push and pool effects. Secondly, the federating units would design policies, strategies and

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

programmes that would accelerate the growth and development in jurisdictions. Thirdly, aggregating the socio economic activities of the federating units would result in a dynamic, strong and growing economy, all things being equal. There are equally disadvantages which shall be discussed in the analysis of the work.

Geographical Distribution/Endowment of Nigeria's Land Resources

It is not for nothing that discussions on nation-building and development should start from land, for land is the base that anchors every nation. Every nation therefore is constituted of its land and its people. Thus, the territoriality of a country is an important determinant of its nationhood. Land is the base that anchors the other determinants of real income and development, for they are housed in it and have meaning principally in relation to it.[xiii] Oyemakinde further asserts that before the advent of technological development, land was the main source of wealth and whoever lacked it, practically had nothing. Labour was a productive resource only to the limit that there was land on which to operate, while capital was productive to the extent that it increased the capacity of land to generate real income. This is a graphic description of the way, that capital could enhance the production of technology and skills to drill oil in the Niger Delta in Nigeria.

Thus, the land question, its resources, ownership and the distribution of the resources generated from it, becomes imperative in a discussion of Nigeria's nation-building. This is because it is the proceeds generated from the land resources, which can come from agricultural products, industrial ventures situated on the land mass and the mineral resources that determine what will eventually be redistributed in terms of revenue allocation to the tiers of government. Conceptually therefore, in relation to this work, land is conceived not just as a factor of production *per se* but land and the fullness of it thereof. This includes, the fishing areas where they exist, lumbering zones, where they are found and such other natural features which are productive resources, both solid and non-solid mineral resources, the industrial output that are generated through their being sited on the land mass which are all to be found in the earth's crust. The land resources as deemed in this context may also include the valleys of fertility or altitudes of specific locational advantages for production or distribution. These are endowments of nature and of the environment which it abounds without which human skill and sweat will lack something with which to function.[xiv] In essence, the land factor in Nigeria is so important in the consideration of its generating enough resources for the teeming population.

Geographically, Nigeria is located within the global spectrum of the West African sub-regional zone bounded in the West by the Republic of Benin, in the East by the Chad Republic/Cameroun, in the North by the Niger Republic and in the South by the Atlantic Ocean. Nigeria is equally regarded as a sub-Saharan Africa (SSA) nation with an approximate area of 923,769 square kilometers of land area and 13,879 square kilometers of water. It is situated between 3^0 and 14^0 East longitude and 4^0 and 14^0 North latitude lying east in the tropical region. The longest distance from East to West is about 767 kilometers and from North to South, 1,805 kilometers (FMWA, 2004, NBS 2010). With a population of 201 million (2019), Nigeria is a large country, both in land mass and population and Africa's most, populous country representing 2.35% of the world's population. There are over 500 ethnic groups in Nigeria, of which the three largest are Hausa, Igbo, and Yoruba.[xv] The nine top oil producing states in Nigeria are Akwa Ibom, the largest oil producer 31.4% (504,000 BPD), Delta – 21.5% (346,000 BPD), Rivers – 21.43% (344,000 BPD), Bayelsa – 18.07% (290,000 BPD), Ondo – 3.47% (60,000 BPD), Lagos – 2.64% (40,000 BPD), Edo – 2.06% (33,000 BPD), Imo – 1.06% (17,000 BPD).[xvi]

Archeological and Ecological Resources of Land

The geographical features of a country's economy relate to the location, size, area and the ecology within the global spectrum. Emphasis is also laid on the importance of the location,

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

nature and climate, the soil composition and forms with its associated vegetation distribution in the course of a nation. The physical size, the magnitude of the mineral deposits, soil fertility and soil types with the richness of the associated vegetation as wells as the climatic conditions, rapid population growth, its associated density vis-à-vis land availability and use-all combine to influence and/or determine the magnitude of economic development potentials which a country has in its process of national development. Nigeria can be easily categorized into five main vegetation belts as follows; (i) the swamp forest around the Southern Coast line, (ii) the equatorial forests, (iii) Deciduous forests, (iv) the grasslands and (v) the semi-desert scrublands in the Northern parts. In the same manner, Nigeria is blessed with favourable and varied climatic conditions, equatorial and semi-equatorial in nature, characterized by high humidity and substantial rainfall. Two main seasons emerge from these climate conditions, the wet rainy season between April and October with prevailing wind blowing from the South West and the dry season between November and March with its harmatan blowing from the Northern part of the country (NBS 2009).[xvii]

Following from the above considerations, Archeological studies in Nigeria have shown that its people have, for millennia, exploited a wealth of mineral resources for the production of stone and metal tools and Pottery Traditional resource extraction and development continue into the 21st century. It must also be pointed out that Nigeria's metal and Clay working traditions extend back in time to at least two and half thousand years. For example, people of the NOK culture created distinctive terra-cotta figurines more than 2,500 years ago and people at Igbo-ukwu mined copper alloys in the 9th century AD B.Fagg 1990, T. Shaw 1970) while the identification and exploitation of mineral resources such as Tin Ore on the Jos Plateau dates even earlier to approximately 900 BC (B. Fagg 1946 W. Fagg (1952).[xviii] In the early 1970s, Thurstan Shaw in 1973 and Fraser (1975) reported the recovery of bronze or brass objects in the Tada, Jebba and Giragi area.[xix] Neaher (1976) further identified at least three centres of metal working in Igbo land, Awka in Anambra state Ela Alumona in Nsukka and Agulu Umana in Udi; Enugu states used bronze/brass and iron in their metal works.[xx] Thus, Nigerian archaeological sites hold immense historical and cultural significance, providing valuable insights into the country's past civilization and material resources.

