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Nigerian morbid federalism and demand for political restructuring

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The foundation of Nigeria's problems lies in its historical development. This is linked to the swift design by predatory colonial masters aimed at achieving their political economy in colonialization of Africa. Sequel to the amalgamation of the southern and northern protectorates in 1914, Nigeria's minimal state has continued to witness serial and intractable agitations, political interplays and intrigues and aspirations of statesmen and nationalists turned into defensive, mutual distrusts and regionalized. The social formation was at disequilibrium, hence, heightening the rate of agitations from different quarters. More worrisome is ever increasing calls for reformulation and restructuring of ailing Nigerian federal practice characterized by centripetal forces. However, it is based on this backdrop that the paper sets to interrogate the organic composition of Nigerian federalism; constitutional conferences and logic of political restructuring and the implications of Nigerians' perceptive on restructuring question. Methodologically, the paper appropriated documentary method and data were ostensibly generated through secondary sources of data collection and analyzed in content. The theoretical framework of analysis for the study was adequately anchored on the classical political economy paradigm as pioneered by Karl Marx; and validated through the writings of Ake, Alavi and Ifesinachi. The findings of the study had significantly revealed that federalism in Nigeria is more or less a feeding bottle system. Also implicated is that Nigerian state has failed to foster social engineering and nation-building, thereby enhancing agitations for restructuring. The paper recommends the need to devolve powers to other tiers of government other than concentration of power at center.

Key words: Morbid federalism, minimal state, Nigeria, restructuring, national development.

INTRODUCTION

It has being a culture of clash of interests, and constant struggle by political elites in the post-colonial states of Africa, when the minimal states in Africa that got their flag independence began to consolidate political power gotten through decades of struggles from the colonial masters. The age-long colonial regimes in Africa had imputed the systems with distortions, rivalries and ethnic chauvinism. It is important recalling that the amalgamations of 1906; and 1914 between southern and northern protectorates gave shape to the new entity called Nigeria. These were

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done without due consideration to culture, geography and history of the people. However, the introduction of the Arthur Richard and Lyttleton constitutions of 1946 and 1954, laid the groundwork for federalism in Nigeria. Although, federal system was adjudged best system of government considering the diversities and complexities that surrounded the formation of the Nigeria state.

Moreover, the practice of federalism in Nigeria was long overdue, and has implicated the constant calls for assessing its practices through the instrumentation of restructuring. It has been conceived that the plausible solution to the failed attempts through the convocation of National Sovereign Conference is the urgent action aimed at restructuring. It is worth knowing that the calls for restructuring in Nigeria accounts to the nature and character of power consolidation among the tiers systems, marginalization, coercive federal option and poor securitization of the lives and property of the people. According to Ifesinachi (2006), he noted that poor federal practices had engendered constant agitations for justice, consultation, opening of political space, re-negotiation of the Nigerian pacts and now restructuring. Accordingly, he avers that political restructuring is orchestrated by the separatists and irredentists' aspirations against perceived structural defects, institutional deformities, injustice, functional inequities, vexatious transition processes and controversial constitutional reviews and reforms in Nigeria federalism.

Likewise, Abutudu (2010), aligned that the tensions between the component units and the center, between the constituent units themselves and various interests often fuel demand for restructuring. He continues that the demands for equity and justice in the allocation of political space from minorities and marginalized groups have all made for a consistent and perennial stream of agitations for restructuring which suggests that the search for a national community has remained elusive in Nigeria. By implication, this means that the logic of restructuring needs impetus to restore the appearance of a federal system, a condition that allows each region or component unit to control resources within its jurisdiction and pay stipulated royalties to the government at the center. This would help to a greater extent, the development of the federating states toward self-reliance. Therefore, it is at this juncture, that we are driven to appreciate the organic composition of Nigerian federalism.

Literature review

The review and appreciation of relevant extant literature will be organized under the following themes:

Organic composition of federalism in Nigeria

The import of the foundation for Nigerian federalism laid

by Bernard Bourdillon was to be given full expression by Sir Arthur Richards who succeeded the former colonial master at expiration his mandate in the wee hours of 1946. As observed by Crowther (1973), key element in the constitution which took effect from 1st January, 1947 was the recognition of twin problems confronting Nigeria. These were the need to promote the unity of nation: and the need to provide adequately within that unity for the diverse elements which makes up the country (Alli, 2003: 74). It was the adoption of the Lyttleton constitution of 1954 that set Nigeria on the path of federalism. The constitution provided for a division of powers between the central authority and the three regional governments. Some items were exclusively reserved for only the central government which included foreign affairs, currency, immigration, customs, mining, railways major roads and communication. On the other hand, some items were for both central and component units under the concurrent list. Others were reserved for only the regional governments under the regional list (Oyediran et al., 2007: 171).

