NIGERIAN FEDERALISM: ISSUES, CHALLENGES AND PROSPECTS

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Abstract
In the context of federalism, the central government and the federating units, interacts on the basis of federal, State and Local Government. This relationship provides political stability, economic growth and development; such interactions have not produced the expected development. This paper therefore, examines the factors that characterized these limitations in Nigeria, using secondary method of data collection. The study revealed amongst others; the inadequate cohesion, rivalry or in adequate application of the federal principles of federation and the unresolved problems of the minority. Thus, showing how they are responsible for the inadequate productivity in Nigeria’s federalism. Against this background, the following recommendations were made:

Keywords: Political Stability, Power Sharing and Colonialism.

Introduction
Nigeria is a country of extraordinary diversity and as such, one of extraordinary complexities. These complexities are a reflection of the avalanche of ethno-cultural and religious groups cohabiting the territory and the intricacies of interaction among them. Indeed, Nigeria adventure into pluralism of religious and ethnic diversities owes its origin to colonial conquest which permitted the entire continent of Africa beginning from the early 19th century. In the case of Nigeria, the amalgamation of the Northern and southern protectorate made Nigeria a multi-ethnic and multi lingual country. Perhaps cognizance at the existence of latest threats to the future political stability of the emergent nation-state, the founding fathers were desirous of a system of government that would neutralize the political threats and accommodate the divergent interest of the various ethno-cultural groups. This desire eventually found expression in the federal system of government as a diversity management technique. But it must be stated here that, with the advent of the 1979 and 1999 constitution, there has been a profound change in the practice of federalism
in the country in the sense that the system has been practice in an awkward manner and this has
called for question whether Nigeria is truly operating a true federal system. This question has
further accentuated by recent damming report of the national intelligence council of the united
state government which forecasted that by the year 2020, Nigeria might cease to exist as a nation
state.

Generally, federalism connotes the existences of two levels of government, each constitutionally
or jurisdictionally empowered to make decision independent of each other within the legislature
sphere assigned to it. The classic definition of a federal government, as provided by sir Kenneth
Wheare, is a system of government in which sovereignty is divided between the central and state
government. Wheare then add that in this form of government, central and regional governments
are co-ordinate in the sense that neither level of government is subordinate to the other in legal
authority. He then concluded that in this system of government, each level of government should
be limited to its own sphere and, within that sphere, should be independent of the other. This
system of government can therefore be contrasted with a unitary system in which the component
units are legally subordinate to the central government (Wheare, 1967). This form of government
is more suitable for societies with complexity of diversities viz, ethnic, linguistic, cultural, racial,
religious and so on, as well as other cleavages which are territorially defined. However, the nature
of diversities helps in a nations decision to adopt the aggregative or disaggregative type of
federalism. Nigeria therefore falls into the latter because of the wide diversities. Under this type,
there exist a balkanization of formerly unitary state near disintegration and its diversities which
progress to a state. Thus, from 1914 to 1946, 1963, 1967, 1976, 1987 and 1993 the Nigerian
federation experienced a great deal of splits. The demand for state creation increased during the
second republic (1979 – 1983) due to lack of proper attention to all sections of such communities
and such inequality could only be corrected if states are further divided (Ajagun, 2004).

In 1976 when the late General Murtala Mohammed was creating additional seven states, he
stipulated that the demand for state had been on the increase because of poor leadership. Such poor
leadership results from deficiency in satisfying all sections of the community (Muhammed, 1975).
A disaggregative federation is therefore a reconciliation mid-point between the polar perils of
imperium and anarchy.

On the 15th January, 1966 military coup marked the country of the military into the body polity of
this nation. The dust raised by that coup had not hardly settled when the General Aguiyi Ironsi,
intending to bring the various diverse groups in the country under one authority, imposed the
unitary system of government on the country. But he was latter discover that Nigeria was too
diverse culturally, ethnically and geographically to be administered from one centre. This is
because the unitary political system in a plural society can only function in an atmosphere of racial
exclusion, coercion and inequality. General Ironsi’s government was however short-lived and he
was replaced by another military officer.