Historically, Nigeria is an agglomerate of various tribes and linguistic groups brought together under one political umbrella by colonial fiat in the 1914 amalgamation. It therefore joined the bandwagon of federations through the pragmatic experimentation of the British colonial authorities.

Politically, Nigeria was a British colony between 1860 and October, 1960. Given its diverse ethnicity, it became an independent federation in 1960 within the commonwealth. Nigeria is divided into six geographical zones as follows, South West, Ekiti, Lagos, Osun, Ondo, Ogun and Oyo; South East; Abia, Anambra, Ebonyi, Enugu and Imo, South-South; Akwa Ibom, Bayelsa, Cross River, Delta, Edo, Rivers, North central; Benue, FCT, Kogi, Kwara, Nassarawa, Niger and Plateau, North East; Adamawa, Bauchi, Borno, Gombe, Taraba, Yobe and North West; Kaduna, Kastina, Kano, Kebbi, Sokoto, Jigawa and Zamfara. These geopolitical zones make up the constituent 36 states and the federal capital territory of Abuja of Nigeria. The natural endowment of a nation embraces the varieties of natural and agricultural resources of the country. The magnitude of natural resources available to a country is expected to have significant impact on the pattern, character and nature of a nation's process of economic development. Thus, it must be stated that the recognition of geographical fortunes was equally a condition of the amalgamation of the Northern and Southern protectorate by Lord Frederick Lugard in 1914.

In accounting for the natural resources endowment of Nigeria, it should be noted that the Nigerian economy was predominantly agricultural, producing primary agricultural products such as cocoa, groundnuts, hides and skins, palm oil and palm kernels and others for export. There were equally other food crops such as tubers and crops for domestic consumption. This pattern of resources endowment continued to dominate the country's economy until the

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

discovery of oil in the late mid/late 1950s (1956 to be precise at Oloibiri in present Bayelsa State).[xxi] As Segun Ajibola has further noted, it is important to recognize that farmers' specialization in a type of product is usually dictated by some factors which include among others, the variation in climatic conditions. For example, in the South where there is plenty of rainfall, the specialization is in the production of staple free and root crops such as Cassava, yam, plantain, banana, tuber and other. Whereas in the Northern part with less rainfall, farmers are usually confined or restricted to the production of grains such as maize, millet, sorghum and rearing of livestock. In between the Northern arid zone and the Southern humid zone is the area defined as the middle belt which enjoys an intermediate type of climate. This type of climatic condition makes this area suitable for the growth and production of both food crops of root and grain varieties. The coastal regions are also blessed with Maritime industries such as fishing, mining of salt and boat making from woods of these regions.

However, mineral resources abound in both the Southern and Northern regions. In the pre-colonial days, Tin ore, columbite, zinc and lead which are metallic minerals were found in sizable quantity in Jos Plateau. Coal mining was also important and was found in Lokoja, Udi in Enugu and Delta States. The main source of the country's wealth in recent times, crude oil is largely deposited in Delta, Rivers, Anambra, Imo, Bayelsa, Akwa Ibom, Abia and Cross River States. Some quantum is available in the coastline of the South West States. Stemming from these agricultural products and mining activities, Nigeria has developed an industrial base for the production of several other products and a base for manufacturing industries which equally generate resources for the country's economic development.

In view of its geographical location, Nigeria is considerably endowed with vast natural resources such as crude oil (Petroleum resources), bitumen, iron ore, stones, rocks, coal, lignite, natural gas, limestone gold, silver, zinc, lead clay, gypsum, marble, granite, tin ore, kaolin, columbite sand and shale. Accidentally, most of these resources remain largely untapped. Natural resources mainly exploited currently are crude oil, coal natural gas, tin ore, lignite, iron ore and limestone. However, Nigeria relies mainly on oil despite having large deposits of these other mineral resources such as coal, goal, iron, lead, zinc, copper rare metals, tin, manganese and gemstone which could be harnessed for development. These mineral deposits were formed at different stages in the geological evolution of Nigeria. Gold can be found in Zamfara State Northern Western Nigeria in Ilesha. The current mining reform strategy has been covered by the New Mineral and Mining Act (2007) which stipulates a 100% Private sector ownership of mining while government receives rents on the lands of such solid mineral deposits. In the past, these mineral resources enjoyed patronage in the world market than is currently obtainable. For example, tin production started in Nigeria in 1905 and was productive up till 1972. Nigeria was the world 6th largest producer. From 1933 – 1965, Nigeria was the world's largest exporter of columbite accounting for about 95% of total world supply. Coal production started in 1915 and was the main energy source until 1960. Gold production started in 1913 and peaked before the Second World War, while the commercial production of lead zinc started in 1947.[xxii]