Moreover, after the constitutional conference of 1957. the Western and Eastern regions gained their regional self-independence respectively and the North in 1959. The 1957 constitutional conference had brought about many changes in Nigerian federalism. Firstly, it provided for a second chamber at the centre called house of senate, thus changing the structure of the legislature from a unicameral to a bicameral one. Secondly, each of the regions had a bicameral legislature and the head of the region was to be referred to as premier (Gana and Egwu, 2003: 84). However, with adoption of the independence constitution which came into effect on October, 1st 1960. Nigeria operated a parliamentary system of government based on the principles of federalism. The constitution provided for the office of a prime minister who was the head of government, office of governor-general and three regions. In 1963, Nigeria became a republic, and a new constitution was enacted. The new republican constitution provided that a president should replace the governorgeneral and the gueen of England ceased to be the head of state. In addition, there was the creation of Mid-Western Region on 13 August 1963, which increased the number of regions to four (Oyediran et al., 2007: 73).

According to Ofoegbu (1999) and Abutudu (2010), they note that no sooner had the integration of the midwestern region into the federalist arrangement than Nigerian federalism started facing with many problems which were as a result of the conspicuous imbalance among the regions. The Northern region had majority of seats in the parliament, and as such, determined all important decisions. This dominant position of the Northern region was not satisfactory to other regions. This had resulted in rivalries and open conflicts and current agitations for restructuring. With the military intervention in Nigerian politics, ethnicity was infused into the Nigerian army and other establishments and the

coming of General Yakubu Gowon to power altered the structure of Nigeria unitary system by creating twelve states out of the former four regions. The twelve states created by Gowon's administration returned Nigeria to the federal system. On Tuesday, 29 July 1975, another military coup took place that ousted General Gowon and brought General Murtala Muhammed to power. A panel was set up by General Muhammed to examine the creation of new states. Based on the reports of the panel led by justice Irikefe, General Murtala Muhammed created seven more states. This brought the total number of states to nineteen. It was also decided that the federal capital would move to Abuja (Ikejiani, 1991: 4; Ifesinachi, 2006: 27).

Furthermore, the assassination of General Murtala Muhammed in an abortive coup led by Lieutenant Colonel B. S. Dimka on 13 February 1976, brought the mantle of leadership upon General Olusegun Obasanjo who introduced the Local Government Reforms Act of 1976. With the reforms, local governments in Nigeria were recognized as the third tier of government, and they were to be administered by elected councils. The structure of government between 1976 -1979 was similar to that operated between 1970 and 1975. However, according to Ofoegbu (1999), Obasanjo's administration successfully completed a transition programme by handing over power to a democratically elected president on October, 1st 1979. Thus, the second republic that started in October 1979 operated a presidential system of government with a bicameral legislature at the federal level. The National Assembly was composed of the Senate and the House of Representatives. The president was also assisted in performing his duties by an executive council composed of a council of ministers. At the state level, a governor was elected for each state.

Moreover, following the prevalence of military coups and counter coups that occurred in 1980s, the emergence of Ibrahim Badamosi Babangida started yielding responses to public outcry and agitations for creation of new states. The regime succeeded in creating two additional states; Akwa-Ibom and Katsina in 1987. Also, the government later created nine additional states on August, 27th 1991, thereby bringing the total number of states in the country to thirty. The newly created states in 1991 were Abia, Anambra, Delta, Jigawa, Kebbi, Kogi, Osun, Taraba, and Yobe States (Oyediran et al., 2007: 175). It was after the annulment of the June 12 elections that the former military president, Alhaji Babangida, handed over power to an interim government headed by Chief Ernest Shonekan on August, 27th 1993.