Federalism is a system meant to integrate people in a society who are diverse ethnically, cultural,
geographically and even religiously. It therefore becomes imperative that once a government is in
place, it must endeavour to adequately and equitably distribute powers, functions and resources
among these diverse groups. But in Nigeria, there are instances where governments have openly
violated this principles of federalism. Suffice it to say that in theory, Nigeria can be said to be
operating the federal system of government, whereas in actual practice, the country is tending towards unitary system. Therefore, the problem with federalism in Nigeria is the mix-application or non-application of this clause especially as it has to do with power distribution (Awa, 1976). Federalism is the bedrock of democratic edifice for a country of Nigeria’s size and bewildering diversities. Like India, also a federal state which has been rightly described as a land of “million mutinies” (Roy, 2002), also by the intensely conflictual nature of third world politics, (Suberu, 1990). Having explored the polemics in the literature, vis-à-vis the suitability of federalism as an integrative device, we now proceed to examine the travails of federalism in Nigeria.

Methodology
The methodology used here is qualitative method i.e the data or materials used in this paper are derived from scholarly journal, internet, text books, conference and seminal papers

Conceptual Explanation
It has been discussed and agreed at many fora that the discussion of contemporary federalism seems to have started with Kenneth C. Wheare who saw federalism as a constitutional arrangement which divides the lawmaking powers and functions between two levels of government in such a way that each within its respective spheres of jurisdiction and competence, is independent and coordinate (Wheare, 1953). Federalism is derived from the Latin word “foedus” meaning covenant. It is a political concept in which a group of members are bound together by covenant with a governing representative head. The term is also used to describe a system of the government in which sovereignty is constitutionally divided between a central governing authority and constitutional political units (like states or provinces). The classic definition of a federal government, as provided by Sir Kenneth Wheare, is a system of government in which sovereignty is divided between the central and state governments. Wheare then went on to add that in this form of government, central and regional governments are co-ordinate in the sense that neither level of government is subordinate to the other in legal authority. He then concluded that in this system of government, each level of government should be limited to its own sphere and, within that sphere, should be independent of the other. This system of government can therefore be contrasted with a unitary system in which the component units are legally subordinate to the central government (Wheare, 1967).

According to Wheare, the modern idea of what federal government is has been determined by the United States of America, which he has picked as a model. He has so much been captured with the United States “federalism which has led him to describe some constitutions as being quasi-federal because such constitutions do not provide the non-subordination of one unit of government to the central government.

A federal system of government often arises from the desire of the people to form a union without necessarily losing their identities. Federalism would, therefore, seem to provide an attractive system of government especially in the context of ethnic pluralism found in many African states. Federalism is generally accepted by many as necessary for managing the country’s ethnic diversity as reflected in the adage “unity in diversity”. Federalism in principle implies the construction of a system where consensus is reached between current demands of the union and the territorial diversity within an emerging society, by the creation of a single political system within which central and provincial governments are assigned coordinated authority in a manner defining both the legal or political limits of equality or subordinate functions (Agbu, 2004). Babalawe (1998)
explained federalism thus: a federal state is one in which there is an: Explicit and constitutional
demarcation of powers and functions among national and sub-national units. moreover, the powers
and responsibilities are distributed in such a manner as to protect the existence of authority of both
levels of polity each of which is independent within its own sphere… federalism refers to the
doctrine which advocates and promotes the form of organization of a state in which power is
dispersed or decentralized by contract as a means of safeguarding local identities and individual
liberties.