However, overtime, some of these mineral resources depreciated in terms of their production, where some have entirely gone into extinction in terms of production. The reason for the challenges facing solid minerals development in Nigeria include, low metal prices, depleted alluvial reserves of tin and columbite, inefficient state owned corporations and unfavourable mining codes. Others include opaque and inefficient license administration, prevalence of illegal mining, lack of adequate and reliable geo science data, poor management of the stage enterprise, policy support instability on the part of government, lack of credit and financing and information on minerals mined. As a result of these problems, the overall impact has been the excessive dependence on petroleum resources in Nigeria and the depreciation of the funds which could have been generated from other land resources in Nigeria. Paradoxically, the country is so much endowed, yet so poor. The only genuine measure that can take Nigeria out of its problems is going back to agricultural production and revamping the mineral resources in Nigeria in order to

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

support what is currently generated from the petroleum sector of the country. This is so important in the land resources question and revenue allocation in Nigeria.

Revenue allocation with its several problems incumbent on the country's development can only be enhanced if the overall resources generated from land resources can be genuinely revamped to bring in enough financial resources which can equitably be shared by the three tiers of Nigerian government in a manner that can be beneficial to the parties. It is important to note that appropriate production methods are but one component of a sustainable food system. Nigeria capability of farming methods, land tenure for farmers, accessibility of market, availability of water, trends in food consumption and alleviation of poverty are essentially important to the assessment and promotion of substantial food production system in the country.[xxiii]

Also, it must be noted that the physical environment plays a great deal of role for developmental efforts. The vegetation types in Nigeria contribute to the land yields of the country through the forest and savannah communities. The variation in the amount of rainfall received and temperatures in various locations in the country have made the cultivation of various root and tree crops possible in large qualities throughout the country. Crops like cocoa, coffee, kolanuts and palm products are confined to the southern parts of the country, while cereals and grains which require light rainfall are cultivated in the north. This is to reinforce that every part of the Nigerian state contributes in its level to the land question/especially in terms of agricultural and resources to the federation account. However, the major challenge has been the management of these resources, especially the petroleum resources which are not produced by or states of the country.

This is evident in the geology of the Niger Delta region of Nigeria which petroleum resources were found in large quantity. The region and proceeds from the sales of the resources has continued to dominate the sources of revenue into the coffers of the Nigerian government. The inability of the country to translate the large resources from oil into socio-economic development of the land of the people where the oil is generated has continued to be a thorn in the flesh of the body polity of the country. It is the bane of the judicious utilization of resources and transparency, that this work considers that adequate plans be made for equitable distribution and allocation for not just the revenue generated but also a meaningful direction by these resources towards a nation building project that every ethnic group will be satisfied of its delivery.

A Historical Analysis of Revenue Allocation in Nigeria

In considering the dynamics of revenue allocation between the three tiers of Nigerian government, it must be asserted that a number of economic and socio-political considerations combine to explain why different levels of government contend over revenue allocation. No doubt, every government pursues economic development by trying to achieve macro-economic objectives in the manner considered most appropriate by its leaders. The substance of generating and allocating the revenue generated is referred to as fiscal federalism in Nigeria.[xxiv] Fiscal federalism is a system of taxation and public expenditure in which revenue raising powers and control expenditure are vested in various levels ranging from the national government to the smallest unit of local government.[xxv] Given these considerations and with historical hindsight of developments in efforts at realizing a strong revenue allocation system, the exercises have met with dissatisfaction from all tiers of the government of Nigeria. The acrimony arising from such efforts has been highly politicized and successive governments of Nigeria have responded at different times through the setting up of one commission/committee or the other. As Dang further noted, about nine fiscal commissions were appointed to examine Nigeria revenue sharing arrangement between 1946 and 1988.

However, in spite of their recommendations, the issues remain problematic, engendering, as it were, mutual mistrust and acrimony instead of harmony. Revenue allocation in Nigeria and elsewhere in Africa has its roots in history and thus dates back to 1917. It must be

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

noted that the colonial government since 1900 believed that in order to maintain law, order and good government as well as provide social services, a revenue base must be set. To realize this lofty ideal of the colonial officers, the Native Authority revenue ordinance of 1917 was established. Unfortunately, the 1917 arrangement by the colonial government failed to meet the functional obligations for which it was setup. This necessitated the setting up of the very first fiscal commission in 1946 under the chairmanship of Sir Sidney Phillpson.[xxvi] The commission was charged with the responsibility of fashioning out a resident and equitable allocation formula for the country. This very commission has impacted on subsequent commissions, such as the Hicks-Phillipson Commission of 1951, the Chicks commission of 1953, the Riesman commission of 1958, the Binns commission of 1964, the Isaac Dina commission of 1968 – 1969, the Aboyade Technical committee of 1977, the Pius Okigbo Presidential commission of 1980, and the 1989 national revenue mobilization, allocation and fiscal commission. Most of these commissions were created on Ad-hoc basis except for the last one. No doubt, all of them made reasonable contributions in terms of the recommendations in the issue of revenue allocation. For instance, the Phillipson commission recommended the principle of derivation, which demanded that all revenue generated from a particular region should be allocated on its relative contributions to central accounts. This principle was maintained between 1946 and1951 but was changed on the grounds that it strained inter-regional fiscal and political relationship. Thus, the Hicks-Phillipson commission of 1951 while retaining the principle of observation emphasized the principle of needs and national interest in addition to the provision for spend grant to the region for education and police protection.[xxvii]

