INTERGOVERNMENTAL RELATIONS AND DEVELOPMENT IN NIGERIA

NURUDDEEN MUHAMMAD KOKO
Department of Public Administration, Usmanu Danfodiyo University, Sokoto, Nigeria
nmuhammadkoko@gmail.com ORCID ID: 0000000186022291

ZAYYANU MUHAMMAD
Department of Public Administration, Usmanu Danfodiyo University, Sokoto, Nigeria
muhammadzayyanu01@gmail.com ORCID ID: 0009-0007-3381-7972

ABDULSALAM, ZAINAB
Department of Public Administration, Umaru Ali Shinkafi Polytechnic, Sokoto State
zaynababdulsalam9818@gmail.com

DOI: https://doi.org/10.64633/wissj.v10i1.15

Keywords

Development; Stability; Intergovernmental relations; Nigeria

Abstract

Research Problem
Intergovernmental relations in Nigeria have become increasingly characterized by excessive centralization of powers, weak institutional coordination and growing fiscal dependence of state and local governments on the federal government. This pattern of relationship has progressively weakened subnational autonomy and undermined effective governance across the federation. Despite constitutional provision for shared rule and sel-rule, Nigeria continue to grapple with persistent insecurity, poor service delivery, rising poverty, and widespread developmental failure. These challenges reflect a deeper structural problem within the country's intergovernmental relations framework, where federal dominance and limited subnational capacity constrain cooperation, accountability, and developmental outcomes. In response to this issue, this study aim to addresses the inability of Nigeria's intergovernmental relations framework to promote stability and development due to federal dominance and limited subnational autonomy.

Methods/Theory
The study adopts a qualitative research design relying on documentary analysis. Data were sourced from the Nigerian Constitutions, Supreme Court judgments, government policy documents, reports of federal ministries and agencies, and relevant academic literature. The analysis is anchored on cooperative federalism theory, which is critically applied to examine the nature, structure, and practice of intergovernmental relations

in Nigeria, particularly the imbalance in power and responsibilities among the levels of government.

Results

The findings reveal that Nigeria's intergovernmental relations are heavily skewed in favour of the federal government, resulting in weak institutional capacity and fiscal dependence of states and local governments. Constitutional provisions, fiscal arrangements, security challenges, and the proliferation of federal agencies performing subnational functions have entrenched centralisation. Poor horizontal cooperation among states and the subordination of local governments to state authorities further constrain effective governance and development outcomes.

Conclusion

The study concludes that Nigeria's persistent development challenges and political instability are closely linked to a dysfunctional intergovernmental relations system characterised by federal preponderance, weak coordination, and subnational dependency.

Key Contribution to Knowledge

The study reconceptualises Nigeria's development crisis as a governance problem rooted in dysfunctional intergovernmental relations rather than merely resource inadequacy. It advances the discourse on federalism by demonstrating how distorted cooperative federalism can undermine stability and development in multi-ethnic federal states.

Recommendation

The study recommends constitutional and institutional reforms to rebalance power, strengthen fiscal autonomy, and enhance cooperative governance across all levels of government.

Introduction

Federalism and intergovernmental relations have remained central to scholarly debates on Nigeria's political development since independence. Theoretically, federalism provides an institutional framework for managing diversity, ensuring political stability, and promoting development through the principles of shared rule and self-rule (Elazar, 1987; Watts, 1996). In plural societies such as Nigeria, this framework is expected to facilitate cooperation among different levels of government while allowing subnational units sufficient autonomy to address local needs. However, the Nigerian experience has persistently fallen short of these expectations.

Existing scholarship on Nigerian federalism has largely focused on constitutional design, fiscal federalism, ethnic pluralism, and the management of diversity (Wheare, 1963; Riker, 1964; Tamuno, 1998; Elaigwu, 2012). Within this body of literature, there is broad consensus that Nigeria's federal system has been characterised by recurring instability, weak governance structures, and uneven development outcomes (Asobie, 1996; Jega, 1999; Abutudu, 2010). Much of this scholarship attributes these challenges to historical and institutional factors, particularly the centralising tendencies entrenched during prolonged military rule and subsequently constitutionalised in the 1979 and 1999 Constitutions (Sagay, 2008; Nasir, 2012). As a result, powers, responsibilities, and

resources have become disproportionately concentrated at the federal level, thereby constraining the autonomy and effectiveness of state and local governments.

While these studies have generated valuable insights into Nigeria's constitutional politics and fiscal arrangements, relatively limited attention has been paid to intergovernmental relations as a governance mechanism linking federal dominance to development outcomes. Where intergovernmental relations are discussed, they are often treated descriptively or as a subsidiary aspect of federalism, rather than as a critical structure shaping coordination, accountability, and service delivery (Wright, 1974; Burke, 2014). Consequently, the manner in which dysfunctional intergovernmental relations manifested in duplication of functions, weak institutional coordination, and subnational dependency systematically undermines political stability and development remains insufficiently interrogated.

Against this background, this paper departs from earlier studies by foregrounding intergovernmental relations as a central explanatory variable in Nigeria's development crisis. It argues that Nigeria's persistent governance and development challenges are not merely products of flawed constitutional design or resource inadequacy, but are deeply rooted in the practice of intergovernmental relations characterised by federal preponderance, weak subnational capacity, and limited horizontal cooperation. The originality of the paper, therefore, lies in its conceptual emphasis on intergovernmental relations as the missing link between federal structure and development outcomes in Nigeria.

Research Problem

Despite Nigeria's constitutional adoption of federalism as a framework for managing diversity and promoting political stability and development, the country continues to experience persistent insecurity, governance failures, and uneven development. Existing studies have extensively examined Nigeria's federal system through the lenses of constitutional arrangements, fiscal federalism, ethnic pluralism, and resource control (Elaigwu, 2012; Sagay, 2008; Abutudu, 2010). However, these analyses have not sufficiently addressed how the practice of intergovernmental relations, particularly patterns of coordination, power distribution, and institutional interaction among the federal, state, and local governments, systematically undermines stability and development outcomes.

In practice, intergovernmental relations in Nigeria are characterised by excessive centralisation of authority, fiscal dependence of subnational governments, weak horizontal cooperation among states, and the subordination of local governments within the federal structure. Constitutional provisions, fiscal frameworks, and the proliferation of federal ministries, departments, and agencies performing functions constitutionally assigned to states and local governments have entrenched federal dominance (Suberu, 2001; Jega, 2017). These dynamics have weakened subnational institutional capacity, blurred functional responsibilities, and constrained effective collaboration across levels of government.

