Fiscal Federalism and Resource Control in Nigeria: Problems and Prospects

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Abstract

The study focused on fiscal federalism and resource control in Nigeria. The importance of resource control is hinged on the need for every region to accelerate its development away from external help. However, this is not the case in Nigeria as the Federal Government has mounted control on states' resources inadvertently. Hence, the aims of the study were to investigate the nature of fiscal federalism in Nigeria; analyze Nigeria's experiences with fiscal federalism and resource control; identify the problems of fiscal federalism and resource control; and recommend measures for the amelioration of the problems of fiscal federalism and resource control in Nigeria. The descriptive research methodology was adopted for the study through the use of secondary sources of data from academic journals, and publications. The Frustration-Aggression theory was used to discuss the problems of fiscal federalism and resource control in Nigeria. It was discovered that the resulting effects of fiscal federalism in Nigeria are political, economic, social and environmental in nature. It was recommended that derivation should be adopted as a core principle for revenue distribution, which should also be increased to 50%.

Keywords: Fiscal Federalism, Resource Control, Niger-Delta, Allocation, Constitution, Agitation.

Introduction

The major features and conditions for the adoption of a federal state is embedded in the heterogeneous traditional settings, cultural diversity system, vast population and diverse languages of the people constituting it. This is very true in the Nigerian case as the state is largely heterogeneous. Hence, the galvanization of these differences can only be made possible and contiguous if the federal system of government is adopted (Ola & Tonwe, 2009)

In the outplay of true federalism as averred by classicals and dualists like K. C. Wheare, such system which galvanizes the heterogeneous and multifaceted nature of the society consists of regions which house these specific differences, hence, such regions are expected to be independent and co-ordinate in the exercise of their affairs. The centre only retains general power in some instances where there is a contradiction between her and the regions, which most often, is determined by the judiciary. Hence, it is expected that a true federal system offers rights, jurisdiction and autonomy to the regions in the management and control of their affairs, including the control over their own resources with limited central interference. By extension, these regions are expected to control their resources in accordance to constitutional guidelines, while making financial contributions for the development of the centre. It can therefore be orchestrated that true federalism encourages strong regional or state government and a weak centre (Wheare, 1964).

In Nigeria, the 1946 Richards Constitution introduced a shadowy federalism by officially dividing the Nigerian state into regions. However, true federalism was not in practice as these regions were not still accorded the autonomy of decision making and control over their affairs. The 1954

Lyttleton Constitution finally conferred a federal title on the Nigerian State through the autonomy and power granted them. The regions had their own police, ministers, and treasury. This means that the regions had financial autonomy and control over resources which was mainly agricultural at that time (Ola & Tonwe, 2009) However, the change in true federalism in Nigeria took turns first, from constitutional allocation of powers and responsibilities to the federal and state governments (formerly, regions) after the discovery of petroleum and crude minerals in the Southern region of the country in 1957. The massive exploration, production and exportation of these resources in the 1970s as well exacerbated the frictions between the Federal and State governments. The profit from these products which till today garners closely 80% of the country's wealth, is the contention of fiscal federalism.

Fiscal federalism connotes the interplay of the mechanisms of government in the ownership, control, management, and distribution of resources between the regions (now states) and the centre (Okolo & Raymond, 2014). The crux of the matter is the contention between the Federal and State governments on the control of these resources in accordance with the tenets of true federalism, as practiced in other federal states like Canada. While the states clamour for independence and autonomy, the Federal Government has, however, been bias in the management of the profits generated from the control and exploration of states resources, which is a false practice of federalism.

Prior to the first military coup in 1996 which ushered in a unitary and command system of government, the regions had outright control of their respective resources (Eliagwu, 2005). The twist of recommendations by committees which later granted these powers to the Federal Government has, till today, resulted in systemic problems of resource control in Nigeria. These problems are political, environmental, social and economic. While the political problems are evident in the power tussle based on regionalism, cronyism, cabal, and ethnic considerations, the environmental problems include hazards like oil spillage due to vandalism of oil pipelines, destruction of biodiversity and ozone layer depletion. The consequence of this environmental problem is the health hazard faced by residents of these areas, for example, the contamination of water and air (Ya'u, 2001). The social problem of insecurity and kidnap of foreign investors have had adverse effect on the economic status of the country through reduction in Foreign Direct Investment (FDI) and Gross Domestic Product (GDP). The connotation is rising unemployment and hyperinflation, which are the major economic problems of Nigeria today.

Therefore, the main objective of this paper is to investigate the nature of fiscal federalism and resource control in Nigeria. The other objectives are to identify specific problems resulting from the nature of fiscal federalism and resource control in Nigeria, and proffer solution for a satisfactory fiscal relationship between the Federal and State Governments.

Conceptual Analysis

Concept of Federalism and Fiscal Federalism

The most popular and rather simplified definition of federalism is one given by the classical scholar, Sir Kenneth Wheare in 1963. K. C. Wheare defined federalism as a system of government in which constitutional powers and sovereignty is shared between two or more levels of government; the central and regions - state, with each level being independent and co-ordinate, and maintaining autonomy in the exercise of its jurisdictional affairs. He maintained that these levels of government should be limited to their own sphere, and independent within it. Hence, the specifics of federalism, according to Wheare are embedded in the autonomous, independent and sovereign nature of the levels of government. However, Wheare's definition has been criticized on grounds of being too classical and ignoring the factor of inter-governmental relations, which is a prerequisite for modern-day development.

Owing to the criticism of Wheare's definition, a more functional and explanatory definition of the concept will be one which rightly emphasizes the jurisdictional independence and autonomy of the regions/states making up the federation, without disregarding the need for the co-operation and creativity amongst them. Such definition is provided by Venkatarangaiya cited in Attah (2004). According to him, federalism is a constitutional system under which the people of any particular territory (region/state) are politically united in subjection to the control, not of one government supreme over them in all matters and for all purposes, but a number of governments each supreme in a definite sphere of its own, free completely from the possibilities of encroachment from the rest (Attah, 2004).