The need and national principle recommended by the Hicks commission of 1953 favored the eastern constitutional crises of 1953 generated by that recommendation which led to the reversal to the principle of derivation. The principle was also criticized on the ground that it encouraged inter-regular economic disparity. The Riesman commission of 1958 recommended the concept of Distributive Poll Account (DPA) which was anchored on four major factors namely, population, government services, minimum responsibilities of a state government and balanced regional development. The next commission following a constitutional provision was set up in 1964 to review the country's financial arrangement from time to time. Based on the Binns commission report, the DPA was to be shared at the beginning of military rule in the ratio of 42%, 30%, 20%, and 8% for the North, East, West, and Mid-West regions respectively. The Dina commission that followed recommended that Onshore operation should be shared 15% to the federal government, 10% to state of derivation (40% less than what obtained before) and 75% to DPA for off shore operations, it was recommended that 60%, 30%, and 10% will so the federal government, DPA and special account respectively.

The following changes were made through decree No 13 of 1970 on revenue allocation. The 100% excise duties that went to the state of origin was reduced to 60%, while 40% went to the federal government, the 100% duty on fuel paid to states of consumption was reduced to 50% with the rest going to the federal government; excise duty was to be divided between the federal government and the DPA, while the DPA was to be distributed 50% on the basis of equality of all states and 50% on the basis of equality of all the states and 50% proportionately to the population of each state. In 1971, the rent and royalties of off-shore petroleum was transferred to federal government (decree no 9 of 1971).

By 1975, more fundamental changes took place as follows, 45% of mining rents and royalties paid to state of origin was reduced to 2%, the balance paid under the DPA federal government retained 65% of import duties of all goods except motor spirit, diesel oil, tobacco, wine, duties as well duties an motor spirit and tobacco paid to DPA; 50% excise duties to DPA and 50% to federal government; DPA distributed on the basis of 50% population and 50% on equality of states, personal income tax standardized throughout the federation. Tax was excluded from revenue allocation which made the federal government to pile surplus to the detriment of the component units.

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

In light of the aforesaid, it is incumbent to state that between 1967 and 1979, revenue allocation in Nigeria was based more or influenced by superordinate/subordinate relations between the federal government and the other tiers of government. It can be asserted that the Binns commission marked the end of an era of revenue allocation based on accepted findings of fiscal commissions appointed unanimously by all the units of government. By 1975, with the euphoria of the wealth, the derivation principle was stopped with all money realized going to federal government. This in turn led to the neglect of the oil producing states. The governor of Rivers State in 1980, Governor Melford Okilo led a delegation of the oil producing states to the federal government who could not do more than add a 1.5% of the federal revenue to the mineral producing states and not even the oil producing communities but to their state governments.

The Okigbo commission after its findings recommended a clear basis for sharing revenue using total current expenditure to determine the revenue need of each tier of government, it recommended as follows, 53 percent, 30 percent, 10 percent and 7 percent for federal, state, local government and special funds respectively. But the federal government at the release of the white paper increased its own short to 55% and reduced that of the local government accordingly, while those of the states and special funds required as recommended. The commission had earlier recommended on the horizontal scale allocation to the states, 40%, 15%, and 5% based on population, national minimum standard for national integration, social development and internal revenue effort respectively, which was accepted by the government the 1981 revenue act did not tamper with this arrangement but only adjusted the vertical allocation to 55%, 30%, 10% and 4.5% for federal, local governments and special funds respectively.

The military intervention of December 31, 1983 brought about a new dispensation of revenue allocation in Nigeria. Apart from abolishing the presidential system which just began in 1979, the use of decrees was introduced into the country's fiscal system. The new vertical sharing formula allocated 55%, 32.5%, 10%, and 2.5% to the federal, state, local government and special funds were introduced through Decree No36 of 1984. The allocation to special funds was once again slashed in favor of state government's allocation. The decree did not however tamper with the formula in respect of horizontal sharing. In 1989, a foundation for permanent commission to oversee revenue sharing was laid through the Decree No 49 of 1989. This arrangement gave birth to the national revenue mobilization allocation and fiscal commission which was commissioned on June 6, 1989. After a careful reviews of existing revenue formula, the commission recommended 47%, 30% 15% and 8% for federal, state, local government and special funds respectively. The federal government following the report approved 40%, 30%, 10%, 10% the basis of equality, population, social development factor, internal revenue effort and land mass and terrain in respect of the horizontal allocation. It must be noted that prior to 1991, the three tiers of government shared the responsibility of primary education.