However, scholars such as Osegue et al. (2016); Abubakar (2014); and Omitola (2016), noted that as part of transition programme of Abacha administration, he inaugurated the Arthur Mbanefo Committee on the creation of new states, local government areas and boundary adjustment on 13th December, 1995. The committee was given the needed standing rule and

mandated to examine all the demands for new states, local government areas, and boundary adjustments in all part of the country and make significant recommendations for the consideration and approval of the provisional ruling Council which was the highest policy making body (Akinbade, 2012: 551). It was after the reviewing the decisions of the committee, that the Provisional Ruling Council, headed by General Sani Abacha, approved the creation of additional six new states and 183 new local government areas throughout the country. The exercise brought the total number of states in the federation to thirty-six in 1996. The six newly created states were Bayelsa, Ebony, Ekiti, Gombe, Nasarawa, and Zamfara states. It is important to recall that despite the fact that governments and regimes are always trying to reposition the federal system into a global best practices, series of agitations had continued to force into shaping the Nigerian federal arrangement toward true federalism as dictated by Wheare (1963: 1).

Constitutional conferences and logic of political restructuring

Nigeria has since independence been grappling with the crisis of creating a fair just and equitable political arrangement among its different peoples. After several attempts entrench formidable unsuccessful to democracy; frustration, deep dissatisfaction and alienation arising from perceived injustice in the political system had become the core elements of mass political culture in the country. The need for political restructuring and national integration of all people in Nigeria became more pronounced with the threats to national unity created by the annulment of June 12 presidential election (Ugwuada, 2000: 105). In a response to serial calls from various quarters for restructuring, the 2014 National Confab was initiated aiming;

"to pass resolutions and conclusions which shall form the framework for the governance to guarantee freedom and equality, equity, justice and even-handed opportunities educational and economic social, political, participation and enjoyment, establish a system of government reflecting the general consensus Nigerians with due regard for our national expectations and aspirations as a united and indivisible federal entity: guarantee the promotion of social, economic and political cohesion of Nigeria. Acknowledge and encourage the harnessing of individual and collective initiatives aimed at the overall growth and development of the country; and to propose a new constitution which shall be promulgated into law by the National Assembly"

It is worthy to articulate from the above excerpt that the conference conceived power as customarily touching on the question of equity, fairness and justice in the allocation of the fundamental indices of power which were identified as economic, military, bureaucratic and intellectual. It also recognizes that in Nigeria with diverse people and corresponding diverse political, cultural and economic endowments, federalism must reflect a genuine attempt to regulate relationship among group, geopolitical zones and component units as well as be a reflection of these identifiable divergences within a framework of national unity. The question that arises is how can this address the call for restructuring and general political tensions and cries of marginalization by the different nationalities.

The coming into being of the Nigeria state as a colonial creation made it an imposed state lacking normative acceptance by the society. This implies the need to transform the state from its imposed origin into a living, viable normative, state with a national, unifying appeal and institutional framework (Ugwuada, 2000: 107). No wonder, Agagu (2008) and Chujor (2017), premised the history of Nigerian state to the beginning of decolonization process which has been pre-occupied with the singular task of transformation. It can therefore be said that statebuilding effort in Nigeria, instead of being for the consolidation of the existence, has been essentially geared towards erecting basis for the emergence of a true Nigerian, state enjoying widespread supports of its diverse people and functioning effectively over its territory.

The logic of political restructuring in Nigeria would be the restoration of the appearance of a federal system. It is heart-breaking that instead of aiming at such restoration on the tenets of federal principles, the Nigerian federal system of government has adequately over burdened itself with issues the states would have handled perfectly as contained in every federal constitution. The 1999 Nigerian federal constitution has given enormous powers to the government at the center at the expense of the components units. Taking an eagle on the letters of the constitution, part 1 of the second schedule of the 1999 constitution, the exclusive legislative list contains sixty eight items instead of eight that it should. Likewise, the concurrent list detailing responsibilities shared by the government at center and the federating units, has thirty items, fifteen of them are similar to those contained therein in the exclusive lists which include but not limited to education, agriculture, information etc.

The clamour for political restructuring is intended to achieve objective aimed at reducing the powers of the center, thereby encouraging the component units through the constitutional provisions on their role as partners in progress. Restructuring is to serve as a steering mechanism to properly give focus and locus to attempts of collective identity and distributive politics. As part of reasons for political restructuring is a better appreciation of the need to correct perceived structural defects and institutional abnormality, enhance tolerance and respect for civil and civic rights of aggrieved ethnic nationalities

and regions. Nigeria's political restructuring efforts are necessitated by the very fact that federalism in Nigeria never took into cognizance the perceived marginalization and peculiarities inherent in the federating units (Table 1).