The persistence of insecurity, poor service delivery, rising poverty, and developmental stagnation raises fundamental questions about the effectiveness of Nigeria's intergovernmental relations system. Yet, the extent to which dysfunctional intergovernmental relations

directly contribute to these outcomes remains inadequately explored in the literature. Most existing studies either treat intergovernmental relations descriptively or subsume them within broader debates on restructuring (Wheare, 1963; Riker, 1964; Tamuno, 1998; Elaigwu, 2012), thereby leaving a critical analytical gap regarding their role as a governance mechanism influencing development performance. The core problem addressed in this study, therefore, is the failure of Nigeria's intergovernmental relations framework to promote political stability and sustainable development due to federal preponderance, weak coordination, and limited subnational autonomy.

Research Objectives

The main objective of this study is to examine the role of intergovernmental relations in shaping political stability and development in Nigeria. Specifically, the study seeks to:

1. Examine the structure and practice of intergovernmental relations in Nigeria, with particular emphasis on federal dominance, fiscal arrangements, and the distribution of powers among the federal, state, and local governments.
2. Assess the implications of Nigeria's intergovernmental relations framework for political stability, governance effectiveness, and sustainable development outcomes.

Conceptual Clarification

Definition and Principle of Federalism

This section dwells on the key concepts in this chapter. Federalism is a legal and political concept, and it generally refers to an association of states formed for certain common purposes, but the states retain a large measure of their original independence or autonomy. It is the coordinated relationship and distribution of power between the individual states and the national government, which is the centre (see A-G of Abia & 2 Ors. vs A-G of the Federation & 33 Ors. 2005). While this definition outlines the structural arrangement, it raises critical questions about how autonomy is practically exercised in federations with a dominant central government, such as Nigeria. In other words, federalism refers to the division of political authority between levels of government, with each level having a reasonable political authority assigned to it by the Constitution and, as such, autonomous within its sphere of authority. According to Wheare, federalism is 'the method of dividing powers so that general and regional governments are each, within a sphere, coordinate and independent' (Wheare, 1963, p. 10). This definition emphasizes the theoretical ideal of balance and independence among government tiers. However, looking at this idea in Nigeria shows there's a problem or challenge, although the Constitution provides for such independence, historical and structural factors, including federal dominance, have limited the practical autonomy of states. Thus, Wheare's principle offers a benchmark against which Nigeria's federal experience can be evaluated.

Riker (1964) noted that the authority of one tier of government to make decisions in its sphere of jurisdictional powers independent of the other tiers of government is what makes a system federal (cited in Muhammad, 2012). This insight deepens the discussion by linking federalism to the operational authority of subnational units. Yet, the Nigerian experience shows that such independence is often constrained by fiscal dependence and overlapping responsibilities, illustrating a gap between theory and practice. Walker (1995) similarly argued that one of the significant features of federalism is the provision

of a written constitution in which substantive powers are given to a major sub-national tier of government. While this reinforces Riker and Wheare's theoretical points, it also invites reflection on the Nigerian Constitution: although powers are formally assigned, enforcement mechanisms and institutional capacities remain weak, limiting effective federalism. In the same way, Follesdal (2003) defines federalism as the division of final authority between subunits and a centre, a description that resonates with the theoretical discourse but also underscores the persistent challenges in ensuring genuine autonomy within Nigeria's federal system.

These definitions collectively suggest that federalism is characterized by a combination of sub-units' self-rule and shared governance, reflecting both autonomy and cooperation among the constituent units. However, the interaction between sub-units and levels of government can be inherently complex and prone to conflict. While theory emphasizes balance and coordination, practical realities often diverge, especially in federations with significant centralizing tendencies, as observed in Nigeria. In the same way, Elazar (1987) underscores that a political system is federal when it consists of multiple "arenas," "tiers," or "levels" of government, each exercising legitimacy, powers, and responsibilities through distinct institutions. This definition highlights the dual requirement of legitimacy and functional autonomy for each level of government. Critically, while Elazar provides a normative framework, the Nigerian case illustrates a gap: states and local governments formally possess powers but often lack the institutional capacity, fiscal autonomy, and political leverage to exercise them effectively. This divergence between theory and practice forms a core concern for understanding the limitations of intergovernmental relations in promoting stability and development.

Further to the above, Tamuno (1998) advances this discourse by emphasizing the cooperative dimension of federalism, arguing that component units share powers and functions to manage ethnic pluralism and cultural diversity, which might otherwise threaten political cohesion. While this cooperative ideal is crucial for stability, Nigeria's experience demonstrates that federal dominance and uneven enforcement of powers have weakened intergovernmental collaboration, intensifying conflicts over resources, identity, and governance responsibilities. Similarly, Ismagilova (2004) stresses that federalism entails civil equality among ethnic groups, regardless of size or development level, reinforcing the principle of fairness in governance. Schmitt (1997) complements this view by suggesting that federalism is a mechanism to accommodate local autonomy while coordinating larger-scale collective needs, such as resource mobilization and infrastructure development. In practice, however, the Nigerian federation struggles to operationalize these principles, as centralization limits the capacity of states and local governments to act as independent yet cooperative units.

Indeed, the varied definitions identify a critical theoretical tension: federalism as a principle prescribes autonomy and equality, yet Nigerian federal practice reflects centralization, dependency, and institutional imbalance. Understanding this tension requires not only a grasp of what federalism is but also a clear articulation of the principles that guide its design and operation. It is these principles that serve as benchmarks for assessing how well intergovernmental relations function in practice, and whether they contribute to stability, good governance, and development.

Principles of Federalism

Federalism is anchored on several core principles that define how power, authority, and responsibilities are distributed among the various levels of government. These principles not only provide a normative benchmark for evaluating federal systems but also offer insight into why some federations succeed in fostering stability and development while others struggle. Critically examining these principles helps us understand the structural challenges in Nigeria's intergovernmental relations and why federal dominance continues to undermine subnational autonomy.

One of the principles of federalism is the explicit constitutional allocation of powers between the central and subnational governments. This principle ensures clarity in the functions and responsibilities of each tier, reducing the risk of conflict and jurisdictional overreach (Wheare, 1963; Riker, 1964). In practice, however, the mere existence of constitutional provisions does not guarantee compliance. For instance, in Nigeria, the concurrent legislative list has often been manipulated to expand federal authority into areas constitutionally reserved for states, thereby weakening state capacity and autonomy (Nasir, 2012). The constitutional division of powers, when properly implemented, promotes accountability, transparency, and efficiency by making each tier responsible for specific functions (Elazar, 1987). Yet, when violated, it creates dependency, inefficiency, and political tension, as evident in the Nigerian case.

Secondly, is the principle of constitutionalism which demands that all tiers of government to operate within the rule of law, adhering to the limits and responsibilities assigned by the constitution. This prevents arbitrary actions by any level of government and safeguards democratic governance (Tamuno, 1998). However, looking at the Nigerian environment, repeated federal interventions in state affairs through emergency declarations, fiscal dominance, and programmatic encroachment highlight the erosion of constitutionalism. While scholars like Follesdal (2003) argue that federalism thrives when authority is exercised with respect for constitutional limits, Nigeria's experience shows that centralization often overrides legal boundaries, undermining stability and public trust.