However, in January 1991, the federal government transferred primary education to local governments through the decree No 2 of 1991. After showing the financial implication arising from the transfer, the revenue commission recommended a similar allocation of 5% of the federation account to the local government from the states allocation for the finding of primary schools. This was later changed by the Armed Forces Ruling Council again insisting that the 5% be transferred to the local governments by their state governments. Other revisions subsequently followed until the constitutional revenue allocation in the 1999 constitution of the federal republic of Nigeria were enshrined. The revenue allocation conference covered by Gen Sani Abacha's administration from November 1993 – June 1998 established a committee, after receiving various memoranda from different groups and parts of the country. The committee recommended a new sharing formula as follows:

Federal Government	33%
State Government	22.5%
Local Government	20%
Federal Capital Territory	1%

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

Stabilization Account	5%
Economic Development	2%
Derivation	11%
OMPADEC	6%

On the horizontal sharing of revenue, the following recommendations were made:

Equality of States	30%
Population	40%
Social Development	10%
Internal Revenue Effort	10%
Land Mass and Terrain	10%

The commission recommended 13.5 for the derivation, the 13 percent was lumped with any amount set aside for funding any authority or agency or the development of the state or states of derivation while the recommendations of the constitutional conference were far reaching as much as they tended to reduce considerably the proportion of revenue accursing to the federal government and thus enhance fiscal decentralization, they were never implemented.

However, the 1999 constitution promulgated by the Gen Abdusalami Abubakar's Administration (June 1998 – May 1999) adopted the 1992 Revenue Allocation formula via:

Federal Government	41%
State Government	31%
Local Government	10%
Special Funds	13.0%

On the horizontal formula for disbursement of funds amongst states and local governments, the commission recommended the following:

Equality	4.5%
Population	2.5%
Population Density	2.0%
Internal Revenue Effort	8.0%
Land Mass	5.0%
Terrain	5%
River, road, water ways	1.5%
Portable water	1.5%
Education	4.0%
Health	3%

The commission recommended that 6% of the derivation fund be allocated to the federating states and 40% to the local government councils in the oil producing area. However most states especially the southern states disagreed with the revenue allocation formula. They asserted that there was over concentration of federal revenue with federal government. The ruling of the Nigeria Supreme Court led to further adjustments as follows:

Federal Government	46.43%
State Government	33.20%
Local Government	20.73%

Despite the above recommendations of the revenue mobilization and fiscal commission (RMAFC), President Olusegun Obasanjo issued an executive order pursuant to section 315 of the 1999 constitution pending the approval of a revenue allocation by the National Assembly. The executive orders as was expected gave the lion share of 54.68 percent to the federal government the inter-governmental and ethno-regional sharing in Nigeria are poignantly underscored by ongoing controversies and suspicious associated with vertical and horizontal revenue sharing in Nigeria. The centrally administered Value Added Tax (VAT) was introduced in February 1994 to replace the unsuccessful state based sales tax, VAT yield impressive total revenue of 8.6 and 21 billion naira in 1994 and 1995 respectively. The circulative impact of the erosion of the tax autonomy of the states is that they have become unnecessarily dependent on the federal

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

government. So far, an acceptable position on the sharing formula is yet to be fully resolved and settled as expected.

Nigeria's Energy Resources and Its Allocation Problem

It is important to note that despite the vast resources of Nigeria in energy resources, the petroleum resources still towers above the others. As may be expected the resources generation from this singular energy resource have tended to be more contentious because of more disagreement to the other resources which equally should form part and parcel of the attributes showing proceeds of the federating states. It is equally important to note as have been discussed in the historical trends of the allocation process in Nigeria that the major revenue sharing allocation problems have been based and revolved around three issues.

1. The relative proportions of federal collected revenues in the federation account that should be assigned to the Centre, the states, the localities and the so-called special funds (vertical revenue sharing)
2. The appropriate formula for the distribution of centrally devolved revenues among the states and the local governments
3. The percentage of the federally collected revenue that should be returned to the oil producing states and communities on the account of the principle of derivation and compensation for the ecological risks of oil production, it must also be noted that since the oil boom of which started in the 1970s, the revenue allocation problem has become so endemic to the Nigeria polity.[xxviii]