Theoretical framework of analysis

The theoretical framework appropriated for the study is anchored on the classical political economy approach as propounded by Karl Marx in 1867and 1968; and validated through the writings of Ake (1981:98), Alavi (1975) and Ifesinachi, (2005). It presents as one of the bases and paradigms used to explain social interaction and processes prevailing in the political system. Delivering on theorization, the classical approach presents reverse influence, in the long run, organic relationships between sub structure and the super structure. The basic assumption of Marx's theory on classical political economy approach is that the economic system of any state determines the socio-cultural, political religious and scientific subsystem of such state. Economic system here implies the method of production, distribution and the nature of consumption prevalent in state.

Therefore, reconciling the assumptions of the classical political economy approach implicates the various aspects of life in human society which places dire emphasis on the material means of production as the basis of life. It maintains that certain law governs the production and exchange of the material means of life in human society at various stages at its development. Importantly, the manifesting social relations of production act on the class relationship which allows surplus value to be appropriated by the ruling class and bourgeoisies. According to Ake (1981), he maintained:

what the materials assets and constraints of a society are; how the society produces and reproduces material goods to meet its material needs, how the goods are distributed and what type of social relations arise from the organization of production. We have come a long way in understanding the culture of that society, its laws, its religious system its political system and even its mode of thought.

However, according to Karl Marx, the social life including politics is determined primarily by social production, what is produced, how it is produced, and how what produced should be distributed (Ake, 1981: 85). It is characterized by social movement which is a process of natural history governed by laws which are independent of human will and consciousness. In other words, society cannot be discussed outside the nature of its classes and their relationship with one another (Ugwuada, 2000: 40). Also, it is important recalling that where classes exist in society, there is bound to be a state. The state has been defined as a specific modality of class domination with its

Table 1. Showing the lists of appointments made by President Muhammad Buhari, 2015-2018.

| S/N | Position | Name of Appointee | State | Region |
|-----|---|---|--------------|---------------|
| 1 | Aide de Camp to president: | Lt. Col Abubakar Lawal | Kano | North-West |
| 2 | Special Adviser, Media and Publicity to the president | Femi Adesina, | Osun | South-West |
| 3 | Senior Special Assistant, Media and Publicity | Garba Shehu | Kano | North -West |
| 4 | State Chief of Protocol/SpecialAssistant | Lawal Abdullahi Kazaure, | Jigawa | North-West |
| 5 | Accountant General of the Federation | Ahmed Idris | Kano | North-West |
| 6 | National Security Adviser | Babagana Monguno | Borno | North-East |
| 7 | Chief of Defence Staff | Abayomi Olonishakin | Borno | North-East |
| 8 | Chief of Army Staff | Tukur Buratai | Borno | North-East |
| 9 | Chief of Naval Staff | Ibok-Ete Ekwe Ibas | Cross Rivers | South-South |
| 10 | Chief of Air Staff | Sadique Abubakar | Bauchi | North-East |
| 11 | Chief of Defence Intelligence | Monday Riku Morgan | Benue | North-Central |
| 12 | Director General, State Security Services, SSS | Lawal Daura | Katsina | North-West |
| 13 | Chairperson, Independent National Electoral Commission | Prof Mahmood Yakubu | Bauchi | North-East |
| 14 | Managing Director, Nigerian Ports Authority | Habibu Abdulahi | Kano | North-West |
| 15 | Special Adviser, Niger Delta Amnesty Office | Paul Boroh | Delta | South-South |
| 16 | Acting Director General, Nigerian Maritime Administration, Safety and Security Agency, NIMASA | Baba Haruna Jauro | Kano | North-West |
| 17 | Executive Vice Chairman/ Chief Executive Officer, Nigerian Communications Commission | Umaru Dambatta | Kano | North-West |
| 18 | Executive Chairman, Federal Inland Revenue Service, FIRS | Babatunde Fowler | Lagos | South-West] |
| 19 | Director General, Budget Office of the Federation | Aliyu Gusau | Zamfara | North-West |
| 20 | Secretary to the Government of the Federation | Engr. Babachir David Lawal | Adamawa | North-East |
| 21 | Chief of Staff to the President | Alhaji Abba Kyari | Borno | North-East |
| 22 | Comptroller-General, Nigerian Customs Service | Col. Hameed Ibrahim Ali (retd.) | Nassarawa | North-Central |
| 23 | Mr. Kure Martin Abeshi | Comptroller-General,Nigerian Immigration Service | Nassarawa | North-Central |
| 24 | SSA to the President on National Assembly Matters | Senator Ita S.J. Enang | Akwa Ibom | South-South |
| 25 | Group MD NNPC | Emmanuel Kachikwu | Delta | South-South |

Source: Abada et al. (2018).

main distinguishing feature being the autonomisation of class domination. This means that the institutional mechanisms of class domination are not differentiated from the ruling class and class domination (Ake, 1981: 85). As a result, the state has become a product of class struggle and instrument which is meant to be autonomous standing above class struggle.