From an operational perspective, Ojo (2002) points out that federalism is reputed to be an effective
political-cum-constitutional design for managing complex governmental problems usually
associated with ethnic and cultural diversity. Generally, federalism connotes the existences of two
levels of government, each conconstitutionally or jurisdictionally empowered to make decision
independent of each other within the legislature sphere assigned to it. In his own submission,
Mazrui (1971) claims that federalism is an institutionalization of compromise relationship. It is
not only democratic, complete with the institutionalization of most essential ingredients; it is also
creative and flexible enough to incorporate several accommodation formulas. Federalism is a
system in which the power to govern is shared between national state government, creating what
is often called a federation (Akindele and Olaopa, 2002).

From the foregoing therefore, it is then understood that federalism must combine both structure
and process. Indeed, only where the process of governance as well as the political culture reflects
federal principles is the structure meaningful. There is the freedom of people in each basic
component of the federal polity to determine how they are governed. In a federal system, it is
imperative that the constituent states/regions have considerable coverage in organizing the forms
of government and procedures of governance. The constituent governments have come to rely on
financial support from the central government, thus negating the principle of financial
independence of the state governments as identified by Wheare.

The Evolution of Nigerian Federalism
Nigeria is, one of the most ethnically diverse countries in the world with well over 250 ethnic-
linguistic groups, some of which are bigger than many independent states of contemporary Africa
(Ojo, 2009). The Nigerian federalism is a creation of the British. Before the arrival of British
colonialists, the area now known as Nigeria was inhabited by people who belonged to different
empires, Kingdoms and societies, which were traditionally administered. The relationship between
these various entities was characterized by much conflict and little cooperation. Furthermore, such
vices as cannibalism, ritual murder and the killing of twins were rampant among some of the
people (Adigwe, 1974).

The arrival of the British and other European explorers, merchants and religious missionaries
tempered and eventually reduced these vices to the barest minimum. After a series of efforts at
pacification and conquest, effective British occupation of the area took place from the Royal Niger
Company, whose charter was revoked in that year. Consequent upon this, three separate territories
emerged. These are Lagos, the protectorate of Southern Nigeria and the protectorate of Northern
Nigeria (Wikipedia, 2010). The choice of federalism as the preferred system of government for
Nigeria was not accidental. The eventual transformation of Nigeria into a federal state started in
1954 as a result of the 1953 Lyttleton constitutional conference.
In a federal structure, adequate autonomy is given to each level of government to enable it perform its responsibility without frustration. As a device for the containment of intra societal pluralism, federalism offers good prospect for achieving political stability of especially heterogeneous societies. In describing the popularity of the federal idea in the post 1945 period, Watts (200) aptly captured the compromises that greeted the adaption of the federal system in many countries. In this, Nigeria is not an exception. According to Watts (2000),

... the creators of the new states approaching independence found themselves faced with simultaneous conflicting demands for territorial integration and balkanization. They had to reconcile the need, on the one hand, to retain authority for relatively large economic and political units... with the desire, on the other hand, to retain authority of the smaller political units with traditional allegiances representing racial, linguistic, ethnic and religious communities. In such situations, where the forces for integration and separation were at odds with each other, political leaders of nationalist independence movements and colonial administrators alike found in the “federal solution” a popular formula, providing a common ground for centralizers and provincials. Given this background, it could be reasoned that Nigeria’s adoption of the federal system was not as a strategy to manage problems of pre-independence period but more importantly as an enduring strategy that would help detonate a major source of threat to the future political stability of an independent Nigeria.

In Nigeria, adoption of this governmental arrangement dated to 1954 when it emerge a federation of three regions defined by the three major ethnic groups. However, in theory, Nigeria is said to be practicing federalism since 1954. In fact, evidence on ground points to the opposite direction. That is, the government is tending progressively toward a unitary state. This is especially so in the area of sharing of functions and resources available in the country between the central government and the component units on the one hand and between the government and citizens on the other (Ajagun, 2006). Like all federal system, Nigeria’s federalism since its adoption in 1954 has been operating in both fiscal and political context. The fiscal context consist of the mode of the expropriations and distribution of resources while the political context relates to putting in place appropriate structures that would facilitate the self realization of component units. One basic fact is that the operation of federalism in both contexts must be designed in such a way as to avoid marked inequality among the component units in power and resource matrix. Indeed, it has been noted that financial subordination of units or marked inequality between them in terms of wealth, population and land mass constitute potent destabilizing factors in federations and may make an end of federalism (Wheare, 1963; Awa, 1976). In the fiscal context, there is no doubt that profound conflict exist among the component units of the Nigerian federation. At inception of the system, there was a large devolution of powers to the regions. Equally, each region enjoys considerable autonomy over its internal affairs in addition to having a regional police force and civil service. In terms of resource distribution, the principle of derivation occupied a significant place in the distribution formula.