Impact of Controversial Revenue Allocation System on Nation-building in Nigeria

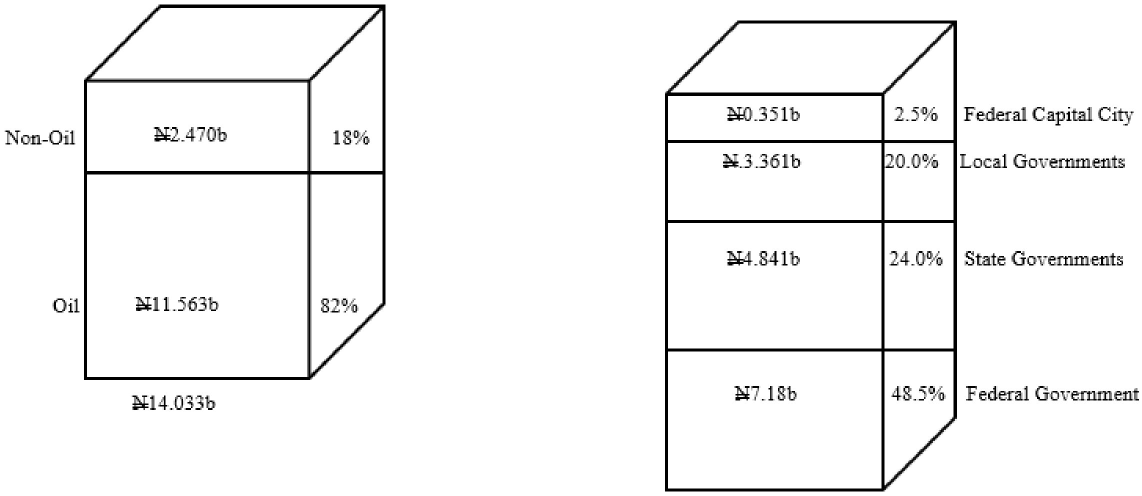
Given the prime objective of nation-building as the attempt to build a virile nation out of the widely disparate groups and communities, it should be noted that a process of welding together the diverse elements that constitute the Nigerian society leading to viable nation requires an uncontroverted revenue allocation system. Revenue forms a vital part of the national integration which is a process of unifying the society, fitting together the points of a social system to constitute a whole and eliminate parochial loyalties. In terms of vertical and horizontal allocation of revenue in Nigeria, the deciding factor has been the federal government at the centre of the expected division of the revenues generated. The constitution has vested the federal government with the power to collect national revenues but the way and manner this function has been exercised has enriched the federal government at the expense of other tiers. This has brought the erosion of the income of the states and has generated issues of marginalization by the constituting states. Since revenue allocation in Nigeria borders on the promotion of national unity and nation-building at large, it is worrisome that despite attempts made since colonial years, the expected impact on economic growth in Nigeria is yet to be attained. About nine fiscal commissions were appointed to examine Nigeria's revenue sharing arrangements between 1948 and 1988. These include Phillipson (1946), Hicks (1952) Chick (1954) Raisman (1959) Binns (1964) Dina (1968) Aboyade (1977) Okigbo (1978) and Danjuma (1988) Commissions.[xxix]

Perhaps, it is important at this level, to illustrate the impact that revenue allocation can have on the constituting states in federalism. This is because of dominant role of the federal government which has become acceptable that it should take a significantly larger percentage of the federation account. In 2000, the following formula was used in the sharing of revenue primarily among the three tiers of government.

Federal Government -	48.5%
State Governments -	24.0%
Local Governments -	20.0%
Special Funds -	7.5%

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

Mineral Derivation - 13.0%



Source: A. Aderinto, S.H. Abdullahi, Comprehensive Certificate Economics OUP 2007, 242

Allocation among the states

The amount of N4.841 billion due from the Federation Account to the States was shared among the States on the following bases: 30% using various criteria, 2% on the basis of derivation and 1.5% for the development of mineral producing states

The following criteria were used in the distribution of the 30% to the states.

(i) Minimum responsibility of government, i.e equality-40% (ii) Population-40% (iii) Social development factor, represented by primary school enrolment-15% . This was divided into two again: (a) Direct enrolment, and (b) Inverse enrolment (iv) Internal revenue efforts of the states as represented by ratio of total internal revenue to total recurrent expenditure-5%. The diagram also shows clearly that petroleum resources constitute the major source of revenue earning for Nigeria. This is the more reason why the Niger Delta region has been in the forefront in the agitation for changes in revenue allocation in Nigeria.

Comparatively, in more recent times as reflected in Table 1 below, one would discover that despite the increase in the figures of the allocation, the disparities are still clearly reflected. Significantly, 13% of Derivation Refund to oil producing States has been contended by both the federal, states and local governments.

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

Table 1: Federation Account Allocation Committee for the Month of June, 2021 Shared in July, 2021

FGN N304.95bn	Statutory Allocation N281.62bn	Other* N1.78bn	VAT N21.55bn
STATE N215.57bn	Statutory Allocation N142.84bn	Other* N0.90bn	VAT N71.83bn
LGCs N161.10bn	Statutory Allocation N110.13bn	Other* N0.70bn	VAT N50.28bn

13% Derivation Fund N51.47bn	13% of Derivation Refund to oil producing States N23.92bn	NCS Refund N0.03bn
Cost of Collection-NCS N8.37 bn	Refund to states on WHT and Stamps Duties on Individuals N17.80bn	Refund of Cost of Collection N0.10bn
Cost of Collection-FIRS N17.50bn	Transfer to Non-Oil Excess Account N150.00bn	Police Trust Fund N4.08bn
Cost of Collections-DPR N11.05bn	**Total = N970.57bn**	North East development Commission N4.63bn

Source: *National Bureau of Statistics, 2021*

Given this analysis, it can generally be argued that revenue allocation has been found to be defective because they lack valid economic bases. For example, the criterion for derivation where the percentage of revenue allocated to each state is proportional to the share of taxes derived from each state by the federal government. Thus, the state from where the huge oil tax revenues are derived is entitled to a disproportionately large share. Also, it must be noted that most of the criteria have tended to widen the disparities in development imbalance in the development potential among the states. This obviously has also created inter-state jealousy and by extension tended to defy the principles of nation-building where some areas are allowed to have more even development as a result of their economic resources.