In predatory Nigerian state, her emergence from colonial domination and linkages, distortions and exploitations had ensued a class struggle instead of delinking from the shackles of colonialism and the worst, imperialism and neo-colonialism. The faulty partitioning of Africa in general and conglomeration of different ethnic nationalities in Nigeria in particular had fueled agitations and which had impacted on the nature and character of marginalisation as perceived by each nationality and region in Nigeria. According to Ifesinachi (2006), he carefully maintained that;

"The demand for a sovereign national conference in

Nigeria is as a result of the ethnic tensions and political conflicts and ethnic problem has as being always a class problem. The operation of federalism in Nigeria might only worsen the problem of ethnicity and general political instability in Nigeria"

The excerpt above portrays Nigeria state as being dominated by few guardian class who own and control the means of material production through the cliché of nationhood and identity politics, who had been assigned specific functions of protecting and guiding prevailing mode of production. The assignment and re-assignment of portfolios and specific functions to the ruling class at the detriment of the poor masses and lumen proletariats aggravate social and intractable conflicts between the ruling class and the poor, and amongst the ruling class themselves. However, addressing the societal problem of distribution will be the herculean task of reconciling every segments of the state which is bound to be futile. This explains the Nigerian crisis of nationality question and

restructuring as particular group in the state tend to dominate allocative political power in the process of social production and reproduction of materials existence.

Implications of Nigeria's perspectives on restructuring

The post-colonial character of Nigerian state notwithstanding the existence of other forms of logic, is the main driving factor toward institutional reforms in a federal system and the recognition that existing state institutions, particularly at the center are inadequate to underscore and put to halt immediate and new challenges. This implicates trajectory principles and interests of the military driven constitutionalism in Nigeria which is the paradox inherent in military junta in organizing constitutional talks that put in place the inherent deficiencies of Nigeria's 1999 constitution. According to scholars like Amuwo et al. (2016), they averred that the essence of military cloning in the constitutional engagements and drafting was to legitimize and civilize military rule rather than to restore constitutional life as such.

The agitations by different ethnic identities and regions in Nigeria had been triggered by one constitutional provision or the other as wrongly coded by the military arm-chair theorists. Therefore, for a meaningful restructuring in Nigeria; Bello (2018), maintained a total overhauling if not rewriting of the 1999 constitution is required. Mere amendment may not suffice. He furthered his argument by citing the constitution that;

"Sections 2 (2) of the 1999 Nigerian constitution as amended states that; Nigeria shall be a Federation consisting of states and a Federal Capital territory. Section 3(1), maintains that there shall be thirty six state in Nigeria, that is to say, Abia, and Zamfara. Section 3 (6), there shall be seven hundred and sixty eight local governments in Nigeria ...and six area councils"

The above letters and spirit of the constitution portray that there can never be restructuring in terms of creation of more states unless those constitutional provisions are amended. In addition, merging the thirty six states into six states and regions as part of the proposed restructuring in some quarters violates the constitutional provisions. However, it is noted that state creations up to thirty six states in Nigeria were meant to give sense of belonging to some perceived oppressed minorities within the polity, so to ask them to fuse into six geographical regions may not be palatable to those minorities (Bello, 2018:). Although, some states were created to satisfy the yearnings of some minorities. The point of departure is the fact that most of the thirty six states are not economically viable, and cannot survive without federal allocations. This is because rentier economy operated in the country does not encourage the component units including the federal government to aggressively generate revenue internally for self sustenance. Therefore, without aggressive tax generation effort, there is no state including the federal government that can survive when restructured without allocation from the federation account (Bello, 2018: 9; Amuwo, et al, 2016: 54).

The understanding of restructuring through transfer of government's powers from the federal to state, and constitutional provisions needed to be revisited and put under serious cognizance. Looking at part 1 of the second schedule of the constitution which centered on the exclusive configuration of the legislature for the federal government needs to devolved and restructured. It comprised of sixty eight items, with item thirty four, on labour, constituting trade unions, industrial relations conditions, safety and welfare of labour, industrial disputes, prescribing a national minimum wage for the Federation or any part thereof and industrial arbitrations. Thus, the fixing of minimum wage for the whole federation is a constitutional provision and state fixing a particular salary structure different from the national wage is a violation of this constitutional provision unless and until the provision is amended.