The definition above sums up the essence of federalism which is hinged on the supremacy of regions over their own affairs, but constantly in relationship with each other for developmental purposes. It also establishes that though the regions/states constituting a federation are supreme, such supremacy is not absolute as the central government, which is the chief regulator, may take precedence in some cases legally agreed and represented in the exclusive list of the constitution. For example, with respect to The United States of America (USA) under Article I, Section 8 of the 1789 Constitution, such cases include, international trade, foreign affairs, currency and printing of money, naturalization and bankruptcy, immigration, borrowings, postal services, creation of courts, etc. (The 1789 Constitution of The United States of America). These rights establish a difference between a federal and confederal state, where the latter has a relatively weak centre.
Katz (1984: 5) did not only emphasize the meaning of federalism, but also stated the importance and condition for the adoption of a federal system of government. According to him, "federalism is a form of political organization designed to promote both effectiveness and liberty in which separate polities (or nationalities) are united within an over-arching framework in such a way that all maintain their fundamental integrity”

Consequently, it can be concluded that federalism is not only a system of government, but also a structure of territorial administration which integrates territories with specific differences into a union, with a centre which performs mostly regulatory functions, with each region enjoying legal rights and independence over its own affairs. The word "enjoy" tends to balance the criticisms of Wheare's definition in referring that though these independent territories may relate and liaise with themselves, each is free and sovereign in its power to make decisions and policies favouring her, without coercion or force from other territories or regions. Also, in the process of allocation and control, the territories or regions are expected to have the superiority ahead of the centre. Therefore, federalism is "pro - region/territorial”

The word "fiscal" refers to anything concerning government finances in terms of revenue and expenditures, as well as taxes and public debts. In terms of policy, fiscal policies are policies concerning the use of revenue and expenditure in regulating the economy of a state. The combo of both words "fiscal" and "federalism" is what culminates into the term 'fiscal federalism'. Therefore, Ajibola (2008) defined fiscal federalism as the interplay of allocation of financial functions and responsibilities between the various tiers of government. It involves the activities of the different levels of government in the financial setup of a state either in the form of revenue collection (taxes and equities) or expenditure. Fiscal federalism allocates responsibilities to the tiers of government through allocation, distribution and stabilization of finances. It is also notable to state that fiscal federalism does not only emphasize the relationship of the tiers of government in managing the revenue and expenditure of the country, but also determines who owns or controls what, who gets what, how, and who losses out as well.

Thus, fiscal federalism is an overarching and prominent aspect of federalism because without the availability of revenues and allocations, no state can survive developmentally. It is therefore veritable to organize and determine the conditions and contracts of fiscal relationships between the centre and the regions to ensure financial equity and even development.

Concept of Resource Control

Just like other social science concepts, resource control has differing definitions. There is no consensus on the meaning of the concept. While some scholars perceive it in the negative, as the usurpation of control rights of a region on the resources of other regions (for example, control by the centre), others advocate that resource control originally entails the management of resources of a state or region by itself or having a major involvement in the management and control of its resources (Roberts & Oladeji, 2005).

Ifedayo (2010) was more specific in his definition of resource control. According to him, the term does not only imply state access to resources within her boundaries, but the utilization of these resources to their own development without interference from other tiers of government. This definition spells out the principles of independence, autonomy and non-interference as orchestrated by K. C. Wheare's definition of federalism. Resource control therefore implies that states or regions with natural resources are expected to exercise uninterrupted control over their resources, as constitutionally stipulated by the tenets of federalism. Henryik (2009) went further in demarcating between who owns and controls the resources and who establishes the laws for management and control of the resources. He opined that resource control entails that the resources extracted from a particular region or state belongs to such region or state, but operated under federal guidelines, particularly environmental. He also stated that an agreed percentage should be paid to the federal government as part of the principles of federalism.

Ofeimum, 2005 cited in Dickson & Asua, 2016) sought to strike an equilibrium in his definition. He defined resource control a means to ensure independence of the states wielding these resources while also stating that the control and management of these resources should be a collaborative effort between the federal government and the states. A more normative and acceptable definition of resource control was given by Ya'u (2001). For him, resource control may be taken to mean the substantive power for the community to collect monetary and other benefits accruing from the exploration, exploitation and use of resources in their domain and deploy same to its developmental purposes. The focus of this definition is not on the distribution of resources to respective regions, but on who should wield dominance, authority or majority stake in the control and distribution of these resources. In this sense, the implication therefore is that the region or area which houses any resource should be granted autonomy in the control of their resources, with limited interference from other parties. This is the essence of fiscal federalism and resource control.

Following the tenets of true federalism, a working definition which also captures the aspirations of the people of the Niger-Delta in Nigeria is one which views resource control as the supreme and ultimate power of the regions to harness, develop, and invest the resources within their territories, without any form of unconstitutional external interference by other regions or the centre, but with an agreed percentage allocated to it (the centre) by the controlling regions. From the foregoing, it can be concluded that regional (or states, as the case may be) control of resources in relation to true federalism is inextricable. Thus, the absence of such control connotes financial and political insubordination, which further makes a caricature of true federalism (Attah, 2004).

The Linkage between Federalism and Resource Control

The twin concept of federalism and resource control can be likened to the relationship between a raw material and its bi-product. While the former is the cause, the latter is the consequence. The practice of true federalism births resource control and subsequently, revenue allocation. Historically, the concept of federalism originated from the agreements between two or more independent and autonomous units, to share power and functions together for development, while maintaining their distinct identities (Okolo & Raymond, 2014). These regions/states may not share same cultural, traditional or religion, but are tied by a constitution, where they also derive their powers. Owing to the fact that a state exists to protect lives and properties, and ensure the well-being of the people through equitable distribution of resources, the striking question, which answer is expected to explain the relationship between federalism and resource control is - who should wield control of the resources and how?

Federalism does not only describe the structure, political process and culture of a state, but also the fiscal relationships between them, which is the nitty-gritty of the nexus between federalism and resource control. Since the historical tenets of federalism demand exercising autonomy over the rights of such region, such right is extended to the resources and revenues of the region. Therefore, it is normative that each region controls her resources with fiscal relationships with the centre and other units based on agreements, contracts and legal commitments, and not forceful supremacy of one unit over the other, as pervasive in Nigeria. This relationship also includes payments made by the respective units to the centre, which also regulates the relationships between the units and takes jurisprudence in periods of emergency. Thus, resource control is an indelible feature of a true federal state. Federalism births resource control (Babalawe, 1998).

