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Fiscal Federalism and the Challenges of Sustainable Development in Nigeria

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Abstract

Fiscal imbalance is undoubtedly a prevalent characteristic of all federations; nevertheless, this tendency is exacerbated in federations with significant disparities in natural resources, such as Nigeria. A series of measures have been implemented to address the crisis of fiscal imbalance, including a revenue allocation system that integrates several principles for distributing natural resource proceeds among the federating units, which has not resulted in sustainable development. With heavy reliance on secondary data supported by analytical approach, the paper x-rayed the effects of fiscal policies on sustainable development in Nigeria's Fourth Republic. In addition, the paper identified the challenges plaguing sustainable development since the commencement of the fourth republic which include: issue of subsidy regime and removal, dollar dominated economy, inefficient management of local government, and oil theft. Nigeria cannot be said to have thrived positively in the area of sustainable development. It is therefore suggested that for fiscal policy to achieve the aim of sustainable development, there is need for component units to imbibe and inculcate efficient management of resources, increase its productive capacity, enhance organizational capacity and effective leadership of local government and take more responsibility on security.

Keywords: Fiscal federalism, sustainable development, revenue allocation

1. Introduction

Federalism as a system of government has been widely accepted as a form of political organization by many nations across the world given the fact that it preserves the polity of federating units and shared power of government between the central and component units on exclusive, concurrent and residual bases (Anderson, 2010). Concurrent functions are powers and functions jointly exercised by both the federal, state/regional government but in the case of conflict in discharging these duties, the power of the federal government will prevail over the state/regional government. The word federation comes from the Latin word *foedus* meaning a treaty or

agreement, hence *foedoratio*, meaning a union of states based upon a treaty or agreement. This is the way United States of America, Canada and several other federal countries, came into being (Rosk et al, 2008). Federalism gives first-order civil divisions much autonomy while the federal government runs areas that are inherently national.

Small sovereign states that are close to one another and desire for a union based on mutual benefits to be derived from one another often take advantage of their proximity to adopt federal system of government, more so, when marked inequality is absence and there are human and material resources to cope with duplication of offices, a federal system is achievable. A country that is big and has large population obviously cannot be effectively controlled from the centre and a sovereign nation will prefer to preserve its political institution and national identity even when it becomes inevitable to enter into a union with other nations, this explain how Nigeria and nations came into being (Offiong, 2012). it became necessary for Nigeria to adopt federal system because the nation is one of the most ethnically diverse countries in all the region and climes of the world with well over 400 ethnic groups, some of which are bigger than many sovereign states in contemporary Africa (Subaru, 1998 and Kirk-Green, 1969). Nigeria federalism is quite different in that it became a federation after having been a single country with one government. Nigeria became a federation in 1954 following the 1953 political impasse and bottleneck which was not unconnected with the fact the nation was made up of many ethnic groups and various cultural identities and there was fear of one group being dominated by other as well as the need to protect minority interests and other groups in a political system. The nations settled for federalism as a result of resolutions in the 1953 London constitutional conference and the recommendations of 1954 Lagos constitutional conference (Ojo, 2005).

The wisdom of Nigeria founding father for adopting a federal system of government was that it would bring government nearer to the people at grass root and prevent a sovereign Nigeria from being threatened by big nations. Given their common historical experience under colonial policy, federal system of government was adopted to effectively resist external aggressions and attacks (Ijaiye, 1999). However, issue of fiscal federalism has been a divisive mechanism that threatens the nation than any form of external aggression. It is therefore imperative to identify appropriate policy that would guarantee an atmosphere where the federating units could manage and control of their resources so as to enable them to develop at its own pace.

Revenue is centre to the life of a federation and it often has debate over whom and what to tax? How to spend and whether to run surplus or deficits? Each level of government has its own powers, responsibilities and perspectives which makes the debate to be perennial. Its outcome evolves with different parties in power, shift in regional or component wealth and change in prevailing wisdom. Fiscal arrangement in Nigeria, like many other federations, has often stumped constitutional and political arrangement in the sense that power has gone where the money is. This paper seeks to contribute to fiscal issues which are at the heart of political development in Nigeria federation in order to provide politicians, officials, citizens and students with concise overview of fiscal federalism in Nigeria.