Furthermore, the issue of restructuring on local government autonomy and devolution, the constitution is explicit and its interpretation and implementation had remained controversial. For instance,

"Section 7 (1) of the constitution states that the system of local government by democratically elected local government council under this constitution shall be guaranteed; and accordingly, the Government of every state shall subject to section 8 of this constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils"

The above provisions do not allow caretaker or interim management for local government but democratically elected officials. These functions empowered the third tier of government to generate its revenue internally.

The Table 2 portrays the constitutional provision on the distribution of revenue by percentage; Federal Government has 52.68% (This is further divided into general ecological problems which has (1%), Federal Capital Territory (1%), Development of natural resources (1.68%), statutory stabilization (0.5%). The state government through the constitution gets 26.72%, while local government gets 20.60% as their respective revenue percentages.

In addition to the federation account formulae stated above, there is also separate sharing ratio for Value Added Tax (VAT), in which Federal gets 15%, States share 50% and Local Governments share the balance of 35%. On the other hand, the horizontal allocation formula which is more for the States and Local governments

Table 2. Summary of Gross Revenue Allocation by Federation for the Month of February, 2018.

| S/N | Beneficiaries | Statutory | Distribution of 0.654Billion Excess Bank Charges | VAT | Total |
|-----|----------------------------|--------------------|---|-------------------|--------------------|
| 1 | FGN (see Table II) | 257,581,783,343.65 | 344,789,791.79 | 12,880,373,815.60 | 270,806,946,951.04 |
| 2 | State (see Table III) | 130,648,922,758.97 | 174,881,990.06 | 42,934,579,385.33 | 173,758,384,134.36 |
| 3 | LGCs (see Table III) | 100,724,843,145.01 | 134,826,683.96 | 30,054,205,569.73 | 130,913,875,398.70 |
| 4 | 13% Derivation Fund | 57,486,527,106.17 | - | - | 57,486,527,106.17 |
| 5 | Cost of Collection - NCS | 3,364,341,982.42 | - | 456,856,907.24 | 3,821,198,889.66 |
| 6 | Cost of Collections - FIRS | 2,517,101,384.09 | - | 3,121,024,708.20 | 5,638,126,092.29 |
| 7 | Cost of Collection - DPR | 2,965,035,262.72 | - | - | 2,965,035,262.72 |
| 8 | Refund- FIRS | 2,000,000,000.00 | - | - | 2,000,000,000.00 |
| | Total | 557,288,554,983.04 | 654,498,465.81 | 89,447,040,386.10 | 647,390,093,834.95 |

Source: FAAC (2018).

captures principles that maintain inabilities of the federal and states to generate their revenues when the federal practice is restructured.

Moreover, according stipulations of the 1999 constitution;

"Section 80 (1) maintains that all revenues or other moneys raised or received by the federation shall be paid into and form one Consolidated Revenue Fund of the Federation. Section 162 (1) maintains that the federation shall maintain a special account to be called "the Federation account" into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigerian Police Force, the Ministry of department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja".

It is very clear that the constitutional provisions of the 1999 constitution had made difficult and better still, impossible for federating states to thrive, especially as it pertains revenue generation and mobilization. The President upon acceptance of advice from the Revenue Mobilization Allocation and Fiscal Commission, presents before the National Assembly, proposals for revenue allocation from the Federation Account and in determining the formula, the National Assembly takes into account the allocation principles, especially those on equity of states, internal revenue generation, land mass, terrain as well as population density which are sources of worries, and call for restructuring by the people of Niger Delta and other geopolitical zones Table 3.

METHODOLOGY

This study adopted documentary method, and as data for the study were gathered through secondary sources of data collection and analyzed in content. The secondary sources that formed the data were appropriated through text books, journal articles, official gazette, newspapers, internet sources and monograph. Better still,

the study relied on qualitative method on arriving in its logic. The promptness of this, is not farfetched due largely on the nature of the agitations and counter agitations in Nigeria, a reflection on the state of lopsided federal practices and principles. This is characterized by attendant unitary system being paraded as federal system of government. Thus, the accumulation of enormous powers by government at the center has called for devolution of powers to other tiers and levels of government. This could be achieved through the instrumentation of restructuring.