In exemplifying the relationship between federalism and resource control, Azaika (2003) averred that regional control of resources was one of the major conditions for the formation of an independent Nigeria in 1960. The country which had the Northern, Western, and Eastern regions, had each controlling the proceeds from groundnut, cocoa and palm oil production and exportation, respectively, while making monthly allocations to the federal government. This sort of relationship though later truncated by the military government in 1966 indicate that resource control maintains an inseparable place in a true federal state. Thus, it is not out of place to emphasize that in practice, both terms are not mutually exclusive.

In recent times, states have distorted the relationship between federalism and resource control in subjective patterns. While some, like Switzerland, have defined the relationship in terms of federal control of total revenue accounts and payment of a larger percentage to the regions/units constituting the federation, others like Nigeria have completely overturned the system through the practice of "comprado fiscal federalism", where the federal government controls resources, and the proceeds accruing to the regions. This distorted relationship between federalism and resource control is adjudged to have birthed malignant existentialities like ethno-tribal politics, corruption, political cronyism, insecurity, environmental degradation, and ethnic crisis, in the country (Okolo & Raymond, 2014).

However, the case, some federations still exemplify the relationship between federalism and resource control in its normative state. Example is Canada under the Constitutional Act of 1867 which yields resource control powers to the provinces (states), with the federal government only maintaining jurisdiction over off-shore resources (Marie-Danielle, 2017)

Theoretical Framework: Frustration - Aggression Theory

The Frustration - Aggression theory is adopted in describing the problems and prospects of fiscal federalism and resource control in Nigeria. The theory was propounded by a group of scholars including, John Dollard, Neal Miller, Leonard Doob, Orval Mowrer and Robert Sears in 1939. Further developments on the theory were made by Neal Miller in 1941 and Leonard Berkowitz in 1969.

The theory states that aggressive acts are not carried out in isolation, but are products of a gap or failure in expectations or inability to achieve set goals or objectives. According to them, the occurrence of aggressive behavior always presupposes the existence of frustration and, contrariwise, that the existence of frustration always leads to some form of aggression (Dollard et al, 1939).

The significance of the above statement is that frustration is not only a psychological or emotional experience, but a result of incapacity of reaching or meeting planned and expected needs. They further differentiate between frustration and aggression. Accordingly, frustration is an event which is characterised by certain actions and behaviours called effects. The effects constitute what is termed generally as a show of aggression, which may take violent and vehemently destructive behaviours.

The relationship between the frustration-aggression theory and the problems of fiscal federalism and resource allocation in Nigeria is not farfetched. Owing to the usurpation of rights of control and management of states owned resources by the federal government, and the subsequent elimination at first, and reduction of the derivation allocation by the same power - drunk federal government, the rights and expectations of the states and their rural areas are dashed. What is offered to these resource generating states are peanuts compared to the revenue accruing from the exportation of these products. Resultantly, there have been loud and violent expressions from the regions and states concerned for a greater participation in the control and management of their resources, as normative in a federal arrangement. Beginning from the actions of Major Isaac Adaka Boro in 1966, after the recommendations of the Binn's Commission of 1964, other agitating groups such as Ken Saro-Wiwa's Movement for the Survival of the Ogoni People (MOSOP); Asari Dokubo's Movement for the Emancipation of the Niger Delta (MEND) and Ateke Tom's Niger Delta Revolutionary Front (NDRF), had emerged to vent their anger on the deprivative actions of the government. Though these groups have been less violent in their agitations, the emergence of the Niger Delta Militants (NDM) took a new turn around. Through various violent actions such as pipeline vandalism, kidnapping of expatriates in the oil regions, burning of oil fields, incessant oil theft, coastal encumbrances, environmental degradation and kidnapping of top government officials, the group made their anger and frustration known to the government. These aggressive actions while on the rise, had truncated not only economic, but also political, social and environmental peace. At the international scene, Nigeria became an economic and social pariah to investors and Civil Society Organizations (CSOs).

Nigeria's experiences with Fiscal Federalism and Resource Control in Nigeria

In explaining the nature of fiscal federalism and resource control in Nigeria, suffice it to analysis it through layers of the pre-colonial, colonial and the post-independence experiences.

The Pre-Colonial Experience

As John Locke rightly stated that man in the state of nature was born free, with natural rights to own property which he claimed was sufficient for all men, so was the status of resource control before colonialism (Amadi, 2020). The local chiefs and rulers at that time were responsible for the control, management and even distribution of resources (land). This system was termed the "welfare - driven system of resource control" (Ugwu, 2019). Just as enunciated in the Social Contract theory, the people surrendered the ownership of land and other valuables which seemed communal in nature to the local/village community leaders. Hence, the community leaders were responsible for the custody and equitable administration of resources in line with local laws and conditions, without partiality. This can be adjudged as one of the reasons for Indirect Rule in Nigeria. The colonialists used the local chiefs and leaders as decoys in penetrating the people.

The Colonial Experience.

The introduction of colonial rule through the Indirect Rule System had deterred the afore "welfare - driven" system. Enabled by the introduction of advanced tools of farming and utilities like spoons, plates, mirrors, machines, guns, etc., the local leaders yielded their wills and powers to the colonialists, and thus were indirectly controlled by the colonialists. According to Ugwu (2019), this was the beginning of inequitable central control of resources as most of the resources were carted away to Europe for development purposes.

However, the turning point remains that the four (4) constitutions of the colonial era: The

Clifford's Constitution of 1922, Richard's Constitution of 1946, Macpherson's Constitution of 1951, and the Lyttleton's Constitution of 1954, gradually conferred political powers on respective regions to control their resources, for example, the Western region controlled her cocoa production and sales, the Northern region controlled her groundnut pyramids, while the Eastern region controlled the production and sales of palm produce. These regions, however, paid an agreed percentage to the centre from the profits made from the trade of these resources. This was most effective during the operation of the 1954 Lyttleton Constitution which succinctly emphasized and ensured the practice of true federalism in Nigeria. This structure and pattern of resource control was, however, crumbled by the discovery of oil in the Niger Delta in 1956, together with the value placed on it at the wake of industrialization in Europe (Eliagwu, 2005)