2. Conceptual Clarification

Fiscal federalism refers to government strategic fiscal arrangements between the political institution at the centre and the component units in order to achieve sustainable growth. Herber

(1979) views fiscal federalism as the division of fiscal powers between sovereign levels of government in a federation. It explains how government spending and taxation is used to influence economy by different levels of government, each with different expenditure responsibilities and taxing powers (Okigbo, 1969). Fiscal federalism refers to a framework for allocating responsibilities to different levels of government and the necessary power of taxation and spending for carrying out these functions. In the view of Sharma (1995), fiscal federalism constitutes a set of guiding principle that assists in the design of financial relations between the national and the sub- national levels of government. Thus, fiscal federalism is the system of revenue generation, allocation and redistribution of among the federating units in a federal system which gives room for regional fiscal autonomy.

The concept of development is perhaps one of the most topical issues in the twenty first century as every nation strives toward improving and sustaining their standard of living. it is used to explain the ability of a country to improve the social welfare of the people by providing social amenities like quality education, portable water, transportation, infrastructure and medical care Ayres, (1995). Thus, development in this context responds to modernization theory in which civilization and improvement of existing structure leads to better standard of living of the people. This approach to development is based on the assumption that provision of social amenities allows citizens to actualize their dreams and aspirations., hence emphasis is put on capital accumulation, free trade policies, open market, individual decision making and economic growth measure with annual increase of five to seven percent in Gross National Product (Todaro, 2000) even when such increase does not lead to improvement in the standard of living of citizens.

The emergence of underdevelopment theory has however thrown up new light on the notion of development as zero sum game. The theory posited that what a nation gain in development is lost by other nations (Agagu, 2008). In other word, the process of development of a nation or a state can lead to underdevelopment of other nations. The resultant effect of this theory is a paradigm shift in the concept of development with emphasis on reduction or eradication of poverty, inequality and unemployment within the context of economic growth. Walter Rodney asserted that development means a capacity for self- sustaining growth. On the other hand, national development according to Woodhall (1985) is defined as the improvement of a country's productive capacity through changes in social attitudes, values and behavior and finally changes towards social and political equality and eradication of poverty. National development could be achieve through development planning which could be described as the country's collection of strategies mapped out by the government.

In an attempts to have a comprehensive measure and definition of development, the United Nations "suffering index" which is a composite index showing the "quality of life" in the various countries has identified some of the social and economic indicators of development used in literature which include; ten economic, five social and five demographic variables: the economic factors include: (a) per capital GNP (b) per capita growth rate (c) total export (F.O.B) (d) total imports (C.I.F) (e) net bilateral ODA from development assistance committee (f) internal reserves (g) income distribution (h) average hours worked per week (i) percentage of workers in non-agricultural occupation; and (j) percentage of GNP from agriculture. The social indicators include: (a) literacy rate (in percentage) (b) per capital energy consumption (c) protein consumption per capital (calorie intake) (d) ratio of doctors to population; and (e) average number of persons per room (person per

cubic feet). While the demographic indicators include: (a) population (b) life expectancy at birth (c) crude death rate (d) crude birth rate; and (e) infant mortality rate. Ebo and Oleru, (1993: 9-10) cited Abioro and Adefeso (2014).

Meanwhile, it is worthy of note to examine the concept of ‘sustainable’ to development and in doing that this study adopts the definition given by the United Nations World Commission on Environment and Development in the 1987 Brundtland Report, which refers to sustainable development as “those paths of social, economic and political progress that meet the needs of the present without compromising the ability of future generations to meet their own needs”. It notably emphasized that the concept of sustainability relates to the maintenance and enhancement of environmental, social and economic resources, in order to meet the needs of current and future generations. In ensuring sustainability of development therefore, individuals and groups should be afforded adequate opportunity to fully realize their potentials in an environment of self-confidence and dignity. Jonathan (2000) identifies the following basic aspects of sustainable development: economic; which presupposes that the system must be able to produce goods and services on a continuing basis, to maintain manageable levels of government and external debts/ expenditures, environment; advocating a stable resource base, avoiding over-exploitation of renewable resources system and social; which urges distributional equity, adequate provision of social services, including health and education, gender equality, political accountability and participation, suggesting that when the objectives are achieved, development will be guaranteed and the world will be a better place to live.

3. Theoretical Framework

Fiscal federalism in Nigerian falls within the framework of system approach in which the thirty-six federating units dependent on each other to function properly in order to achieve the goal set in the national environment which consist of objective condition and forces that generates demands and output (Ikelegbe, 2006). The federation and its states interact and depend on each other to achieve both domestic and foreign policies, and when one part is faulty, the others would not work or could stop. This means, all political institutions that allocates authoritative values within the federation has both external and internal dimension. The manner a nation allocates its resources has a long way in determining the nature of development of that nation.