This followed recommendations of the Louis Chick commission of 1953 which was set up to ‘assess the effect, on the public expenditure of Nigeria as a whole, of the reallocation of functions
between the centre and the regions’ (Elaigwu, 2005). Thus, derivation remained a major emphasis in federal revenue allocation between 1954 and 1966 when the military took over headship of the country, albeit some other commissions were set up whose recommendations led to some minor modifications in the revenue sharing arrangement.

The pre-military federal system that Nigeria operated in the period now known as the first republic was fundamentally different from the post-military federal structure. In the former, the three and later four regions, were fully autonomous federating units. Each region, with a premier as head of government, operated its own laws and constitution. Each of them had native authority police while the federal government maintained the Nigeria police. Each region was allowed to have its representatives in some foreign countries. They were designated agents, not ambassadors although they functioned practically in that capacity. Each region also had the symbol of its own authority. None of them was totally or near totally dependent on the centre for its fiscal and other needs. Each region was strong enough and rich enough to take care of itself.

The main criticism of this arrangement was that the regions were too powerful and the centre was too weak for a meaningful federal system and national unity. The regions, given the degree of their autonomy, tended to treat the federal government with disdain. The federal government could not impose its will on the federating units. it was generally felt that if this continued, things would eventually fall apart (Ebegbulem, 2011).

The 1960 and 1963 constitutions devolved tremendous powers to the regions, which unto themselves, became fulcrums of political power. Regionalism was nurtured or realized to the extent that the equilibrium between centrifugal and centripetal political forces, which true federalism addresses, became much more academic than real. This continues today, with the advent of the military in 1966, federalism suffered in Nigeria. The independence of the regions was compromised as a hierarchical command structure emerged. A very powerful central government came into being and the states which succeeded the regions became mere appendages to the central government. Interestingly, the military arrived the scene when oil was gaining prominence over cocoa, groundnut and palm oil. Even more interesting was the fact that the oil deposits were found in states controlled by minority ethnic groups with very little say in the administration of the nation. It is therefore beyond coincidence that the principle of derivation was cancelled, and the rights and control of the natural endowments of the Niger Delta were transferred to the federal government. Were Nigeria to uphold the principles of true federalism, the present call for resource control would be non-existent. This is because true federalism guarantees resource control. True federalism protects the fundamental rights of both the individual and the federating states. It affords states the benefit of deploying their resources for their own development. Davidson (1992) notes that Nigeria is currently operating a defective and fallible federalism because the Nigeria federal system has consistently undermined one of the most cardinal philosophical principles of federalism. He says the relative autonomy, independence and self-determination of these units must be appreciated and guaranteed in clear terms.

It should be noted that all things being equal, federalism offers an ideal model of government for a plural society. Nigeria, with at least 374 ethnic groups certainly qualifies for federalism should we find the political will to embrace the philosophy. Nonetheless, some argue that federalism was an imposition by the British government and perhaps not without some sinister motives – a hidden
agenda to plant discord and disunity after independence so as to succeed in its policy of “Divide and Rule”.