Another important impact of the resources allocation is that which is based on the population of various units and the overall population of the country. Since the beginning of population census in the country, there has always been one crisis or the other regarding the results which are often over bloated. The tendency is often that the Northern states are credited more populated than the Southern States which has been contested over and over as being dubious, especially because of the unreliable census data. The principle has also encouraged the falsification of population data in order to benefit a greater percentage of shares from the federal purse. This factor of population equally leads us into another area of contention which is the principle of equality of the states which amount entirely to political consideration or gimmick. The position of this maxim is that states can only be equal to the level of productivity and their

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

possession of natural resources. Take for instance, Lagos State, the former capital of Nigeria generates a lot of revenue through the port and possess industries and other revenue generating potentials which has soared its population, despite its smaller land mass than those in other region's or other states of Nigeria's federation. More so, other principles such as balanced development, national interest and financial prudence raise a number of conceptual and statistical problems. This is because these issues lack clarity in their conception and as such have not featured so prominently up till the present times, the system of sending the share of the local governments through their respective state governments or governors has been abused, as these local government funds have been diverted for other uses or smaller portions given to the local government chairmen.

On the whole, although, Nigeria's rich resources abound in the Niger Delta region and other regions of the country, a sizable percentage of its population remain very poor. The system does not encourage the vast majority the opportunity to have up to their expectations. As a result of the poverty margin with learn alleviation processes, the various ethnic groups are in constant agitations for better conditions of living leading to protests from the different ethnic groups. All of that eventually results into the issue of insecurity and pranks played by deprived members of the populace seeking for alternative means of survival through cybercrimes, kidnapping in the Niger Delta initially, now assuming a national outlook with the Fulani herdsmen who have joined the insecurity menace. It used to be thought the menace was of a religious dimension with the Boko-haram terrorists ravaging from the North East of Nigeria but now they are gradually making a down ward movement to the other Northern States through the middle Belt and finally into the Southern States.

It is obvious that the major issues aggravating the tensions are no directly or indirectly related to the poor management of resources from the vast land mass of the country. The other reason accruing from the situation is that the colonial days which the study is cope is captured through the amalgamation of 1914 until the 1960 independence seemed to have managed the country's resources far better than is obtainable in the post-colonial period where dependence on oil resources has come to assume an unprecedented level whereby the agricultural produce which thrived in the colonial days no longer count that much in the dermal of the country is natural resources. Even the mineral resources of the colonial era have been entirely abandoned with all the concentration of the state, federal governments all focused to the federation account disbursement.

In therefore forging an agreeable formula that would engender proper nation building agenda, Nigerian leaders should stress the centripetal forces rather than the centrifugal ones. Apart from the fact that resources allocation is one instrumentality that draws the entity called Nigeria together, the task of nation building has not been easy to attain because of its diversity. Nigeria's diversity has featured in most of her socio-political relationships such as party system, census, employment, education and that of resource allocation. It is this diverse element that the various political office holders since independence have been trying to build.

Already, the process to alter the national revenue allocation formula by the federal government, states and local governments starts July 2021, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) has said. Under the current revenue sharing formula (See table 1), the FG takes 52.68 per cent, the states 26.72% and the local governments, 20.60% with 13% derivation revenue going to the oil-producing states. There have been growing agitations for the revenue sharing formula to give more resources to the states, local governments and the export commodities producing states. RMAFC in a statement said the review is targeted at equitable distribution of the accrued revenue into the Federation account to the three tiers of government and this will be concluded before the end of 2021.Chairman of RMAFC, Engr. Elias Mbam, disclosed this recently in Abuja while receiving members of the National Assembly Service Commission led by Engr. Ahmed Khadi Amshi.

He said the review of remuneration for political and judicial office holders will equally take off once the federal government releases funds for it. Mbam said the review will first concentrate on the vertical formula which has to do with sharing of revenue between federal, state and local governments. There will also be a horizontal formula for sharing among states and among local governments. He also said the review of remuneration for judicial and executive officeholders in the Federation is subjected to further legislation by National or State Assemblies for approval but not more than what RMAFC has recommended while its remuneration determination for legislatures at federal, state and local government is final. Engr. Ahmed Amshi, on his part, pledged the collaboration of the National Assembly Commission in the area of manpower development considering that RMAFC has the same organizational structure as the National Assembly.

Problems and Summary of Findings

According to Nasir, there is a problem with the existing sharing formula. The federal government has not justified its lion share of nations' revenue with small responsibilities to carry out, that this has resulted to wastage and high level of corruption.[xxx] He argued further , that, there is a conflict between the three levels of government in Nigeria over acceptable formula regarding acceptable formula especially the principle recommended by different Revenue Allocation Commissions to be used as a basis for revenue allocation and even when accepted, conflict could still arise over the principle that takes precedence on the others. This has been the situation in Nigeria since the period of colonial administration and the introduction of the Richard's constitution in 1946. No doubt, the conflict over the principle of derivation as the acceptable sharing formula has not been resolved to the satisfaction of the States and Local Government Joint Account till date. It must be observed that until the recent separation and independent of the local governments, there has been an unbridled diversion of local government funds by the state government, to the extent of rendering them idle in development. Thus, despite all the reforms to solve the thorny issue, the problem has remained unabated and this has facilitated loyalty of local government chairmen who has no other option but to dance to the tune of the state governor's music. On a serious note, the diversion of local government fund is a serious issue and has affected the performance at the local level hence they are made to lobby for what is rightfully theirs.