Consequently, when a significant portion of national resources is allocated to matters inside the exclusive legislative list, the concurrent and residual legislative lists will not operate at full capacity. The current fiscal federalism in Nigeria, characterized by the Federal government determining the tax, tax base, and distribution formula within the federation while extending its fiscal authority with minimal fiscal obligations, has resulted in the constituent units of government bearing significant responsibilities without corresponding fiscal power. This is the condition in which state administrations are entrenched, causing dysfunction within the Nigerian political system.

4. Fiscal federalism and Sustainable Development

Fiscal federalism to a reasonable extent may be said to affect sustainable development in Nigeria fourth republic because several measures have been taken to increase government revenue which includes liberalization of the economy, commercialization of public corporation, privatization of public enterprises, removal of subsidy and Naira float among others. The resultant effect is that ordinary citizens are deprived of basic dividends that government offer leading to inequality between the rich and the poor making it difficult to achieve macro-economic objectives. The widening income gap between the proletariat and the bourgeoisie is traceable to fiscal federalism which has failed to construct suitable policies for reducing poverty and narrow the income gap in a manner that inequalities among people with different income, age, sex, disability, ethnicity, origin, religion or economic and other status within a country will be reduced (Ikelegbe,2006).

Earnings and assets are very unevenly distributed in Nigeria. There are affluent individuals with a high level of living who possess sufficient resources for necessary needs, such as nutritious meals, suitable housing with basic infrastructure, alongside impoverished individuals with a low standard of living who face daily struggles for existence. The irony is that the impoverished, who endure a substandard existence, are vulnerable to detrimental health problems, widespread illiteracy, precarious employment, and an inability to satisfy fundamental human needs such as sustenance, adequate clothing, and suitable housing, indicating the existence of severe poverty inside an economy. The implication is that the mass of the people who are living on a low quality of live constitute the workforce that the nation desperately needs to drive the economy for national development. This paper is not unaware that government in the past have made significant efforts to reduce inequality or eradicate poverty through establishment of policies and programs, such as N-Power, SURE-P, YOUWIN, FADAMA, National Directorate of Employment (NDE), Operation Feed the Nation (OFN), Conditional Cash Transfer programme to mention but a few (Onyema, 2012). It is the position of this paper that these programmes are decorating the effects of inequality and poverty instead of addressing the cause. None of the programme so celebrated has succeeded in ensuring that there is more equitable access by the poor to health care, education, jobs, capital and land rights among others. (WDR, 2006).

5. Fiscal Federalism and the Challenges of sustainable Development

There are many issues that have led to inequality in Nigeria's fourth republic one of which is the issue of subsidy. The removal of fuel subsidies in Nigeria has been a contentious issue, with various stakeholders holding different views on its impact. Subsidy has been a bone of contention among Nigeria political elites especially in relation to fiscal efficiency. It is widely believed that billions of money expended daily on every litre of petroleum product purchased by Nigerians could be diverted to a more productive venture capable of driving the economy especially when larger percentage of the subsidized product are smuggled across the border to neighbouring countries where it is sold at exorbitant rate (Isreal,2018). Subsidy, which is meant to give Nigerians equal access to national resources have led to cross boarder criminal activities in which those who smuggle the product across the border equally smuggle ammunition into the country causing security problems. The implication of this fiscal policy is that government through subsidy is indirectly financing criminality, and threatening national security.

However, any attempt to remove fuel subsidy in Nigeria often lead to increase in the general price of good and service. The labour union often resist such policy because it runs contrary to the welfare of their members and citizens at large. The government in power are very careful because it is one policy that is not only capable of making government unpopular but also loose the required legitimacy for compelling obedience. Virtually all previous attempt to increase the pump price witnessed stiff resistance and an attempt by President Goodluck Jonathans's administration to remove the subsidy led national wide protest. It was President Muhammed Buhari who gained significant success in removing the subsidy on some of the petroleum product including gas, kerosene and diesel. He also put in place a mechanism to ensure that subsidy on petroleum motor spirit is removed by his successor, which the government of President Bola Hammed Tinubu removed on his first day in office (Usigbe, 2023). With the removal of subsidy and adjustment of pump price to N500/N557 per litre from N190, the government saved billions of Naira which could be redirected to infrastructure, healthcare, and education. However, the effectiveness of these reallocations in reducing inequality depends on how well the funds are managed and distributed. Granted that there was unprecedented increase in government revenue and monthly allocation distributed among the three tiers of government, the impact on sustainable development particularly reduction of inequality and poverty requires proper attention.