Thirdly, the principle of Non-Concentration of Power is designed to prevent the excessive concentration of power in any single tier of government. This is done by dispersing authority, federal systems mitigate the risk of authoritarianism and encourage pluralistic decision-making (Elazar, 1987; Schmitt, 1997). The Nigerian federal system, however, has historically tilted towards centralization, partly due to military legacies and fiscal dependence of states and local governments on federal allocations (Reno, 1999). This imbalance contradicts the principle of non-concentration, leaving lower tiers weak, dependent, and unable to exercise meaningful autonomy in governance or development initiatives.

Fourthly, Territoriality principle emphasizes that governance authority must align with the geographic and demographic realities of constituent units (Asobie, 1996). Effective federalism recognizes that regions may differ in culture, population, or economic capacity, and policies should reflect these differences. In Nigeria, however, federal dominance often ignores subnational specificities. Programs such as the Universal Basic Education (UBE) and conditional cash transfers are centrally designed, with minimal adaptation to state-level needs, illustrating how ignoring territorial distinctions can reduce effectiveness and breed resentment (UBEC, 2020; USAID, 2018).

Additionally, a functional federal system requires distinct and autonomous levels of government (multiple levels of government), each capable of exercising authority within its sphere (Walker, 1995). This principle ensures that local and regional governments can respond to citizens' needs directly, fostering efficiency, participation, and accountability. Nigeria's structure with 36 states and 774 local governmentsreflects this multi-tiered design; however, federal encroachment and weak state-local coordination undermine its effectiveness. Scholars argue that federalism's success depends on balancing autonomy with cooperation, allowing each level to perform competently while coordinating with others (Elazar, 1962).

Also, federalism is built on the recognition and protection of ethnic, religious, and cultural diversity (Ismagilova, 2004; Tamuno, 1998). Institutionalizing mechanisms for compromise, power-sharing, and inclusive governance, federal systems can manage heterogeneity without conflict. Nigeria's failure to consistently implement this principle through biased revenue allocation, preferential treatment of indigenes, and uneven development demonstrates how federalism's promise can be frustrated when diversity is poorly managed. Acceptance and tolerance are not mere ideals; they are functional necessities for political stability and sustainable development.

Model of Federalism

A thorough perusal of the literature on federalism reveals that the design of federal systems is defined by the distribution of powers between those assigned to the federal government and those assigned to the federating units. Bell (1987:13-14) argued that a fundamental character of the contemporary international system is that 'modern states are too small to tackle large things in life and too large to address small things.' In view of this, most federal states today can either be more inclined to dual federalism or cooperative federalism (see Boadway and Shah 2009).

Dual federalism refers to the federal arrangement in which the responsibilities of the central order and lower orders of government are separate and distinct. In this arrangement, the central order and lower orders of government are 'often assumed to be competitive and exhibit non-cooperative roles' (Boadway & Shah, 2009). This model is further categorized into either the layer cake or marble cake arrangement. In the former, there is a hierarchical (unitary) type of relationship among the various government orders, with the central government at the top and the other orders of government at the bottom hierarchically. This type is unique in guaranteeing the lower orders of government significant autonomy from the central government. While in the marble cake, on the other hand, orders of government have overlapping and shared responsibilities, and in some instances, all the constituent governments are treated as equal partners in the Federation (see Beer 1993). The layer cake model is found in federations like Mexico, Malaysia, and Russia, while countries like Australia, Canada, India, and the United States operate a dual marble cake model.

Cooperative federalism entails cooperation between the central government and lower orders of government. In making a case for cooperative federalism, Elazar (1962) suggests that it is desirable when less efficient orders of government provide public goods and services jointly with the more efficient order. This is typified in South Africa and Germany, where all levels of government enjoy autonomous and equal status and coordinate their policies horizontally and vertically.

Intergovernmental Relations

Intergovernmental relations refer to 'the precise character of the cooperative relationship through the political process in which representatives of the federal, state, and local governments and concerned private interests all participate' (Elazar, 1965). This concept underscores that in federations, no level of government operates in isolation; overlaps, interdependence, and shared responsibilities are inevitable (Watts, 1996). IGR is thus not merely a procedural necessity but a structural feature of federalism, ensuring that governments operate as partners rather than rivals. Therefore, the institutions and processes of intergovernmental collaboration serve two critical functions: conflict resolution and a means of adapting to changing circumstances. The relations are manifested in several ways as developed and espoused by Wright (1988): i) coordinate authority, ii) inclusive authority, and iii) overlapping authority. Thus, intergovernmental relations is a significant domain of political, policy, and administrative actions by public officials (Wright, 1974).

Development

In the context of development, effective IGR is crucial. Development is a multi-dimensional process that seeks to improve the economic, social, and political welfare of citizens (Elaigwu, 2012). Tornquist (1999) similarly highlights that development is value-laden, encompassing not just material growth but also the equitable and efficient utilization of resources—including natural resources, technology, capital, and human labour—for societal betterment. By extension, intergovernmental relations provide the institutional framework for mobilizing, coordinating, and deploying resources across different tiers of government, thereby ensuring that development objectives are met efficiently and inclusively. However, in Nigeria, IGR has been heavily skewed toward the federal government, undermining subnational autonomy and weakening horizontal cooperation among states (Nasir, 2012; Elaigwu, 2012). While the Constitution provides for shared responsibilities, in practice, the federal government dominates fiscal transfers, policy implementation, and emergency interventions. This imbalance reduces the capacity of states and local governments to act independently, fosters over-reliance on the centre, and contributes to recurring political instability and uneven development outcomes.

Therefore, analyzing IGR in Nigeria through the lens of dual and cooperative federalism highlights a central tension: while cooperative frameworks exist on paper, the preponderance of federal authority constrains the potential of lower levels to contribute meaningfully to stability and development. This insight positions the study to interrogate how rebalancing intergovernmental relations could enhance Nigeria's developmental trajectory and achieve the objectives of equitable governance.

Phases of Intergovernmental Relations in Nigeria

Intergovernmental relations in Nigeria had evolved in tune with the country's political trajectories. First, from 1960 to 1966; second, the military from 1966 to 1979 and from 1983 to 1999. Lastly, from 1979-1983, and then from 1999 to date. The federal system in Nigeria was bequeathed by the British colonial government, mainly for administrative convenience and economic interest of the metropolitan colonial state' (Mohammed, 2012, p. 5). The country hitherto (before 1900) had existed not as a country but consisted of several independent and autonomous entities. The most prominent entities virtually differed on the nature of their political authority. Thus, they were categorised

into centralised state systems, semi-centralised state systems, mutually independent spatial state systems, and decentralised state systems. However, Sagay (2008) opined that the deliberate choice of federalism by the colonialist as the only viable and acceptable form of government for Nigeria was a product of the diversity of the various polities, culture, history and linguistics, as well as the experience gained from the attempts to create a viable polity out of the forced amalgamation of Northern and Southern protectorates in the year 1914.