In addition, equitable resource allocation formulas were proposed with different commissions to ensure that both resource control and distribution were favourable to both the Federal Government and the regions. These commissions included The Phillipson Commission of 1946, The Higgs/Phillipson Commission of 1951, The Chicks Commission of 1953, and The Raismann Commission of 1958. The major task of these colonial commissions was to allocate the total resources equitably to the regions. These resources constituted mainly of profits from imports,

Table 1: The Raissmann Commission of 1959

S/N	Recommendations	Remark/Suggestions
(i)	Revenue distribution should be based on special needs, and derivation. There should also be established a Distribution Pool Account (DPA) for proceeds from Oil and other resources to be shared amongst the regions	In actual sense, the major criterion for the distribution of revenue of the DPA was not based on derivation or special needs, but population. From the 1952/53 Population Census in Nigeria, The North with a population of 16,835,582 received a greater allocation than The East (7,967,973) and West (6,352,472), which contributed more to the total revenue. (Mustapha, 2005 : 4)
(ii)	The revenue sharing formula should be as follows: 50% derivation for oil -producing regions; 20% to the Federal Government; and 30% to be paid into the DPA. The DPA was to be administered by the Federal Government. The revenue from the DPA was to be shared as follows: 40% to the North; 31% to the East; 24% to the West; and 5% to Southern Cameroon.	
(iii)	After the Southern Cameroon seceded in 1961, it redistributed revenu e in the DPA as follows: 42% to the North; 33% to the East; and 25% to the West. When the Mid - Westen region was created in 1963, it recommended that the allocation of the Western region be shared into two, with 18.75% to the West, and 6.25% to the Mid - Westen region.	The division of the revenue of the former Western region between her and the Mid-Westen region into a ratio of 3:1 engineered the quest for national power by the Action Group (AG) in the 1964/1965 general elections. This later led to the disintegration of the party; and one of the major reasons for the Western electoral crisis of 1965, which also culminated into the Nigerian Civil War.

Source: Ewetan, 2012; Mustapha, 2005; Ugwu, 2019; https//:www.rmafc.gov.ng/the ad -hoc-committees.

Table 1 shows in details the recommendations of The Raismann Commission. The Commission introduced a Distribution Pool Account (DPA) for the distribution of revenue to other regions of the federation, other than derivation.

The Post - Independence Experience

The discovery of oil in Oloibiri in present day Bayelsa State and the rising need for the product, owing to the increase in industrialization, created conflicts in resource control and allocation in Nigeria. Another major contribution to the destruction of the federal system was the incessant coup and military interregnum from 1966-1999, which adopted a form of power decentralization to the states through the Military Governors. At this stage, the states which were later created in 1967 were considered appendages of the military government, hence, the centre retained the powers to legislate for and control the resources of the states. In fact, according to Arolowo (2011), the Governors had to go to Abuja every month for allocation of revenue. This is what he termed "feeding - bottle administration".

Aside the military interruptions, the profits from the production and sale of oil became controversial as the Federal Government through the constitution sought to usurp authority over ownership of all lands and minerals of the states. Thus, several conferences like the London Constitutional Conference of 1954 were held to address these issues, but with little success.
Because of the conflicting issues arising from the ownership and control of resources, diverse commissions were established intermittently. These commissions shall be explained in the tabular representations below.

Table 2: The Binns Commission of 1964

S/N	Recommendations	Remark/Suggestions
(i)	The Nigerian Federal Government should serve as the bursar who pays the states, the oil and mineral producing regions as well as other regions and other states of the federation based on regional financial responsibility and spending.	Prior to The Binns Commission, the regions were in charge of payments to the Fe deral Government, and the DPA, after retaining the quota for derivation, and not vice versa. The allocation of distributive/payments rights to the Federal Government was seen as a move towards absolute federal jurisprudence over resource control in Nigeria. This set the pace for massive agitation and revolt by the Niger Deltans led by Major Isaac Adaka Boro in 1964.
(ii)	50% to the Federal Government, 20% to the Oil-producing regions, and 30% to the DPA. From the DPA, the sharing formula had, 42% to the N orth, 30% to the East, 20% to the West, and 8% to the Mid-West.	The Commission ignored the principle of special needs and even development. The focus on financial responsibility led to massive corruption as some regions inflated their budgets for massive allocation by the Federal Government. It also led to a series of political concessions and betrayals (to gain the favour of The Federal Government), which further exacerbated the scramble for political power based on regionalism, ethnicity and tribalism in the 1959 elections.

Source: Ewetan, 2012; Ugwu, 2019; https//:www.rmafc.gov.ng/the ad-hoc-committees

Table 2 shows the recommendations of The Binns Commission of 1964. The major recommendation was the allocation of payment rights to the Federal Government, which led to political uprisings in major parts of the Niger-Delta led by Major Isaac Adaka Boro.
At the wake of military ascension to power and Civil War, an interim Decree, the Decree No. 15 of 1967 was enacted. It recommended that 64% of revenue be distributed amongst the 12 states, and 35% retained by the Federal Government. Amongst the 12 states, East Central, 17.5%; Lagos; 2%; Mid-West, 8%; 6 Northern States, 6%; South-Eastern State, 7%; Rivers State, 8%; and 18% to the West. The Decree did not state any specific conditions for the distribution. Also, the allocation of huge resources to the West and Eastern States were baits to subside their secessionist ambitions. This led to socio-economic imbalance in the country (Ewetan, 2012; RMAFC, 2021; Oluleye & Zacchaeus, 2019).

Table 3: The Dina Commission of 1968

S/N	Recommendations	Remark/Suggestions
(i)	That the distribution of revenue should be based on derivation, national minimum standards, balanced development (comparative development), and special needs.	The recommendations of this Commision were rejected by the Supreme Military Council (SMC) on the grounds of being too broad, technical and burdensome to the Federal Government. This is because it also recommended that the pricing boards in Nigeria should be harmonized, and that the federal government should finance all levels of higher education.
(ii)	That there should be established a Special Fund Account where a part of the total revenue will be paid into for the maintenance of Oil-producing areas, grants-in-aid to the local governments, and for managing ecological disasters such as floods, erosion, desert encroachment, etc.	It was also rejected because it granted a major percentage of revenue from On-shore mining to the States. This was perceived by the Federal Government as means to gradually return resource control rights to the states.
(iii)	That there should be established a permanent planning and fiscal commission to administer the Special Fund Account and review the revenue allocation formula.	
(iv)	That the sharing formula be divided into two aspects: the On-shore mining formula and the Off-shore mining formula. The On-shore mining formula for rents and royalties should have 20% to the Federal Government; 70% to the States-joint Account (formerly, DPA) and 10% as derivation. The Off-Shore rent and royalties were to be shared thus: 60% to the Federal Government; 30% to the States-joint Account; and 10% to the Special Fund Account	

Source: Oluleye & Zacchaeus, 2019; https//:www.rmafc.gov.ng/the ad-hoc-committees.