Observably, with subsidy removal, the price difference between Nigeria and neighbouring countries decrease, thereby reducing the incentive for smuggling and oil theft. In addition subsidy removal has lead to a more transparent fuel pricing mechanism, making it harder for thieves to exploit the system. The federal government of Nigeria is more inclined to improve fuel distribution infrastructure, reducing the opportunities for oil thieves to tap into pipelines as a result of subsidy removal.

The implication of this on sustainable development especially reduction of inequality can be explained by the groaning of average Nigerians over transport fare hike. Low income household are not only disproportionately affected, they have equally been hit hardest because their wages remain stagnant while expenses rise and they rely heavily on affordable transportation and basic goods particularly food item which has increased in geometrical progression while increase in wages has more or less increased in arithmetic progression(Amodu, 2023), The gap between the rich particularly the political office olders and their collaboratos who has access to huge resources that accrued to government pause through subsidy removal and the poor Nigerians who have to pay heavily for all their essential goods and services as a result of subsidy removal continue to grow wider. The reason is not farfetched, the rich own the mean of production and with the removal of subsidy and the corresponding increase in the cost of petroleum products and raw materials, the burden is placed on the price of finished goods which the poor will have to buy for their survival. By implication, it is the poor that bears the burden of subsidy removal. One may argue that the poor who are usually involved in agricultural product will also benefit in the general increase in the price of agricultural products, such benefit is infinitesimal compare to what they have to spend in order to purchase finished good, hence the poor keep getting poorer and the subsidy keep reappear through the back door to the detriment of the economy.

The cost of moving goods across the country has increased, affecting supply chains and market accessibility. Farmers and manufacturers face higher distribution costs, leading to reduced production and availability of goods as well as contribute to inflation, as essential goods and

services are more expensive. Households with fixed or low incomes have seen their purchasing power decline, further deepening inequality. Not only that, subsidy removal led to a decline in economic activities, affecting businesses, households, and overall market dynamics. Many businesses rely on fuel for transportation, production, and operations. With higher fuel prices, operational costs have surged. Small and medium-sized enterprises (SMEs), struggled to maintain profitability, leading to reduced business activities and potential job losses. Wealthier businesses can absorb the costs or shift to alternative energy sources, while smaller businesses struggle to stay afloat. Small and medium-sized enterprises (SMEs), which depend on affordable fuel for operations, have faced higher production costs, leading to reduced profitability and potential job losses. This has contributed to higher unemployment rates, particularly among lower-income workers.

Very close to the issue of subsidy is oil theft, this is important to Nigeria fiscal policy because oil is a major stay of the economy. In 2022 alone it is recorded that the country made 21 trillion naira ((\$45.6 billion) from the sales of crude oil (NBS, 2023), sale of oil is centre to Nigeria fiscal policy. However, few powerful elements in the nation are involved in lifting oil and selling it without legal backing. This set of people diverts to private pockets what should be used to finance the budget of the nation. They are living in affluence even when the vast lump of the populations is living in abject poverty. They have access to free money which they spend on ostentatious goods. The famous London –based Ernst & young (EY) audit and consulting company estimated that around 133 billion worth of crude oil and refined products are either stolen or adulterated annually in Nigeria.

According to the speaker of Nigeria House of Representatives, Tajudeen Abass, the country lost about \$46 billion (N16.25 trillion) to crude oil theft between 2009 and 2020. Despite the ambiguity of oil theft in Nigeria, the perpetrators remain elusive. Local communities youths involved in the oil thievery often bear the brunt, while the bigger thieves with enormous political and security influence remain large and they are so organised that they could operate under the Nigerian state's weakness and incoherence. The 2018 oil and gas audit report revealed the 1,894 breaks were recorded on pipeline, resulting in revenue loss of ₦27, 551 and it has been on the increase.