The Nigerian military also had a far-reaching effect on the evolution of federalism in Nigeria. Basing its grievances on the civilian administration, the military staged a bloody coup on the fifteenth of January 1966 and took over power from the civilian administration. Whilst the regime of Major General Ironsi attempted to abolish federalism and introduce a unitary form of government. The move was not only rejected, but the regime was toppled in another bloody coup. The emergence of Lt. Colonel Yakubu Gowon as Head of State in September 1966 reverted the country to a Federation. Regrettably, the acrimony between the Federal Military Government and the Military Governor of the Eastern Region, Colonel Ojukwu, led to the declaration of secession by the Eastern Region to the Independent Republic of Biafra. Consequent upon this, a bloody civil war occurred in 1967 up to 1970, the aftermath of which saw Nigeria retained as a single political entity despite the persistent contradictions, perennial crises of territorial and state and regime legitimacy. In his analysis of the legitimation mobilization in Nigeria, Ogundiya (2009) amplified the hiatus between an average Nigerian and the state, which he described as unreasonably extremely wide. Thus, he couched that since independence, Nigeria and its rulers have suffered a legitimacy deficit of high magnitude, culminating in intermittent separatist demand, ethnic chauvinism, and religious violence (Ogundiya, 2009:24). Similarly, Achebe (2012) opined that the post-Nigeria-Biafra civil war era saw a "unified" Nigeria saddled with a greater and more insidious reality.

In the period of Military rule, remarkable configurations were gradually instituted with a view to assuaging the various groupings with feelings of belonging and togetherness. Therefore, in 1967, the then-existing four regions (namely, the North, West, East, and Midwest) were significantly altered to 12 States. Then, in 1976, an additional seven States were created to make up a federation comprising 19 States. A further two States followed, then nine in 1987 and 1991, respectively. Thus, by 1996, Nigeria became a Federation with 36 States and 774 Local Governments. At the same time, the Federal capital was relocated from Lagos to Abuja. Regrettably, despite these efforts at institutionalising federalism, the fundamental contradictions of the Nigerian state have not been resolved (Tamuno, 1998; Abutudu, 2010); and it will not be incongruous to argue that a federal framework has so far not been satisfactorily agreed upon that will allay the fears of all the groups and ensure equal access to public goods by all citizens irrespective of their places of residence.

There are several prevailing arguments concerning Nigeria's inability to incubate an acceptable federal system. One point to the centralizing trends manifested in the increasing accretion to the Federal Government functions ab initio allocated to the federating units (Asobie, 1996). According to Reno (1999), the long years of military rule resulted in an 'institutional framework of a centralized national patronage'. Other factors that contributed immensely to the subversion of Nigeria's

federalism include arbitrary rule inherent in both the civilian and military administrations and the polarization of social groups as expressed in religious, ethnic, or parochial affiliation. Affirming these glumly political imbroglios, Jega remarks:

Indeed, Nigerian federalism has been dragging along, slowly if not epileptically, with an overloaded baggage of socio-economic and ethnoreligious problems. Partly because of these contradictions that abound, political crises have been endemic, and progress in inter-ethnic and religious accommodation and peaceful coexistence has been very slow, if not wholly absent. Nigeria presently appears to be a leading example of a few cases where federalism has seemed unable to effectively manage, contain, or reduce ethnoreligious and communal conflicts and where its relevance is increasingly and vociferously being questioned and challenged (Jega, 1999, pp. 197-98).

From inception, the character of the Nigerian state and the politics it engenders have been the most significant impediments towards attaining the country's underlying principles of existence, especially as re-echoed in the 1999 Constitution. Thus, Olutayo (2009) concludes that Nigeria's seeming peaceful emergence had, in its evolutionary process, been tainted with instability and religious, ethnic, intellectual, economic, and political conflicts. Consequently, Agbaje (2004) lamented that Nigeria remains a state of aspirations of unmatched reality.

Since the return to civil rule in 1999, significant issues have reshaped Nigeria's federal system. According to Elaigwu (2012:38), there have been dramatic increases in the numerous violent conflicts among Nigerians, amounting to over 600, ranging from election-related violence (286) to ethnoreligious conflicts (372) and several other violent clashes. These, in addition to several other ethnoreligious crises, bedevilled several parts of the Federation: the farmers/herders, conflicts, especially in Benue, Nasarawa, and Taraba states, etc. The rise in militancy in the Niger Delta and its associated clamour and agitation for resource control, the Biafra secessionist movement, the system of revenue allocation, the series of economic policies such as deregulation, aggressive privatization, and new minimum wage, and the reintroduction of Shari'ah (Islamic Law) in some Northern States (Zamfara, Kano, Kebbi, Sokoto). The most recent issues are Boko Haram, armed banditry, and kidnapping, to name only a few, which have immensely dictated the nature and character of intergovernmental relations in Nigeria.

The Contributing Factors of Federal Control

Smith (1981) aptly observed that the return to civilian government had not reversed the centralisation which characterised military rule from 1966 to 1979. By extension, a similar scenario prevailed in 1999 after the military rule from 1983 to 1999. Thus, section 4 (5) of the 1999 Constitution granted the federal government preponderance over the state governments. Hence, just as in the US Article VI, section 2 (see Rosenbloom et al. 2009), also section 4 (5) of the 1999 Constitution in Nigeria granted the validly made laws of the National Assembly supremacy over laws validly made by the Houses of Assembly of the States.

The security challenges bedevilling the Federation, intergovernmental fiscal relations between the levels of government, ushered in significant centralising forces in the Federation. At present, there is rarely a state in Nigeria without any special military operation. Since 1977, intergovernmental fiscal relations have been the preserved purview of the federal

government. Thus, states and local governments' over-reliance on the revenue allocation system indicates an unprecedented degree of the federal government's preponderance over the states and local governments. However, the Supreme Court played a significant role in shaping and defining intergovernmental relations by strictly reverting specific trends to the dictates of the 1999 Constitution. A very poignant example is the Court's judgments, such as the attempted withholding of allocation from the Federation Account to local governments in the states that adjusted or tried to adjust their local governments by creating additional ones. Also, to states that failed to show evidence of establishing the constitutionally specified State Joint Local Government Account (SJLGA) and are promptly contributing the specified 10% of their internal revenue to the special account. Similarly, the Court's judgement, following the passage and subsequent assent into law of the 'Monitoring of Revenue Allocation to Local Government Act 2005'. In the latter Supreme Court case, for instance, three states, Abia (SC. 99/2005), Delta (SC. 121/2005), and Lagos (SC. 216/2005), initiated court deliberations challenging the federal government and particularly the National Assembly following the passage of the Act which the states contend seems to subject them to the authority of the National Assembly, hence an affront to the spirit and letter of the 1999 Constitution.