Table 3 shows the recommendations of the Dina Commission of 1968. The recommendations of The Commission were directed at maintaining a balance in resource allocation and disengaging politics from resource allocation. It was however rejected by the Supreme Military Council (SMC).

Table 4: The Aboyade Commission of 1976

S/N	Recommendations	Remark/Suggestions
(i)	That the horizontal revenue formula should based on five (5) factors: National integration, 22%; Equality of access to development opportunities, 25%; Absorptive Capacity, 21%; Fiscal Efficiency, 15%; and Independent Revenue Effort, 18%.	Aside the criteria of derivation and population being ignored, the recommendations of this Commission were rejected on grounds of being too technical. The methodology for determining the measures of fiscal efficiency and absorptive capacity of states required skilled expertise and manpower, which was not readily available in the country at that time.
(ii)	That the vertical revenue sharing formula should be as follows: 57% to the Federal Government; 30% to the States; 10% to the Local Governments; and 3% to the Special Fund Account	

Source: Ewetan, 2012; Ugwu, 2019; https//:www.rmafc.gov.ng/the ad-hoc-committees.

Table 4 shows the recommendations of the Aboyade Commission of 1976. The Commission recommended 5 basic principles for revenue distribution thus: National integration, Equality of access to development opportunities, Absorptive Capacity, Fiscal Efficiency, and Independent Revenue Effort. The recommendations were rejected on grounds of paucity of skilled manpower to determine the value for absorptive capacity and fiscal efficiency, respectively.

Table 5: The Pius Okigbo's Commission of 1980

S/N	Recommendations	Author's Remark/Suggestions
(i)	That distribution should be based on Population, 40%; Minimum Responsibilities of States, 40%, Social Development, 15%, and IGR effort, 5%. That the vertical distribution formula should be as foll ows: 53% to the Federal Government; 30% to the State Governments; 10% to the Local Governments; and 7% to the Special Fund Account.	The recommendations of this commission were used all through the Second Republic (1979 - 1983). The over -riding problem of this commission was the retention of the bulk of national resources by th e Federal Government. This later resulted to the formation of another agitation force, Movement for the Survival of Ogoni People (MOSOP) led by Ken Saro Wiwa in 1990. The control and administration of the Special Fund Account was left to the National Assembly, without supervision by other arms or bodies of the government. It gave rise to a part of the unmitigated misappropriation of funds and corruption amongst government officials which was prevalent during the Shehu Shagari era (1979-1983)
(ii)	That each State contributes 5% of its total revenue for sharing among its Local Governments	
(iii)	That there should be established a permanent Fiscal Commission, with well - defined functions.	

Source: (Arowolo, 2011; Ewetan, 2012; https//:www.rmafc.gov.ng/the ad -hoc-committees.

Table 5 shows the recommendations of the Pius Okigbo's Commission of 1980. The recommendations of the commission were used all through the Second Republic (1979-1980). However, the administration of the Special Fund Account led to massive corruption and misappropriation of funds associated with the Second Republic. It also led to to emergence of MOSOP, a Niger-Delta agitation force led by Ken Saro Wiwa.

The Danjuma Commission of 1988 was further established. It recommended 50% to the Federal Government; 30% to the States; 15% to the Local Governments and 5% to the Special Fund Account. Ignoring the principle of derivation, it further compounded the contentions between the Federal Government and Oil-producing states (Arowolo, 2011; Ewetan, 2012; RMAFC, 2021) Aside these commissions, other efforts were made by the Federal Government to address the issues of resource control and revenue distribution in the country. They are explained as follows:

The NRMAFC Decree of 1989

The controversies surrounding the ownership, control and allocation of resources attempted a balance through the establishment of the National Revenue Mobilization, Allocation & Fiscal Commission (NRMAFC) by General Ibrahim Babangida in 1989.

The Commission recommended, amongst others, the payment of 40% of oil revenue to all states equally, in addition, 50% on the basis of population, 20% and 10% on social development needs. The recommendations of this Commission ended in a fiasco as corruption was at accelerated pace in the country. Consequently, agitations emanated from the Niger-Delta and the formation of activists groups such as Movement for the Survival of Ogoni People (MOSOP) which was led by Ken Saro-Wiwa in the late 1980s and early 1990s.

The OMPADEC Decree of 1992

The failures of the NRMAFC led to the introduction of the Oil Mineral Producing Areas Development Commission (OMPADEC) in July 1992. The Commission was established for the development and rehabilitation of oil mineral producing areas. It was to be funded by 3% allocation from the Special Fund Account. The Commission was however depleted by some factors such as structural defects, financial imprudence, contract padding, poor project ideas, maladministration, poor funding, and conflict of interests between the major ethnic groups (Ijaw, Kalabari, Efik, Oron/Ibibio, Urhobo, etc) of the Niger-Delta in the execution of the objectives of the Decree, and the political encumbrances of the Babangida era. The Babangida government had private interests in the colonization of oil profits; hence, it conflicted with the functions of the Commission. For example, between 1992 and 1996, the commission received only 13.154 billion out of the expected 85.490billion (Paki & Ebienfa, 2011).

The Decree also renamed the National Revenue Mobilization Allocation & Fiscal Commission (NRMAFC), the Revenue Mobilization Allocation & Fiscal Commission (RMAFC). The appraisal of the Commission is the abolition of the On-shore and Off-shore dichotomy in revenue distribution, which was later reinstated by President Olusegun Obasanjo in 2002.

NDDC ACT of 2000

In order to settle the rifts between the Federal Government and Oil-producing states, the General Olusegun Obasanjo (rtd.) democratically led federal government introduced the Niger Delta Development Commission (NDDC) Act of 2000 which led to the creation of the Niger Delta Development Commission. This was after the Sani Abacha's regime had nominally increased derivation to 13%, following repeated increases by President Shehu Shagari (1.5%) in 1982 and Major General Babangida (2%) in 1985. The major objectives of the NDDC was to ensure even development, ecological regeneration and abate the volatile political uprisings in the area (Yishan, 2008).