The Problems

The federal structure of Nigeria is believed to be “a bad marriage that all dislike but dare not leave, and that there are possibilities that could disrupt the precarious equilibrium in Abuja” (Ogbe, et al, 2011:196). The dominant conceptual and legal foundation for Nigerian internal political geography is federalism. A federal arrangement was expected to be instrumental for forgoing national unity out of the plural society and at the same time in preserving the separate social identities cherished by its component parts. Adoption of federalism notwithstanding Nigeria’s political system has continued to operate with minimum cohesion (Ola, 1995). Rivalry fundamentally instigated by ethnic mutual suspicion increasingly weakens the fabrics of Nigerian sovereignty. This has culminated in turbulent June 12 political crisis which has completely made Nigerian sovereignty frail and fragile (Ojo, 1989).

Fifty five years after independence, Nigeria still battles with one of the major fall-out of federalism, the politics of trying to appease all sections of the polity. This has become necessary because success to national positions and resources are limited at the individual level. This is a result of the multi-ethnic nature of the society. According to Ola, different governments that have governed this country have at one point or the other derived various methods to cope with this ever present problem of power distribution in both the political and economic spheres. Therefore, there have been accusations and counter accusations from all sections of the polity, as to how powers are being distributed or how they ought to be distributed (Ola, 1995).

Federalism is a system meant to integrate people in a society who are diverse ethnically, culturally, geographically and even religiously. It therefore becomes imperative that once a government is in place, it must endeavour to adequately and equitably distribute powers, functions and resources among these diverse groups. But in Nigeria, there are instances where government has openly violated these principles of federalism. Suffice it to say that in theory, Nigeria can be said to be operating the federal system of government, whereas in actual practice, the country is tending towards a unitary system. Therefore, the problem with federalism in Nigeria is the mix-application or non-application of this clause especially as it has to do with power distribution (Awa, 1977). Power distribution is a volatile issue which if not properly handle could lead to various forms of crises which are bound to crop up. Nigeria has not been forth right applying this principle to the letter and the result of this has been the heightening of ethnic tension, mutual mistrust among ethnic groups, minority problem e.g Militancy in the Niger Delta’s region and insurgency at the north east region of the country, clamour for an answer to the National question et-cetera.

Ethnic tension in Nigeria is the resultant effect of improper distribution of function and resources. This is because the people who now feel out in the scheme of things see it as a necessity to rely with their ethnic groups which will provide them a good ground for competing with others for resources and against domination by the dominant ethnic groups. This can escalate further and become the order of the day as it is believed that an alignment with one’s ethnic group enables an easy access to resources (Uhumwuangbo and Epelle, 2007).
There is also mutual suspicious and mistrust among the different sections of the nation. There is manifested in the fierce manner that positions in the country are contested for, and in the way elections are fought out among groups as no section wants to shift grounds due to this suspicion. The June 12, 1993 issue is still very fresh in all our minds (Ajagun, 2004:6) minority problems have continued to plague this nation from independence till date. This is a result of the perceived domination of one section of the country over another. between 1960 and 1964, political disaffection among the Tiv people in the middle belt area resulted in bloody disturbances and in early 1966, the opportunity for some little secessionist bid by the Igbo of the eastern Region in 1967 was as a result of this perceived imbalance in the allocation of political power and resources. Also, secessionist bid was organized by the leadership of Isaac Adakaboro for the creation of Delta People’s Republic (Ajagun, 2004:6).

**Future Hopes of Federalism in Nigeria**

Despite all the highlighted problems facing Nigerian federalism, the country is still often regarded as a pioneer and an exemplar in Africa in the use of power-sharing mechanisms and practices to promote inter-ethnic inclusiveness, or discourage sectional imbalance and bias, in decision making processes (Seberu, 1996). From these weaknesses of the Nigerian federal system, a new social compact needs to be negotiated between the state and civil society. In content, form and process this must be an inclusive national dialogue. The new social compact should bring together key Nigerian actors and the international community in a synergy for democratic consolidation in Nigeria. Unlike previous facts, which were intra-elite, the claim it as their own, this project would produce, in Nigerians, the spirit of consensus and commitment present in the Americans in 1787 when their union was forged.