Further centralisation can be seen from the unprecedented dominance assumed by the federal government in virtually all spheres and responsibilities hitherto dominated by the states and local governments. Prominent federal governments programmes from 1999 to date include the Universal Basic Education (UBE), Poverty Alleviation Programme (PAP), National Poverty Eradication Programme (NAPEP), National Directorate of Employment (NDE), SURE P, Conditional Cash Transfer, Anchor Borrowers, National Home-Grown School Feeding Programme, the Constituency projects, and National housing project etc., in all the states except Rivers and Lagos due to land issues. In most of these programmes, the Federal Government foots the bill. Ironically, there is an apparent lack of opposition to the ostensive encroachment of the federal government in the spheres of state and local governments assigned responsibilities. Table 1, for instance, specifies the UBE allocation formula:

Table 1: The UBE Allocation Formula

S/No.	Name	%	Purpose	
1	Matching Grant Funds	50	Provision of infrastructure such as classrooms and furniture, libraries and equipment, and toilets.	
2	Imbalance Fund	14	Maintaining equity and inclusiveness and eliminating all forms of disparities and disadvantages (50% shared equally to all states, and the remaining 50% shared among disadvantaged states)	
3	Teacher Professional Development Fund	10	For the training of the serving teachers and education managers	
4	Performance Fund	5	To encourage performing states to implement UBE programmes	
5	Special Fund	2	For special needs	
6	UBE Monitoring Fund	2	For the UBE monitoring fund	

7	UBE Implementation Fund	2	For the UBE Implementation Fund	
8	Instructional Materials	15	Provision of textbooks and reading materials	

Source: Federal Ministry of Education, 2017

The UBE is funded from the FG's consolidated account, in which 2% is allocated. However, states are required to provide matching grants as counterpart funding in order to access the funds. Thus, the implementation is complemented by the State Universal Basic Education (SUBEB) and the Local Government Education Authority (LGEA). Ironically, often, the funds remain idle with UBE simply because states failed to access them by lodging their 50% counterpart funding in a dedicated account domiciled in the states. According to USAID (2018), most states in Nigeria, including the Federal Capital Territory (FCT), have not been drawing down the UBE intervention funds. The Commission also stated that from 2005- 2019, unaccessed matching grants stood to the tune of 51,612,874,700.70 Naira (UBEC, 2020).

The imposition of the state of emergency in states like Plateau (2004), Ekiti (2006), and Adamawa, Borno, and Yobe (2013). A similar incident occurred in 1962 when the federal government declared a state of emergency in the Western region following the security situation in the region. However, whilst President Obasanjo, in declaring the state of emergency in Plateau and Ekiti, suspended all the functionaries of the state except the judiciary and appointed administrators to administer the states for the six-month emergency rule, President Jonathan did not suspend the functionaries of the state. Thus, Sagay (2008) submits that the imposition of emergency rule is intended to be a cooperative endeavour between the federal and state governments.

These notwithstanding, it can be averred that since the coming into effect of the 1979 and, indeed, the 1999 Constitutions, the balance of power between the federal government and constituent units has been maintained, especially when compared with the provisions of the 1960 and 1963 Constitutions (see Nasir, 2012: 32-33). To these effects, the federal government is participating in countless functions in the concurrent legislative list and the 'residual list'. Plethora of federal agencies can be cited to have engaged in responsibilities that ordinarily should be the exclusive preserve of the states and local governments (see Table 2).

Table 2: Federal Agencies Directly or Indirectly Performing State and Local Government Functions.

S/No.	Name	Responsibility
1.	Federal Ministry of Agriculture and Rural Development	Organise and manage the agriculture sector and facilitate agribusiness for increased food security and employment along commodity value chains for the socio-economic development of the country.
2.	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	Established on the twenty-first of August, 2019, to develop humanitarian policies and ensure strategic disaster mitigation and response

3.	Federal Ministry of Industry, Trade and Investment	Promote trade and investment towards the growth of the domestic economy through industrialization.
4.	Ministry of Mines and Steel Development	To contribute to the diversification of the country's revenue base through identifying solid mineral resources, regulating and guiding the mining and quarrying of solid mineral resources
5.	Ministry of Niger Delta Affairs	Established on the tenth of September, 2008, to promote and coordinate policies for the development, peace, and security of the Niger Delta Region.
6.	Federal Ministry of Youths and Sports Development	Direct the affairs of sports and youth in the country.
7.	Federal Ministry of Women Affairs	Advise the government on gender and children issues and initiate policies that will lead the process of mainstreaming gender equality.
8.	Federal Ministry of Water Resources	Provide sustainable access to safe and sufficient water to meet the socio-economic needs of Nigerians in a way that will enhance public health, food security, and poverty reduction.
9.	Federal Road Safety Corps (FRSC)	Established in February 1988 to eradicate road traffic crashes and create a safe motoring environment
10.	National Commission for People with Disability	Responsible for the education, healthcare, social, economic, and civil rights of people with disabilities
11.	Universal Basic Education	Providing greater access to and ensuring the quality of basic education throughout Nigeria.

Source: Compiled by the author

Note: the list here is not exhaustive of all the federal MDAs requiring adjustments to enhance intergovernmental relations in Nigeria.

The argument here is the imperativeness of reviewing the structure and functions of these MDAs through all means, be it constitutional amendments, Acts of the National Assembly, reforms, etc., such that these responsibilities are not vested or discharged exclusively by the federal government, states, or local governments. To an extent, most of these responsibilities are not only duplicated but also often result in a cul-de-sac in governments' response to the desired needs and services of the citizens. Thus, it is desirable that these agencies are restructured to focus on the regulatory framework to be worked upon by the lower levels of government. Through this, the system of intergovernmental relations will be strengthened as the federal ministry will ensure cooperation and coordination of the various state ministries or agencies in the fulfillment of National policies. However, this is not to downplay the 'doctrine of covering the field' as espoused by the Supreme Court. The doctrine often applies in federal constitutions where legislative powers are shared between the different levels of government. Thus, the doctrine applies to the powers stated in the concurrent legislative list. Therefore, federal agencies and bodies that often fall under this exemption may include the Economic and Financial Crimes Commission, Independent National Electoral Commission, Independent Corrupt Practices Commission, and Corporate Affairs Commission.

State-local relations, both in principle and practice in Nigeria, are the most imbalanced in all ramifications. Ab initio, according to section 7 of the 1999 constitution, local governments are creatures of the state and ensure their existence, functions, structure, and composition. This is not to ignore state agencies that, in partnership with the local governments, strengthen and improve local governments' services and functions. A classic example is the Local Government Service Commission, saddled with the recruitment, placement, and training of local governments' staff to ensure uniformity in local government service. However, not all the states in the Federation established the Commission. Thus, in some states, this responsibility is performed by a Ministry. Therefore, the provisions of section 7 of the 1999 Constitution can be said to have insulated local governments in Nigeria. Despite some states' local government laws recognising the rights of the local governments to engage in intergovernmental relations with others sharing similar peculiar challenges, that is subject to the approval of the Governor.