Based on the analysis, findings reveal several issues on fiscal federalism and development within the context of this study. An important revelation is that the manner with which resources are allocated to the lower levels of government has effect on development and nation building. Furthermore, the presence of corruption in the system also has affected development and these reflect on weak infrastructural development. In addition, it must be noted that the nature of fiscal federalism imposed on the nation hinders development, that the current allocation formula is unacceptable to the composition of the land resources. The various revenue commissions put in place to adopt a suitable formula for the country's result has been biased hence the leaders on assuming office usually allocate more money to their regions without resources at the detriment of other regions where oil exploration and exploitation takes place. Ultimately, this has led to environmental degradation such as pollution of the sea, and other nefarious activities by indigenes of the oil producing areas such as bunkering, pipelines vandalization, marine terrorism and kidnappings. Counting on the problems of inadequate and unequal resource allocation, the female folks are not left out of the whole issues at stake. Consequently, in order to survive the menace of poverty, the female groups/gender have increased stakes in harlotry, joining their male counterparts in kidnapping and robbery and several other nefarious activities. Thus, in essence, it may be argued that the impact of unequal distribution of resources to the Nigerian citizenry remains a vicious circle affecting the whole society at large. To this extent, it could be argued that corruption of public officials continue to hinder development as funds meant for capital projects are diverted by this officials. What therefore emerges is that this system of

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

resource allocation where the federal government has expanded its tax jurisdiction with little responsibilities has created a situation whereby the State governments had to lobby for what is rightfully theirs at Abuja and also reduce the competitive spirit in a federal system. More importantly, the reduced internal revenue generation effort, has also led to an atmosphere where various ethnic groups agitates for creation of more States and Local governments to enable them have access to the "national cake". Thus each states needs to develop with its resources at its own pace and the federal government needs to reverse this situation and the nature of fiscal federalism in Nigeria.

Thus, in view of all the aforesaid, the land question still remains the most important determinant of resources allocation and nation-building in Nigeria. This is because the land embodies both the resources-human and economic resources. The natural resources endowment of a nation determines the resources available for exploitation by the people. It is only when the resources are viably put into productive usage, effective conservation of forest reserves especially those with archeological values at the sites that it can transform and yield the available financial resources with which a country can build its potentialities to become a viable nation. One of the major challenges facing the preservation/conservation of archeological sites in Nigerian is the lack of adequate funding. The Nigerian government allocates limited resources to the preservation and maintenance of archeological sites. Thus, lack of funding results in the neglect of critical conservation efforts and jeopardize the long-term sustainability of these sites.

Nigeria since 1914 has been striving to attain nationhood from the days of white colonialism. Nigerian government had sought national development through the continuous process of gravitating towards more effectively allocating resources for achieving greater social cultural satisfying ends. Although the quota system and the federal character were built into the 1979 and 1999 constitutions, to spread appointment along the lines of suppressing the divisive ethnic problems, yet it has been difficult to attain a just and fair nation building fomular through the various military regimes and now back to a democratic system since 1999.

Other instruments of national integration include sports, inter-ethnic marriages alliances, national awards, chieftaincy titles across the various ethnic boundaries often facilitated by the various heads of states, presidents, governors, ministers, commissioners and others. Infrastructural facilities like roads telecommunications, airports, seaports, post offices and postal agencies have similarly been used to unite the heterogeneous and complex Nigerian polity. In fact, it must be reconciled with the fact that all the revenues generated in the country are from either the oil resources or the non-oil resources which all come from the land resources. For this reason, it must be emphasized that Nigeria's indivisible land wealth could be duly harnessed to stem the tides of the tensions generated in the Nigerian polity.

Recommendations and Concluding Remarks

In view of the aforesaid, it can be asserted that with genuine leadership intentions directed towards achieving a virile nation without much ethnic rancor could still be attained with fairness and egalitarian principles. The Nigeria government should endeavored to practice true federalism pattern after the American model, and shun the currently practiced quasi – federalism where the states are left with enormous responsibilities without fiscal power to function. The government should adopt a suitable revenue formula to enable the lower level government to have adequate fund for execution of capital project. Federal government should increase derivation principle to guarantee development, and this increment should be from the current 13% to 50% and this will help to reduce agitation for resource control. Nigeria should sincerely fight corruption of public officials at all levels of government through the instrument of Law, to serve as deterrent to others. The government should also create massive employment by providing conducive environment to allow both domestic and foreign investors to invest. The government should make development its priority, to give room for resilience infrastructure at

DOI: 10.48141/sci-arch-37.2.25.2 ISSN:1005-1538

all levels of government. There should be a focus on economic diversification to allow other viable sectors such as Agriculture to contribute significantly to the nation's Gross Domestic Product, (GDP). Overdependence on one product should be discourage to allow other states in the country to develop other sources of revenue in their environment, hence overdependence on one product has led to environmental pollution in Oil and Minerals producing States. The central government should increase the development fund meant for Oil and Mineral producing States from 1.5% to 10%, as this will enable them to cleanse pollutions and to compensate the ordinary citizens including farmers and fishermen whose sources of livelihood has been destroyed, and thereby, reducing illegal oil bunkering and pipe line vandalism.

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