Federalism as a political philosophy aims to create harmony from intrinsic or inherent political, social and economic asymmetry vis-a-vis ethnic heterogeneity. To have a situation of masters and servants, or a situation of graduated citizenship is a negation of true federalism. In restructuring Nigerian federalism, thought must be given to the idea of basing it on ethnic nationalities. As a framework for a renewed federalism in Nigeria, we propose the construction of homogenous federating units (states) for the top 10 most populous ethnic nationalist that have continuous territories and a maximum of 15 multi-ethnic federating units (states) for the other ethnic groups. Thus, there will be homogenous ethnic-based states for the Hausa, Igbo, Ijaw, Kanuri, and Yoruba, etc, while the others will constitute a maximum of 15 multi-ethnic states (federating units), ethnic nationality in a heterogeneous state will constitute an autonomous region with due constitutional jurisdictions. An ethnic nationality in a heterogeneous state will constitute an autonomous region with due constitutional jurisdictions.

An ethnic group with multiple kingdoms in a heterogeneous state with fuse into one kingdom to constitute an autonomous region in the given heterogenous state. An autonomous region shall have concurrent jurisdiction with the heterogeneous state over natural resources over natural resources (minerals, oil, gas, etc) found in its territory, but shall exercise exclusive jurisdiction, over primary education, culture, language, and traditional institutions. Depending on its capability, and autonomous region may also establish its own autonomous regional police force. If an autonomous region cannot have its police force, it could contract the state police for its policing duties. A charter of Right and freedoms protecting minority right will anchor this renewed federalism (Uhumuangho and Ekpu, 2011).
In addition, all traces of unitary system of government should be removed from Nigerian’s form of federalism and allow the states the degree of freedom and autonomy consistent with federalism. By virtue of its inherent value, or reconciling opposing tendencies, the federal system hold better prospect in helping to stem a major source of political instability. This value was not lost on Nigeria’s founding fathers when they tarried along with the British colonizers to establish a federal framework. Nigeria’s federal structure since inception has also witnesses several fiscal and structural reformation in line with new realities as they emerge. Although this is not without some deficits but like in all political organizations, there is no perfect policy. But while Nigeria’s federal structure may not have succeed in solving all its political ills, it is nonetheless, what has kept the country together. Moreover, even non federal systems are faced with similar problems bothering threat to its very existence. Therefore, inability to have prefect stability in the political system, in spite of years of practicing federalism, should not be taken as bankruptcy of the system.

It must be said in clear terms that if Nigeria is desireous to practicing a true federalism that we all know, it is expedient that it begins to willingly and genuinely redefine the constitutional framework under which it currently operates. A system where the central government compels federating units to accept what is thrown at them is obviously and aberration to generally accepted characteristics and principles of federalism. It is even worse where units are forced by the central government to surrender some of its powers and areas of competencies without due regard to appropriate consultations, deliberations and agreements. It is sad that such deliberation and negotiation are not part of the Nigeria’s constitutional history. Until we eschew such bitterness which unfortunately is rearing its ugly head in Nigeria and face the realities of our situations, it may be extremely difficult to wriggle out of our current pathetic and sorrow state for a federation to be able to resist failure, the leaders, and their followers, must “feel federal”. They must be moved to think of themselves as a people with one common self-interest, capable, where necessary of overriding most other considerations of small group interest. It is not enough that units of a federation have the same idea of ‘the good” but that “the good” for any one must be consciously subordinated to or compatible with ‘the good for all’. This, then, is tantamount to an ideological commitment to the success of federalism (Eke and Eberiye, 2010). With such spirit, federalism will not only be seen as a means to gain independence or financial stability, as is the case with Nigeria, but as an end in itself.