The most lamentable situation is the relations among the state, especially neighbouring ones, having peculiar challenges and often similar economic and socio-cultural features. In spite of the existence of forums, viz., the Governors forum, both geopolitical forums, party affiliation forums, etc., yet not a single instance can be cited where state governments share peculiar challenges interrelated to confront and see to fruition the relation towards resolving the issue or attaining a significant objective. Whereas the possibilities for states to institute relations amongst themselves in addressing peculiar challenges are endless. For instance, the security challenges bedevilling Northwest states, Northcentral states have been confronted with disparate policies. Unfortunately, the Federal government did not coordinate and cooperate with the states altogether, but separately in confronting the challenges. Similarly, the issue of indigene/settlers has been a bottleneck to ensuing National integration. States have often been accused of discriminating against residents of other states, especially when it comes to employment opportunities, education, and other opportunities availed to 'indigenes' of the particular state.

Fiscal intergovernmental relations

Fiscal relations, particularly revenue allocation, are the most prominent feature of intergovernmental relations in Nigeria. The process of revenue allocation in the country can be traced to the colonial period. However, the trends have transformed in several forms from then on up to 1992, characterised by different sharing systems. However, the military government is responsible for the significant fundamental changes in the country's fiscal relations.

Central to the discourse on intergovernmental fiscal relations is the alignment of responsibilities and fiscal instruments with the proper levels of government. Thus, Oates (1999) opined that fiscal federalism revolves around which functions and instruments are best centralised and best placed in the sphere of decentralised levels of government. It explores, both in normative and positive terms, the roles of the different levels of government and the ways in which they relate to one another through such instruments as intergovernmental grants. These grants are typified in public finance literature as:

In the case of Nigeria, Nasir (2012) observed that the distribution of powers and responsibilities as provided in the Constitution shows an overloaded centre. Thus, the real

obstacle to progress in our federal system is not the separation of powers among the branches of government but the lopsided allocation of powers between the central and lower levels of government. Accordingly, revenue allocation is tied to assigned responsibilities. Hence, intergovernmental fiscal relations are regulated by the CAP 16 LFN 1992 formula, which reviewed the Allocation of Revenue (Federation Account, Etc) Act 1982. The vertical allocation from the 1992 allocation formula is 48.5%, 24%, 20%, and 7.5% to the Federal (FG), State (SGs), Local Governments (LGs), and Special funds, respectively. However, sequel to the Supreme Court judgement, the formula was reviewed via an Executive Order in 2002 and later a Treasury Circular in 2004. Therefore, from then on to date, the formula is 52.68% for the Federal government, 26.72% for the 36 State governments, and 20.60% for the 774 local governments. This notwithstanding, the actual allocation for the Federal government remains 48.50%, while the Federal government keeps the remaining 4.18% as a thrust. The allocation is for Special funds and is used to fund Development of Natural Resources (1.68%); General Ecological problems (1%); Stabilization (0.5%); FCT (1%). The horizontal allocation, which is among the States, is guided by some principles and weights assigned to each principle. The principles are equality of states, population, landmass, and terrain, social development factors (education, health, and water supply), and internally generated revenue. Also, the revenue allocated to the Local Governments is based on the same principles and weights as those for sharing revenue among the States. At the same time, 10% of the States' IGR is shared based on the legislation by each House of Assembly.

From the foregoing, it is apparent that intergovernmental fiscal relations in Nigeria are a phenomenon that appears to be in permanent disorder (Orokpo & Stephen, 2012; Koko, 2017). Also, despite a series of attempts to review the revenue allocation framework in Nigeria, controversies and continuous search for a fair system of fiscal relations between the constituent units have bedevilled the Federation. Ironically, the acrimony seems to be less pertaining to taxing powers compared to the agitation for the allocation of raised revenues.

Research Methodology

The study adopts a qualitative research design, relying on documentary and secondary data analysis. Data were sourced from the Nigerian Constitution, government policy documents, Supreme Court judgments, reports of federal ministries and agencies, academic journals, books, and reports from development partners such as USAID and UBEC. The research approach is analytical and interpretive, focusing on examining patterns of intergovernmental relations, fiscal arrangements, and institutional practices across Nigeria's federal system. Content analysis was employed to systematically analyse documents and identify recurring themes relating to centralisation, coordination, fiscal dependence, and development outcomes. The methodology is appropriate for capturing the structural and institutional dimensions of intergovernmental relations without relying on population-based sampling.

Theoretical Framework

This study is anchored on the theory of cooperative federalism, principally associated with Daniel J. Elazar (1962, 1987) and further developed by Wright (1974, 1988) and Watts (1996). Cooperative federalism emerged as a response to the limitations of classical and dual federalism by emphasizing interdependence, shared responsibilities, and sustained interaction

among constitutionally autonomous levels of government. Rather than strict separation of functions, the theory assumes that effective governance and development are best achieved through institutionalised cooperation, negotiated coordination, and mutual respect among federal, state, and local governments.

Within this theoretical tradition, cooperative federalism presupposes that each level of government possesses sufficient autonomy, fiscal capacity, and institutional competence to engage meaningfully in joint governance. Elazar (1962) conceptualises federal systems as partnerships in which different levels of government share rule while retaining self-rule, while Wright (1974) highlights overlapping and inclusive authority as defining features of intergovernmental relations in cooperative systems. From this view, cooperation is not hierarchical but relational, relying on balance rather than dominance. When properly operationalised, cooperative federalism is expected to enhance policy coordination, improve service delivery, and promote political stability and development, particularly in plural and multi-ethnic societies.

However, this study departs from much of the existing literature by critically interrogating the conditions under which cooperative federalism operates in practice. Whereas previous studies on Nigerian federalism largely employ cooperative federalism as a normative ideal or descriptive model often attributing its failure to constitutional defects or military legacies (Elaigwu, 2012; Suberu, 2001; Sagay, 2008), this study applies the theory as a critical analytical lens to examine how cooperation itself can be distorted. It argues that cooperation does not automatically produce positive outcomes; rather, when intergovernmental relations are characterised by severe power asymmetries, fiscal centralisation, and weak subnational capacity, cooperative arrangements may reinforce domination instead of partnership.

In this context, the Nigerian experience illustrates a form of distorted cooperative federalism in which the federal government dominates policy formulation, fiscal control, security management, and service delivery, while states and local governments operate in conditions of dependency. Although cooperation exists through joint programmes, federal interventions, and shared responsibilities, these arrangements are often structured in ways that marginalise subnational governments and weaken horizontal collaboration among states. Consequently, cooperation becomes a mechanism for centralisation rather than coordination, undermining the foundational assumptions of cooperative federalism.