However, in actual sense, the Commission was created as a disguise not to settle the issues of derivation as orchestrated by the Niger Delta agitation groups such as Ken Saro-Wiwa's Movement for the Survival of the Ogoni People (MOSOP), Asari Dokubo's Movement for the Emancipation of the Niger Delta (MEND) and Ateke Tom's Niger Delta Revolutionary Front (NDRF), but to quell and suppress the constant agitations, protests and outrageous yearnings of these groups.

The establishment of the NDDC together with the Ministry of Niger Delta has not solved the problems of derivation and underdevelopment of the Oil - producing region as problems of vandalism, environmental mishaps, soil degradation, water contamination and rural poverty still exist in the region. The reasons for the incapacity of the Commission are both structural and financial. The structural reason concerns the issue of control and direction of the Commission. In Section 7 (3) of the NDDC Act, the direction, control and supervision of the Commission is subjected to the President, who is also the Commander-in-Chief of the Armed Forces. Therefore, the NDDC as regarding the performance of its duties is not ensured as it ought to be. This is evident through the constant dissolution of the Commission's administrative board and the appointment of a Sole Administrator by the Minister of the Ministry of Niger-Delta Affairs, who also stands as the representative of the President. The issues surrounding the financial challenges of the NDDC is hinged on the financial corruption orchestrated by the Commission's officials, state governors, traditional rulers, and political elites who in their respective capacities, do not only interfere or influence the decisions and activities of the Commission, but also embezzle funds meant for the development of the regions.

Poor funding is also a major financial reason for the failure of the NDDC to enforce its mandated objectives. Both the Federal Government and Oil companies are culpable in this regard, as there exist record of non-compliance by both parties, respectively. For example, Paki & Ebienfa (2011) note that in 2002, an undisclosed oil company deducted $627 million (3%) from the expected $2.235 billion accruing to the Commission. The Federal Government is also shown to be paying 10%, instead of 15% reserves accruing to the Commission. The consequence is therefore evident in the abandonment and incompletion of major capital-intensive projects in the area like the Atimbo-Akpabuyo Roads in Cross River State, Ataba-Aba Ijong, and Asukoyet Ikuku Asukama road and bridge, both in Rivers State.

Till today, many groups in the South are championing for the increment of the derivation to the way it was in 1954 when true federalism was practiced in Nigeria. The constant rejection of these demands of resource control and allocation by the federal government and the constitution has led to social, economic and even political problems, which are enumerated and discussed below.

Problems of Fiscal Federalism and Resource Control in Nigeria

Certain problems have resulted from the biased resource control and allocation system in Nigeria. The Frustration- Aggression theory as adopted for the study shows that the resulting effect of denial or rejection of expected needs and demands is the exercise of violence and aggression, with erupting and systemic effects on the socio-political environment. The problems emanating from the system of resource control in Nigeria are political, economic, social and environmental, which also results in health problems.

Political Problems: Politics according to Robert Dahl involves the struggle for power which would later give the wielder of such power the right to control, manipulate and influence the actions and interests of others under his jurisdiction (Eminue, 2005). In this vein, the biased approach to the issues of resource control in Nigeria has contributed in fanning the embers of ethnicity and tribalism in each of the regions of the country. Hence, each region of the country is involved in a power tussle in order to control the resources of oil profits for either regional or private gains. This struggle for power has undermined and restricted the role of democracy and general legitimacy to regional and ethnic considerations.

Aside the problem of democratic restrictions, the desire to create a niche or group of ethnic cronies for the control of resources has led to the appointment of unqualified personnel to man the affairs of leading ministries, agencies and parastatals in the country. To enhance loyalty and coordination in the control of affairs, appointments are seen to be discriminatory and biased in order to limit the direct involvement of oil producing regions in the management and control of their resources. For example, out of 9 Ministers of Finance in Nigeria from 1999 to 2021, 5 have been from the North. In addition to the management of financial matters in relation to resource control and allocation, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) consists of 38 members of which 19 are from the North which will always have a greater percentage in decision making in the commission. Hence, it is veritable to aver that appointments to fiscal and resource control agencies in Nigeria seem to be inequitable and unfavorable. This is a move towards the control of resources to the favour of particular regions and states, in lieu of others.

Economic Problems: The economic problems of the politics of resource control are not more than that of the economic and structural underdevelopment of the oil-producing region. This can be traced to the fact of incessant violence and environmental hazards which have hampered the activities of rural dwellers in the Oil-producing states especially the farmers and the fishermen.

Piracy on sea by the militant groups which exists till today has affected the economy through activities like hijacking of goods imported into the country by waterways, kidnapping of foreign personnel and investors, hence, making these areas a pariah for business activities. The consequence therefore is the withdrawal of Foreign Direct Investment (FDI) from the country thus reducing capital influx. Other economic problems like unemployment, inflation, and extinction of companies and industries prop up directly. Because of the short run of foreign investments and capital inflow in the country, a publication in Vanguard Newspaper stated that 710, 693 Nigerians especially in the banking sector lost their jobs in 2015 through direct retrenchment and layoffs resulting from incapacity to pay (Vanguard, 2016).

More specifically, the repetitive vandalism of pipelines in the Niger Delta region by the militants took a turn on the economy of Nigeria. For example, NNPC reported in 2016 that Nigeria lost 643 million of crude oil amounting to 51.28billion Naira. This was as a result of 3,000 incidences of pipeline vandalism in the same year. The constant depletion and vandalism of these pipelines and monetary losses incurred cost the country her spot on the charts of most vibrant economy in Africa by GDP. It dropped to 2nd on the chart while South Africa hopped to the top. She was later declared a recessed economy by the National Bureau of Statistics (NBS) on 1st September, 2016, the first of its kind since the recession of 1982 - 1984 (Dialoke & Edeja, 2017).