**Conclusion and Recommendations**

Nigeria’s federal system is plagued by various contradictions. A federal system that claims to be secular is presently enmeshed in religious upheavals because of the adoption of Sharia in some northern parts of the country (Ilesanmi, 2001). Yet, managing a federal system, particularly one transfixed on a multiethic society like Nigeria, call for the precision and dexterity of a chemist rather than the randomness and crudity of an alchemist” (Otubanjo, 1986). The essence of true federalism is to allow each state or region in a federalist debate in Nigeria centres essentially on the need to understand that basis of the contract of true federalism and resource control. This debate is longstanding, passionate and inconclusive. Despite the contrived arrangement as articulated by the ruling class, the systematic dysfunction has resulted in a series of violent, dramatic and traumatic inter-ethnic regional confrontation, ventilating the essence of the debate (Ihejiamuazu, 2001).
It is true that the issue which are enumerated above constitute the travails of Nigerian federalism, which are highly inflammable and bear centrifugal tendencies, it is also the fervent hope and sincere belief of this paper that in order to preserve the federal unity, promote cohesive existence in all ramifications, promote peace, tranquility and security, all stakeholders in the system must thread softly, be objective, rational, altruistic, magnanimous and demonstrate the spirit of give and take (Idada, 2004). This, in a nutshell, is the kernel of this paper. To devise an alternative to the present system of sharing power so that the country can be at peace with itself, avert crisis associated with unequal distribution of power and resources and still remain as a federal Republic, Upholding the cardinal principles of federalism.

This paper submits that, in spite of structural deficits and some other problems, federalism still hold better prospect for political in Nigeria if the factors that accentuate instability can be attenuated. It is therefore suggested that attention and more efforts should be directed to have a national political leadership that would be able to inspire citizens to think and act federal. This necessarily involves moderations, sincerity and compromise on the part of political actors in the process of competition. Second, political education and enlightenment of the citizens and, the need to propagate the positive virtues of federalism are essential. This would help erase negative thoughts and skepticism about the system.

We have clearly seen that the future of this country lies in only one direction – true federalism, together with fiscal federalism and resource control by the owners of the resources. In making specific recommendations for structural changes which will create an atmosphere of enduring peace, harmony, and progress, there should be a clear division of power between the federal government and the state government. The federal government should exercise exclusive power in certain basic matters of general relevance and importance, leaving the bulk of the subject matter to the state, with a few in the concurrent list. A federal governments should exercise powers exclusively only in the following areas: National Defence, Foreign Relations, currency, Exchange Control, Telecommunications, Immigration, Customs and Excise, Copyright, Patents and Design, Citizenship and Naturalisation, Shipping in external waters. And other matters currently in the legislature list (federal) should be in the concurrent list (federal and state). The states and the federal government should exercise their powers in these matters in a manner that does not interfere with the jurisdiction of other authorities. In the following areas standards and guidelines and perhaps make grants towards some of these subject matters. Agricultural and Fisheries, Education, Health, Labour, Housing, Local Government, Forestry, Town and country Planning, Lands, State Judiciary, Vetinary Service. Similarly, the local government must be given autonomy in their own jurisdiction and state governments should hands off from the control of local affairs.

As already noted, the state have to be given the economic power to carry out their increased political, social and economic responsibilities. A system of revenue allocation to meet this may be summarized as follows.

1. **Minerals – oil and Solid:** 50% of the proceeds should be paid to the state from which it is produced. Such state territory include 200 miles continental shelf
2. **Customs and Excise:** 50% should go to the state to which the goods are going or in the case of excise duty, the state in which the goods are produced.
3. **Value Added Tax:** Only states should collect value added tax. The federal government should have no such power. State should retain their VAT for their own us. The VAT is a
tax on the customer of goods and services within the territory. Thus all taxes made
government may only collect VAT in the federal capital territory. Thus all taxes made from
purchases of petroleum product from a state should be remitted to the state. At the moment,
VAT is collected and administered by the federal government which keep a percentage to
itself and then distribute the balance in an arbitrary manner, under which state from which
little or nothing has been collected, get the bulk of the funds.

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