Through foregrounding intergovernmental relations as a governance process, this study extends cooperative federalism theory beyond constitutional design and fiscal allocation to everyday administrative practices and institutional interactions. Drawing implicitly on Oates' (1999) decentralisation principle, which emphasises aligning responsibilities with the level of government best positioned to deliver public goods efficiently, the study demonstrates that Nigeria's centrally driven cooperative practices often misalign authority, capacity, and accountability. This misalignment results in policy duplication, weak coordination, inefficiency, and uneven development, despite increased federal involvement and expenditure.

Accordingly, the theoretical framework of this study links cooperative federalism, intergovernmental relations, and development outcomes in a mutually reinforcing manner. It posits that political stability and development in Nigeria are contingent not merely on the existence of cooperative structures, but on the

balance of power, fiscal autonomy, and institutional capacity that shape how cooperation functions in practice. Where these conditions are absent, cooperative federalism ceases to serve as a framework for shared governance and instead reproduces dependency, governance failure, and developmental stagnation.

Discussion of Findings

Based on the forgoing review and in relation to the first objectives that sough to examine the structure and practice of intergovernmental relations in Nigeria, with particular focus on federal dominance, fiscal arrangements and the distribution of power among level of government. The paper find out that Nigeria's intergovernmental relations are structurally skewed in favour of the federal government, resulting in a system that departs significantly from the principles of cooperative federalism. While in theory, cooperative federalism presupposes partnership, coordination, and mutual interdependence among autonomous levels of government (Elazar, 1962; Watts, 1996). However, the Nigerian case demonstrates a distorted form of cooperation in which the federal government dominates policy formulation, fiscal control, security management, and service delivery. Constitutional provisions, judicial interpretations, fiscal centralisation, and the proliferation of federal ministries, departments, and agencies performing subnational functions have entrenched this dominance.

Therefore, these are consistent with earlier studies that identify centralisation as a defining feature of Nigerian federalism (Asobie, 1996; Suberu, 2001; Nasir, 2012). However, this study advances the literature by demonstrating that federal dominance is not merely a constitutional or fiscal issue but a systemic intergovernmental governance problem sustained through daily administrative practices, policy duplication, and institutional overreach. Unlike studies that frame centralisation as an outcome of military legacies alone (Reno, 1999; Sagay, 2008), this study shows that centralisation has been normalised and reproduced under civilian rule through cooperative arrangements that paradoxically weaken subnational autonomy.

Furthermore, the findings reveal that weak horizontal relations among states and the subordination of local governments to state authorities further exacerbate intergovernmental imbalance. This contradicts the expectations of cooperative federalism, which emphasises intergovernmental negotiation and joint problem-solving. The absence of effective state–state collaboration, even among states facing similar security, economic, and social challenges, reflects an underutilised dimension of federal governance largely neglected in previous studies.

The second research objective assessed the implications of Nigeria's intergovernmental relations framework for political stability, governance effectiveness, and sustainable development. The findings indicate that Nigeria's persistent insecurity, poor service delivery, and uneven development are closely linked to dysfunctional intergovernmental relations characterised by excessive dependence on the federal government and weak subnational capacity. From a theoretical standpoint, cooperative federalism assumes that development outcomes improve when responsibilities are aligned with the levels of government best positioned to deliver public goods efficiently (Oates, 1999). Contrary to this expectation, the Nigerian experience reveals a misalignment between constitutional responsibilities and actual practice. Federal intervention in education, agriculture, social welfare, infrastructure, and poverty alleviation

often without adequate coordination with states and local governments has resulted in policy duplication, inefficiency, and accountability gaps.

While previous studies acknowledge Nigeria's development challenges (Elaigwu, 2012; Abutudu, 2010), they often attribute these outcomes to resource scarcity or leadership failure. This study takes a different position by demonstrating that development failure persists despite substantial federal involvement and resource mobilisation, suggesting that the core issue lies in the structure and practice of intergovernmental governance rather than resource inadequacy alone. In this sense, the findings align with but extend Jega's (1999) argument on the inability of Nigerian federalism to manage conflict by showing how governance centralisation directly undermines development and stability.

Importantly, the findings also reveal that subnational governments are not entirely passive victims of federal dominance. Weak internally generated revenue efforts, limited administrative capacity, and overreliance on federal allocations contribute to their vulnerability within the intergovernmental system. Similarly, persistent security challenges have legitimised federal intervention, further shrinking subnational space. This nuanced finding differentiates the study from earlier works that portray centralisation solely as federal coercion, by highlighting the mutual reinforcement between federal dominance and subnational dependency.

Conclusion

This study examined intergovernmental relations (IGR) in Nigeria as a critical governance mechanism shaping political stability and development outcomes. Anchored on the theory of cooperative federalism and supported by extensive documentary analysis, the study demonstrates that Nigeria's intergovernmental relations framework is structurally and operationally distorted in favour of the federal government. Rather than fostering partnership, coordination, and mutual autonomy among the tiers of government, intergovernmental relations in Nigeria have evolved into a system characterised by federal preponderance, weak institutional coordination, fiscal centralisation, and subnational dependency. However, the findings reveal that constitutional arrangements, fiscal relations, security imperatives, and the proliferation of federal ministries, departments, and agencies performing subnational functions have entrenched centralisation beyond what is compatible with the principles of federalism. This has weakened the institutional and fiscal capacity of state and local governments, blurred functional responsibilities, and undermined accountability and service delivery. Equally significant is the absence of effective horizontal cooperation among states and the persistent subordination of local governments within the federal structure, which further constrains collective problem-solving and development planning.

Consequently, Nigeria's persistent challenges ranging from insecurity and poor service delivery to uneven development and political instability are not merely products of resource scarcity or leadership deficits, but manifestations of a dysfunctional intergovernmental relations system. The study therefore concludes that Nigeria's development crisis is fundamentally a governance problem rooted in the structure and practice of intergovernmental relations. Without a deliberate rebalancing of power, responsibilities, and resources among the tiers of government, the promise of federalism as a framework for managing diversity, promoting

stability, and achieving sustainable development will remain unrealised.

Implication of the Study

The study has both theoretical and practical implication. Theoretically, it challenging the assumption that cooperative federalism inherently guarantees political stability and development in multi-ethnic federations. Drawing from the Nigerian experience, the study demonstrates that distorted cooperation where one level dominates coordination mechanisms can undermine the very objectives cooperative federalism is meant to achieve. It therefore, reconceptualises Nigeria's development crisis as a problem of intergovernmental governance rather than merely constitutional design or fiscal imbalance. More broadly, the study contributes to federalism literature by showing that the effectiveness of cooperative federalism depends not only on constitutional provisions but also on the balance of power, fiscal autonomy, and institutional capacity across levels of government. In the absence of these conditions, cooperative federalism risks becoming an instrument of centralisation rather than genuine partnership.