In as much as these problems affect the economic development of Nigeria, it is needful to note that the people of the Niger-Delta are directly affected. However, the reason for of the economic effects is not only blamed on the activities of the agitating Niger-Delta groups, but also on the Niger-Delta Governors, political elites, stakeholders, and traditional rulers, who are fond of embezzling, misappropriating, and diverting, not only the monthly allocations accruing to them, but also the 13% derivation fund and other Oil/mineral payments by the Federal Government and Oil Companies, purposed for the development of the region. Records show that Governors of the Niger-Delta states have embezzled, misappropriated, and diverted funds which could have been invested into the economy of the states for sustainable development. For example, in 2019, former Governor of Abia State, Dr. Orji Uzor Kalu was convicted of oil money (derivation fund) amounting to 7.5 billion using his company, Slok Nigeria Limited. Similarly, former Governor of Bayelsa, Late DSP Alameiyeseigha was convicted of £1.8 million in cash and bank accounts. He was sentenced but later released by former President Goodluck Jonathan as part of the presidential pardon rights. Also, former Governor of Delta State, James Ibori, was convicted of embezzling a total of $292 million from the Delta State account (Agbiboa & Maiangwa, 2012; Reuters, 2016).

Social Problems: Since the destruction of true federalism through incessant military interregnum, various antagonistic groups from each of the regions in Nigeria have emerged and have pitched themselves against each other in an attempt to benefit massively from their own resources, as controlled by the Federal Government. These antagonistic cataclysms between ethnic groups have not only promoted bigotry, chauvinism and a show of tribalism in the political environment, but also promoted truncated inter - personal relationships between Nigerians of different ethnicities (Dent, 1995; Ola & Tonwe, 2009).

The rift in social relations between these ethnic groups in relation to revenue control and allocation can be traced down the historical line. After the recommendations of the Binns Commission, Major Isaac Adaka Boro, an Ijaw ethnic activist was arrested, secretly tried and executed by the duo of Major General Aguiyi-Ironsi and Lieutenant-Colonel Ojukwu who were from the Igbo ethnicity. The then government of General Aguiyi-Ironsi was later truncated after 6 months of reign. The execution of Major Boro created a distortion in the relationship between the Ijaws and Igbos, which exists till today. Consequently, the rift between the Igbos and Hausas was also hinged on the cataclysms resulting from resource control of the Eastern region by Major General Yakubu Gowon (the then Military Head of State) who was accused of the assassination of General Aguiyi-Ironsi in 1966 through a military coup. This marked the beginning of ethnic rivalry, not only in the social relationships of these groups, but inter-personal relationships as well. Hence, Nigeria cannot be seen as a unified entity when these psychological hatred and antagonism exists in the minds of the people constituting it.

On the 12th of September 2017, the Coalition of Niger Delta Agitators (CNDA) issued a strict precursory warning to the Federal Government of its intention to vandalize the oil wells in the region. The group claimed that 90% of the oil wells were operated by the Northerners (Hausas), 7% by the Westerners (Yourubas), leaving a meagre 3% for the Easterners (Igbos). In addition, they warned that all Hausas and Yourubas should vacate the region in anticipation of its attack on both the oil wells and individuals of these tribes respectively (Crisis24 17/09/12).

Aside these major social rifts, mini clashes between some communities in the Niger Delta and the Hausas occurred concurrently. For example, in Oron local government of Akwa Ibom State, there was a clash between the Hausas and the residents which saw majority of the Hausas vacating the area. This was a response to the killing of some southern businessmen in the North in 2018.

Environmental Problems: The Oil producing region when not sanitized and taken care of by appropriate authorities are quite susceptible to environmental hazards and degradation like leakages in pipelines, burning of fossils which depletes the ozone layer through constant release of carbon monoxide, to aquatic and land degradation, destruction of flora and fauna, farm destruction, etc. Accordingly, Ugboma (2015) notes that the environmental problems of the agitations for resource control is follwed by consistent flow of industrial waste, oil spills, gas flares, fire disaster, acid rain, flooding erosion, etc. leading to the destruction of farmlands, fishes, biodiversity and even humans. These activities which could be naturally controlled are worsened by the activities of agitators for state resource control. For example, the destruction of pipelines by Niger Delta agitators and others constitutes 20% of Oil spillage in Nigeria (Ntukekpo, 1996). Example of such is the explosion in Ilada, Lagos Island on May 13, 2006, which led to more than 200 deaths, loss of properties and natural reserves within the area (Balogun et al, 2016). Others include, the vandalism of the Escravos pipeline in 1986 which affected 8 creeks, polluted the area and displaced villages. The Adeje pipeline incidence of July 11, 2000 in Warri, Delta state which claimed the lives of over 1000 persons and destroyed farms, buildings, properties and aquatic habitats is also a practical example (Nwilo et al, 2000).

The environmental problems have both economic and health consequences. The economic effects of the environmental contamination are the extermination of fishes and other aquatic lives within the rivers, creeks, ponds, and plants and crops in the farmlands, which are the source of livelihood of the residents of these areas, who's major economic engagements are farming and fishing. Additionally, the waste disposal and spills result to loss of vegetation, as well as the biodiversity of the mangrove. The result of this deleterious degradation is the loss of means and substance of subsistence and trade of the residents who basically depend on them. Some of the residents are displaced from their homes, with little or no concern by the government. In the long-run, social and economic poverty which is a major challenge in rural Niger-Delta communities become increasingly pervasive. Such was the case of Ubeji Community in Warri, Delta State, which had become desolate as a result of oil spillage in the region (Ibaba, 2017; Faga & UcheChukwu, 2019). The burning-off of extra gases produces sulphur-dioxide, nitrogen dioxide, benzapryene, etc, all have sickening effects on human health. For example, from the last quarter of 2021 to the first quarter of 2022, a national alarm was raised concerning the emergence and increase in black soot (a product of incomplete combustion of furled carbon) in Rivers State. Though a consequence of artisanal refinery, a study revealed that the substance affected drinking water of the residents, which further led to the outbreak of infectious diseases as cholera, gastritis, diarrhoea, meningitis, and pneumonia in the area (Elem, 2021). The polluted waters of these areas is also known to contain substances like benzopyrene, an alternative polynuclear hydrocarbon, responsible for skin, breast, lungs and abdominal cancer. For example, in 1980, it was reported that 180 died, with more than 1000 hospitalized from water pollution in Kolokuma and Otuo Communities in present-day Bayelsa State, as a result of the Texaco Oil Spill which released an estimated 400,000 barrels of oil into the river (Aghalino & Eyinla, 2009; Nwilo & Badejo, 2015; Faga & UcheChukwu, 2019). In addition, lands polluted by oil aside attracting germs-causing organisms like mosquitoes and flies, is also known to produce heat waves, which can directly affect the temperature of pregnant women and their feotus (Oluduro & Durojaye, 2013).