FINDINGS

Nigeria's The restructuring debate through convocations of the Sovereign National Conference and the National Confab had been informed by persistent demands for, and the need to re-invent a better and true federal system with a view of correcting perceived structural and functional inequalities and deficits. It is germane to note that the reconciliation of the federating units is an attendant reason and yearning for application of the instrument of restructuring, which is aimed at correcting the perceived anomalies associated with Nigerian constitution of 1999, and the marginalization and inabilities of government at the center to devolve powers to the other tiers.

However, arising from the study, the findings have significantly reveal that the nature of federalism and federal practices in Nigeria is more or less a feeding bottle system. The government at the center always keeps appropriating powers for itself. Worse still, the inabilities to consolidate on the powers for effective social engineering and national development has compounded and complicated the system. Also implicated is that Nigerian state has failed to foster social engineering and nation building thereby enhancing continuous agitations for restructuring.

CONCLUSION AND RECOMMENDATIONS

The paper appreciated the system of government,

Table 3. Shows revenue allocation to local government councils by federation account for the month of February, 2018.

| | 1 | 2 | 3 | 4 | 5 | 6 | 7(3+4+5+6) |
|-----|---------------|----------------|-------------------------------|------------------|---|-------------------|--------------------|
| S/N | Beneficiaries | No. of LGCs | Gross Statutory Allocation | Deduction | Distribution of 0.654Billion Excess Bank Charges | Value Added Tax | Total Net Amount |
| 1 | ABIA | 17 | 2,090,661,879.04 | - | 2,798,485.45 | 536,149,619.96 | 2,629,609,984.45 |
| 2 | ADAMAWA | 21 | 2,637,069,901.54 | - | 3,529,887.75 | 631,113,057.27 | 3,271,712,846.57 |
| 3 | AKWA IBOM | 31 | 3,512,422,147.37 | - | 4,701,603.06 | 870,056,577.21 | 4,387,180,327.63 |
| 4 | ANAMBRA | 21 | 2,651,320,906.87 | - | 3,548,963.64 | 727,718,428.91 | 3,382,588,299.42 |
| 5 | BAUCHI | 20 | 3,009,773,892.65 | - | 4,028,776.03 | 693,471,241.09 | 3,707,273,909.77 |
| 6 | BAYELSA | 8 | 1,225,088,142.06 | - | 1,639,859.31 | 290,720,066.56 | 1,517,448,067.93 |
| 7 | BENUE | 23 | 3,275,099,814.10 | (139,538,498.52) | 4,383,931.85 | 721,739,808.10 | 3,861,685,055.53 |
| 8 | BORNO | 27 | 3,555,776,928.97 | - | 4,759,636.23 | 793,374,470.57 | 4,353,911,035.77 |
| 9 | CROSS RIVER | 18 | 2,292,297,393.69 | (38,551,266.10) | 3,068,387.57 | 545,318,731.92 | 2,802,133,247.08 |
| 10 | DELTA | 25 | 2,937,250,344.22 | - | 3,931,698.59 | 806,852,922.12 | 3,748,034,964.93 |
| 11 | EBONYI | 13 | 1,695,693,879.33 | (47,718,569.30) | 2,269,795.37 | 409,072,583.63 | 2,059,317,689.03 |
| 12 | EDO | 18 | 2,247,394,072.51 | - | 3,008,281.58 | 631,798,421.76 | 2,882,200,775.85 |
| 13 | EKITI | 16 | 1,784,512,393.86 | - | 2,388,684.67 | 474,654,363.52 | 2,261,555,442.04 |
| 14 | ENUGU | 17 | 2,283,385,789.68 | - | 3,056,458.81 | 555,161,422.90 | 2,841,603,671.40 |
| 15 | GOMBE | 11 | 1,564,577,537.87 | (53,983,557.43) | 2,094,287.71 | 371,257,457.50 | 1,883,945,725.65 |
| 16 | IMO | 27 | 3,060,244,893.10 | - | 4,096,334.71 | 797,194,032.89 | 3,861,535,260.71 |
| 17 | JIGAWA | 27 | 3,215,075,392.01 | - | 4,303,585.29 | 838,392,586.98 | 4,057,771,564.29 |
| 18 | KADUNA | 23 | 3,615,656,713.92 | _ | 4,839,789.17 | 895,638,613.65 | 4,516,135,116.74 |
| 19 | KANO | 44 | 5,756,435,371.05 | _ | 7,705,359.16 | 1,523,252,965.47 | 7,287,393,695.68 |
| 20 | KATSINA | 34 | 4,382,472,230.75 | - | 5,866,221.08 | 1,039,383,027.09 | 5,427,721,478.92 |
| 21 | KEBBI | 21 | 2,765,810,388.39 | _ | 3,702,215.18 | 638,769,319.66 | 3,408,281,923.23 |
| 22 | KOGI | 21 | 2,858,667,627.90 | (89,972,595.51) | 3,826,510.57 | 621,740,557.95 | 3,394,262,100.91 |
| 23 | KWARA | 16 | 2,022,806,777.65 | - | 2,707,657.03 | 496,751,564.21 | 2,522,265,998.90 |
| 24 | LAGOS | 20 | 3,445,843,635.03 | - | 4,612,483.44 | 4,509,608,832.57 | 7,960,064,951.04 |
| 25 | NASSARAWA | 13 | 1,804,692,285.26 | (39,238,127.24) | 2,415,696.75 | 387,436,949.36 | 2,155,306,804.13 |
| 26 | NIGER | 25 | 3,340,346,211.23 | - | 4,471,268.35 | 746,457,278.35 | 4,091,274,757.93 |
| 27 | OGUN | 20 | 2,382,990,909.62 | (115,776,950.40) | 3,189,786.67 | 832,650,800.04 | 3,103,054,545.93 |
| 28 | ONDO | 18 | 2,275,907,053.43 | (47,177,126.82) | 3,046,448.04 | 582,349,412.10 | 2,814,125,786.75 |
| 29 | OSUN | 30 | 3,082,773,646.13 | (82,028,645.40) | 4,126,490.89 | 811,745,904.25 | 3,816,617,395.87 |
| 30 | OYO | 33 | 3,888,678,423.23 | (83,688,581.46) | 5,205,246.30 | 1,136,533,258.14 | 4,946,728,346.21 |
| 31 | PLATEAU | 17 | 2,437,680,343.10 | - | 3,262,992.00 | 553,045,371.09 | 2,993,988,706.19 |
| 32 | RIVERS | 23 | 3,021,639,922.71 | - | 4,044,659.47 | 1,005,869,576.91 | 4,031,554,159.10 |
| 33 | SOKOTO | 23 | 3,043,259,079.32 | (35,989,038.17) | 4,073,598.10 | 685,868,978.20 | 3,697,212,617.45 |
| 34 | TARABA | 16 | 2,280,932,861.36 | - | 3,053,175.41 | 466,021,615.23 | 2,750,007,652.00 |
| 35 | YOBE | 17 | 2,293,278,097.11 | - | 3,069,700.30 | 487,981,533.95 | 2,784,329,331.36 |
| 36 | ZAMFARA | 14 | 2,072,130,062.10 | - | 2,773,679.42 | 488,586,892.26 | 2,563,490,633.79 |
| 37 | FCT, ABUJA | 6 | 915,196,196.85 | - | 1,225,049.00 | 1,450,467,326.34 | 2,366,888,572.18 |
| | Total LGCs | | 100,724,843,145.01 | (773,662,956.35) | 134,826,683.96 | 30,054,205,569.73 | 130,140,212,442.35 |