Between January and July 2022, Nigeria, Africa's biggest oil producer lost an average of 437, 000 barrels of oil daily to criminals. In October 2022 alone, two illegal pipelines were discovered to siphon the country's crude oil from the Forcado Terminal to the 48-inch Trans Forcados Export Trunk line despite the fact that the Nigeria National Petroleum Company Limited (NNPC) has awarded a ₦48 billion –a-year pipeline petroleum contract to Tantita Security Services Nigeria Limited owned by Mr Government Ekpemupolo, alias Tompolo. The scale and sophistication of oil theft are telling on Nigeria fiscal federalism such that oil revenue have dwindled astronomically (Nextier, 2022). Also, Also, huge resources that would have been channelled to reduction of inequality and poverty are either stolen through oil theft or disbursed by government to effort directed at prevention of oil theft.

Another area of challenge to Nigeria fiscal policy is the local government which is the closest level of government to the people. The 1999 constitution like the previous ones provided

for a democratically elected local government and specifies the functions of local government as well as its sources of finance which defines their fiscal power. But the constitution equally empower the state house of assembly to make law for creation and administration of local government, also, the state ministry of local government operates in a manner that almost reduced the local government to one ministry within the state as against the original intention of treating the local government as an autonomous body. The challenge therefore is that, state governments have technically expanded their fiscal jurisdiction by setting up joint allocation account for the local government using the instrumentality of the state houses of assembly and conceding some of the sources of local government revenue to private firm with little or no fiscal responsibilities over the local government. The local government is therefore left with enormous responsibilities could not perform effective but it is without fiscal power to perform them. Efforts have been made by the present administration to ensure that federal allocation are paid directly to local government but nothing has been done regarding other sources of local government revenue that have been taken over by state governments. The implication of this on sustainable development is that little could be achieved in respect of rural development as the vast lump of citizens living in the rural areas are in abject poverty.

Another challenge of Nigeria Fiscal federalism is dollar dominated economy. Nigeria for more than four decades has sustained the value of Naira artificially through political control of foreign exchange market. This is necessary in order to make import substitute of products that the nation does not have its comparative advantaged available at affordable price. The policy empower importer listed under the federal government of Nigeria to import foreign product to the country at a price that would be practical impossible for other importers. The beauty of the policy is that it gives government opportunity to have first-hand information about the performance of the nation's currency and it enhances the activities of traders by making dollar available to them at very low rate. However, despite the fact the nation's currency is made available to importers at a very low rate that does not suggest that the government could determine the price of theirs good, the rate at which important products respond to increase in the value of dollar made nonsense of the differences between official and parallel market of dollars. Most people with political influence just access dollar at official rate and make millions of dollars from it just by trading it at parallel market. The implication of this fiscal policy is that the resources in the treasury that is supposed to be used for building the economy and financing infrastructures are shared with importers and traders who are getting richer and richer at the expense of producers who are the real builder of the economy as well as mass of our people.

6. Conclusion

Fiscal federalism explains how the relationship between the federal government and the component units impinge on macroeconomic management. We have discussed the rationale for adoption of federal structure in Nigeria and the dominant place of the federal government in assigning function and revenue of the component units. It is therefore the conclusion of this paper that that the current form is neither efficient nor desirable. Both the sources of fund and the mechanism of spending it are problematic and the resultant effect is that the mass of Nigeria a living in poverty despite the huge resources in the cover of government. Challenges plaguing

sustainable development since the commencement of the fourth republic which include: issue of subsidy regime and removal, inefficient management of local government, and oil theft Nigeria can not be said to have thrive positively in the area of sustainable development. It is therefore suggested that for fiscal policy to achieve the aim of sustainable development, there is need for component units to imbibe and inculcate efficient management of resources, increase its productive capacity, enhance organizational capacity and effective leadership of local government and take more responsibility on security.

This paper further suggests that the government should revisit the issue of subsidy having settle the issue of what Nigeria used per day. As an oil producing nation, it may not be out of place for the citizens to buy the product at a price that is relatively lower than what is sold at the internal market, this suggestion may not make any sense except that Nigeria also refine the product, hence the government should endeavour to put the three national refineries in order and encourage private corporate bodies to also establish refineries in Nigeria. This will not only reduce unnecessary expenses on exportation for refining and exorbitant landing cost it may also reduce to the barest minimum the incidence of oil theft. More so local government need to be restructured for productivity as against mere administrative institution. This department of agriculture in each local government should be given a mandate of producing at least a product in commercial quantity. It is a productive local government that will enhance local consumption and local sourcing of raw materials as well as promote foreign earning as well wastage of national resources on importation and artificial defence of national currency.

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