Prospects for fiscal federalism and effective resource control in Nigeria

However, the level of bias in resource control in Nigeria, there exist a possibility for positive changes if well planned and executed without subjective interests of persons in power. These prospects can be achieved through the following:

Recourse to True Federalism: It should be noted that Nigeria in 1954 practiced a "neo - federalism". The inception of the Lyttleton Constitution gave the regions the autonomy to legislate on their own matters and make meaningful inputs to their development. One of such freedom accorded the regions was the freedom to control and manage their resources while paying a certain percentage to Federal Government. While this lasted, there was an accelerated improvement in the economy and infrastructural setup of the country. For example, while the Western region controlled the production of exportation of cocoa, cotton and rubber, there were achievements in the form of massive infrastructural provision, regional cooperation especially in investments, etc. Furthermore, there was the establishment of industries in Western Nigeria as Nigerian Plastic Company (1954), Nidogas Lagos, Nigersol Construction Company (1959) Nigerian Water Resources Development Company (1959), and others (Oni, 2011).

Deducing from the above, the practice of true federalism should allow the states to exercise power and autonomy over their resources, hence ensuring that development is brought closer to the people and by the people. The closer the government is to the people, the closer development is to the people. States should be accorded or given majority power in the control of their resources while a percentage is paid to the federal government as compensation.

Amendment of the Constitution: Some sections of the constitution should be amended respectively to relax federal encroachment on the affairs of the states. Most importantly is the provision of the constitution on the functions and responsibilities of the arms of government. Section 6 (2) of the Constitution of the Federal Republic of Nigeria constituted specific functions for both the Federal and State Governments in the exclusive and concurrent lists respectively. In the arrangements, the Federal Government is accorded an upper hand in the control and legislation over 68 matters. While the states supposedly legislate over 31 matters, the Federal Government still upholds legislative and overriding rights over 19 out of the 31 matters, hence, leaving the states with uninterrupted autonomy over 12 matters. According to Elaigwu (2010), the state governments have expressed displeasure over the encroachment of the Federal Government over the activities of the states in a bid to influence their decisions and exercise control over their resources in the agricultural and industrial settings, even as it is in the petroleum sector.

To maintain a balance in resource control, the rights of the Federal Government on the affairs of the state should be reduced, thereby allowing the states the leverage to invest their resources for their development. With this in place, the control of resources will take a new outlook.

Total Abolition of the On - shore/ Off - Shore Dichotomy Abrogation Bill: The Federal Government in 2004 bent to pressures by the state governments and introduced the Abrogation Bill of 2004, which was an amendment of the On-shore/Off-shore Dichotomy Abrogation Bill. This bill was rather an act of pity on the littoral states to allow a certain percentage of gains from off-shore resources to accrue to them. In essence, the bill states that the littoral states could benefit from resources less than 200m isobaths depth within their territories (Chijoke, et al, 2012). The point here is that the geographical differentiation of the ownership of coastal and waterways from the landed territories of the states is a geographical error. The waterways are the geographical surroundings of the littoral states, as such, should wield ownership of the riverine surroundings. Though there exist no international law backing the above statement, evidences from federal states like the United States of America make provision for the ownership and control of these areas by the state. For example, the American Riparian Law holds that "Land below the low water mark on navigable rivers belongs to the state governments". Hence, resources in these navigable riverine boundaries should be controlled by the states.

Decentralization and Independence of the RMAFC: After changes have been made to the pseudo - federalism practiced in the country, it is important that the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) be decentralized uniformly to allow states determine and manage revenue from their resources, without undue interference from the centre. The respective payments to the Federal Government from state resources should also be determined by the commissions of the states in agreement with a central board at the Federal level. The resulting advantage will be the autonomy of the states over their resources, and even development of rural areas, which have been left underdeveloped over the years.

Conclusion

In saner and developed climes, freedom of rights and ownership of property is one of the protected rights of the individual. An extension of this right is made to the states and the sub-regions constituting them. In essence, the right to control and manage their resources are sacrosanct since the federation itself is made up of independent and co-ordinate units. It is discovered that this is not so in Nigeria as the overarching authority of the Federal Government has assumed the expression of these rights on behalf of the states. The discovery from the study is that this has led to political, economic, social and environmental problems in the country which has hampered development over the years.

Recommendations

From the problems of fiscal federalism and resource control identified in the study, the following recommendations are made:

Derivative should be a core principle in the distribution of revenue. Subsequently, it should be increased to 50%;

State Governments should be the bursar which pay the Federal Government from the profits of oil/minerals and other resources, after retaining the derivation;

The Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) should be decentralized to the state level, which should constitute a 5-Man representative of The Federal Government in each state;

The zoning system for the presidency should be constitutionalized and effectively followed through to ensure equitable rotation of power among the geopolitical zones in the country;

A Social Crime Force (SCF) distinct from The Nigerian Police Force should be instituted to identify and investigate into social crimes relating to ethnic, cultural and religious discrimination and violence. The Force should be supervised by the executive arm of government;

Concession should be made by the Oil-producing States with the oil companies to establish an environmental protection and sanitation unit (in the companies), which will report directly to the States' Ministries of Environment, through each of the states' environmental protection agencies. The function of the unit should be to oversee and investigate into environmentally degrading cases as, oil pipelines leakages, vandalism, oil spillages, etc. and also make for the prevention of such cases, or the mitigation of their effects. A forum should be created to identify unemployed youths of the oil producing communities in order to train, develop and deploy them in productive ventures;

Compensation should be paid as and when due to residents of Oil-producing communities displaced as a result of environmental degradation of their habitats; and

The independence of the judiciary and anti-graft agencies like the Economic and Financial Crime Commission (EFCC), and the Independent Corrupt Practices Commission (ICPC) should be strengthened. They should also be well financed to help in the fight against corruption among public officials specifically in the Niger-Delta, and Nigeria, as a whole.

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