Practically, the study highlights the need for policymakers to treat intergovernmental relations as a core governance issue rather than a subsidiary administrative concern. Effective development planning, service delivery, and conflict management in Nigeria depend on functional coordination, clear role differentiation, and balanced power relations among the tiers of government. Failure to address these structural issues will likely perpetuate inefficiency, insecurity, and uneven development despite increased federal spending and intervention.

Recommendations

In light of the findings, the study makes the following recommendations aimed at strengthening intergovernmental relations and enhancing development outcomes in Nigeria:

1. There is an urgent need for constitutional and fiscal amendments to rebalance powers among the federal, state, and local governments. This should include a clearer delineation of responsibilities, a review of the concurrent legislative list, and the protection of subnational autonomy in line with the principles of cooperative federalism. Legal reforms should also limit federal encroachment into areas constitutionally assigned to states and local governments.
2. Institutional mechanisms for vertical and horizontal intergovernmental cooperation should be strengthened to reduce duplication, enhance coordination, and improve service delivery and development outcomes across the federation.

References

Abutudu, M. (2010). Federalism, Political Restructuring and the Lingering National Question. In S. Adejumobi, (Ed.), *Governance and Politics in Post Military Nigeria: Changes and Challenges.* Palgrave McMillan. US.

Asobie, H. A. (1996). Centralizing Trends in Nigerian Federalism. In Elaigwu, J. I. & Akindele, R. A. (1996). *Foundations of Nigerian Federalism: 1960-1995. National Council on Intergovernmental Relations*. Garki, Abuja, Nigeria.

Burke, B. F. (2014). Understanding Intergovernmental Relations, Twenty-five Years Hence. *State and Local Government Review,* Vol. 46 (1). 63-76. Doi: 10. 1177/0160323X13520461.

Egwu, S. (2014). Federalism and the Dilemma of Ethnic Minorities in Nigeria. In V. Egwemi, T. Wuam & C. S. Orngu (Eds.), *Federalism, Politics and Minorities in Nigeria: Essays in Hounour of Professor G. N. Hembe*. Lagos, Nigeria: Bahiti and Dalila.

Elaigwu, J. I. (2012). The Socio-Economic and Political Imperatives for Security and Peace in Northern Nigeria. In B. E. Gwadah (Ed.). Peace and Unity for Development. *Proceedings of the Arewa Conference on Peace and Unity*. Arewa Consultative Forum, Kaduna, Nigeria.

Elazar, D. J. (1965). The Shaping of Intergovernmental Relations in the Twentieth Century. *The Annals of the American Academy of Political and Social Science*, 359, 10-22. Retrieved 18/03/2021, from http://www.jostor.org/stable/1035104

Elazar, D. J. (1987). *Exploring Federalism*, Tuscaloosa: University of Alabama Press.

Follesdal, A. (2003). Federalism. The Stanford Encyclopedia of Philosophy. Retrieved From www.plato.stanford.edu/arcieves.

Hodgetts, J. E. (1974). Intergovernmental Relations in Canada. *The ANNALS of the American Academy of Political and Social Science, Vol. 416 (1). 170-180.* Doi: 10. 1177/000271627441600116.

Ismagilova, R. (2004). Ethnicity and Federalism: The case of Ethiopia. *Istituto Italiano Per I'Africa e I' Oriente (IsIAO)* LIX (2), 179-200.

Jega, A. M. (2017). Towards Restructuring of the Nigerian Federation: Contribution to A Discussion. Unpublished

Koko, N. M. (2017). *Fiscal Federalism and the Politics of Revenue Allocation in Nigeria: 2007-2015* (Master's dissertation). Usmanu Danfodiyo University, Sokoto, Department of Political Sciennce, Sokoto, Nigeria.

Muhammad, H. (2012) Introduction: Nigeria's Turbulent Federation and Perennial Conflict. In H. Muhammad, (Ed.) *Nigeria's Convulsive Federalism: Perspectives on Flash Points of Conflict in Northern Nigeria*. Ibadan, Cypress Concepts and Solutions Ltd.

Nasir, J. (2012). The Distribution of Powers and Responsibilities in the Federal Republic of Nigeria. *African Journal of Federal Studies*. 2 (1). 25-56.

Oates, W. E. (1999). An Essay on Fiscal Federalism. *Journal of Economic Literature, Vol. 37 (3). 1120-1149.*

Ogban-Iyam, O. (2000). Vertical and Horizontal Devolution of Power in a Federal State: The Nigerian Experience. In Babawale, T. & Olasupo, B. (2000). *Devolution of Power in Federal State*. Fiedrich Ebert Foundation, Lagos.

Orokpo, O. F. E. and Stephen, M. R. (2012). Revenue Allocation Commission and the Contradiction in Nigeria's Federal System: A Revisitation. *Journal of Social Science and Policy Review,* Vol. 4.

Riker, W. (1964). *Federalism: Origin, Operation, Significance.* Boston: Little, Brown and Company.

Rosenbloom, D. H., Kravchuk, R. S. and Clerkin, R. M. (2009). *Public Administration: Understanding Management, Politics, and*

Law in the Public Sector. McGraw-Hill International Edition, 7th Edition. Singapore.

Sagay, I. E. (2008). Nigeria: The Unfinished Federalism Project. Eight Justice Idigbe Memorial Lecture delivered at Akin Deko Auditorium, University of Benin, Benin City, Nigeria.

Smith, B. (1981). Federal-State Relations in Nigeria. *African Affairs.* 80 (320) 355-378. http://www.jstor.org/stable/721662

Schmitt, N. (1997) *History of Constitutional Making: European and Australian Experience*. Friedrich Ebert Foundation. Lagos.

Tamuno, T. N. (1998). Nigerian Federalism in Historical Perspective. In Amuwo, K., Agbaje, A., Suberu, R. & Herault, G. (eds.). *Federalism and Political Restructuring in Nigeria*. Spectrum Books, Ibadan.

Tornquist, O. (1999). *Politics and Development: A Critical Introduction*. SAGE Publications, London.

UBEC (2020). Unaccessed Maching Grant From 2005-2019. Retrieved from https://ubecstatic.s3.amazonaws.com/media/grant/UPDATE_OF_MATCHING_GRANT TO_STATES_AS_AT-22ND-JULY-2019-UNACCESSED

USAID (2018). Enhancing Civic Society Capacity for Improved Primary Education in Nigeria. Retrieved from https://pdf.usaid.gov/pdf_docs/PA00TDPB.pdf

Walker, S. B. (1995). The Re-Birth of Federalism: Slouching Toward Washington

Wheare, K. C. (1963), *Federal Government* 4th ed.. Oxford University Press. New York.

Wright, D. S. (1974). Intergovernmental Relations: An Analytical Overview. *The ANNALS of the American Academy of Political and Social Science, Vol. 416 (1). 1-16.* Doi: 10.1177/000271627441600102