Source: FAAC (2018).

federalism which Nigeria has being practicing as contained therein in the 1999 constitution. Such practice has over the decades triggered disaffection and clamour for restructuring due to the nature of power concentration at the center and heightened marginalization and helpless

of the federating units. The study also explored myriad of views of scholarship on the organic composition of Nigeria federalism, constitutional conferences and political economy behind the logic for political restructuring. The findings of the study had revealed that

the nature and character of federal practice in Nigeria could be attributed to centripetal force at work and the component units had gone beyond the elastic limit to demand for restructuring of the federal system. However, arising from the findings of the study, the paper recommends the following policy options:

- (i) The devolution of governmental power to other tiers. This implies that the federating states must not be mere administrative units but political units with separate powers properly defined in the constitution. The transfer of powers through the legal instrumentation of the constitution helps to reshape the much concentration of power at the center by allowing the components units to exercise substantive power over its jurisdiction. Also, such devolution helps in the long run to build culture of state viability and sustainability.
- (ii) There is the need to remodel the Nigerian constitution in line with the fundamental principles of federalism, not as tailored by the military. The redefinition and remodeling will take in to cognizance the diversities and social relations of production and material existence of life peculiar to Nigerian state. Also, modalities should be put in place for the enhancement and monitoring the abuse of principles of intergovernmentalism.

CONFLICT OF INTERESTS

The authors have not declared any conflict of interests.

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