

FISCAL FEDERALISM AND NIGERIA RESTRUCTURING CRUSADE: THE PARADIGM OF RESOURCE CONTROL

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ABSTRACT

Demand for autonomy by federating units and the need for restructuring Nigerian states has been the issue in the front burner in recent years. Agitations and demands have arisen due to disparity in the shares of revenue, and surplus from resource among the states. This paper explores historical records of Nigerian state and the dichotomy in her fiscal centralization or decentralization of political power; the politics that underscore agitation for true federalism and consequently, the recent call for restructuring. It argues that while the emergence of Nigeria nation state could be affirmed to be asymmetrical, the benefits derived by those who are benefactors of her asymmetric nature is unlimited; as a result, the call for restructuring over the years remained a threat to the benefactors (political elites) who preferred to let it be; the status quo. It concludes that agitations for true federalism, resources control as well as demands for restructuring will continue as long as federal government refuse autonomy and denies auto centric development of component units. Nigeria government should take the bull by the horn to see to true fiscal federalism, while crusade for restructuring should go beyond the politics of resource control, political restructuring to inclusive policy, politics and sustainable development.

Keywords: Fiscal Federalism, restructuring, resource control, politics, political economy, Nigeria

Introduction

Historically, Nigerian state emerged as a product of British colonial design, primarily for the purpose of material resources, administrative conveniences than deliberate attempt to foster political integration and economic emancipation of the indigenous populace (Uranta and Ibiamu, 2011). The union of the Northern and Southern protectorates formed what is called today; the Federal Republic of Nigeria without due cognizance to the socio-cultural relationships of the people which culminated to idea of Nigeria being regarded as a mere geographical expression.

Though, the practice of federalism and resource control formed the focal point of Nigeria pre-independence of the 1957, Constitutional Conference in London, and the 1958 Conference which later led to the enactment of the 1960 Independence. The 1960 Independence and the 1963 Republican Constitutions respectively however, enshrined some fundamental principles of fiscal federalism and resource control in view of the level of deprivation percentage accruable to regions. In the course of the nation's political evolution however, these constitutions were either suspended or repealed by the ruling military regimes and the country tilted towards what looks like a unitary system, but a very strong Federal Government.

With the return of democratic governance in 1999 and the contending developmental problems that the minority groups from south- south Niger Delta region had successively experienced, there has been a spontaneous call for the resource control and need for institutionalization of a true federalism, and consequently the restructuring politics. Fiscal federalism is concerned with “understanding which functions and instruments are best centralized and which are best placed in the sphere of decentralized levels of government (Qates, 1999). In other words, it is the study of how competencies (expenditure side) and fiscal instruments (revenue side) are allocated across different (vertical) layers of the administration. An important part of its subject matter is the system of transfer payments or grants by which a central government shares its revenues with lower levels of government. For example, under the Canadian constitution, the provinces and federal government legislate on natural resources in which the provinces have substantial control over their own natural resources. It is the existence in one country of more than one level of government with each having different taxing powers and expenditure responsibilities. In its original sense, a federation means a group of states who agree to unite together to form one larger country and set up a single central government to rule the new larger state; but since the component states do not want to lose totally their former identities or separateness, they retain some of their governmental powers and hand over only certain parts of their former powers to the newly created federal or central government.

The federation of Nigeria however was different from this inauguration format. Nigerians were never consulted before the amalgamation of 1914 or the creation of three regions in 1954; they never agreed freely to come together and the result of this unwilful coming together have been

on suspicion of domination especially by the north at disadvantage of the south which the north saw as being in a more advantageous position (Ariyo, 1999). While discussing of fiscal federalism emphasized is on social fiscal federalism by putting in to consideration the modification of institutions and indigenous culture to order. This order are conditions as the prerequisite for socio-cultural and geographical contiguity of the Nigerian state. The attempt to solve the twain problem of tax jurisdiction and revenue allocation is a pronouncement for equity and efficiency. So, power distribution and divisions between the levels of government such that federal/state financial relationships revolve around who impose what kind of tax, and who takes what kind of shares of revenues raised by the governments?

As a matter of fact, revenue allocation such like has been the subject of much contention in Nigeria even well before her independence. Allocations have varied from as much as 50%, owing to the first republic's high degree of regional autonomy, and as low as 10% during the military era. The revenue allocation formulae do not tell the whole story of the distribution of oil money (Akpan, 2011). The discrepancy in the allocation intensifies the agitation for fiscal federalism, and the need for balanced development among the component units that make up Nigeria (Amadi and Oruwari, 2008). This among many other reasons has given views to many who blame the kind of federalism in Nigeria where resources are controlled by the Centre. Thus, the issue of fiscal federalism is a unique one in Nigeria. This is because it is characterized by constant struggle for change and agitation for resource control. From different quarter, the type of Nigeria federation has been considered as fiscal centralism instead of fiscal federalism. This is possible because in multi ethnic society like Nigeria, the political elites among the major ethnic groups who control the government are found of transferring resources to benefit and develop areas other than where the resource coming from. This is the basis for the articulation of resource control which spurred the south-south states and civil society groups in Nigeria and overseas. The disadvantageous minority group have in recent years has reverses to efficient means by agitating qualitatively for management of resources for the common good. The agony suffered by the people is glaring as meaningful transformation has not been achieved even with the 13 percent derivation by the deprived oil producing states in Nigeria. Consequently, in spite of the hue and cry for resource control, the Nigerian political elites have displayed doubt over its possibility, as a result of the fear of political equation and domination by the minority groups.

It is on this regard that this study stands to examine fiscal federalism and resource control, the restructuring crusade and the implications of these demands in Nigeria's political economic system. The study is further structured into four sections. The introduction in section one, section two has to do with conceptual framework. Section three treats Nigeria's fiscal experiences and the imminence of resource control and restructuring agenda while section four has conclusion and recommendations.

Conceptual Framework

There is a consensus among scholars that the contemporary concept of federalism originated with Wheare who refers to federalism as a constitutional arrangement which divides the lawmaking powers and functions between two levels of government in such a way that each within its respective spheres of jurisdiction and competence, is independent and coordinate (Wheare, 1963) He notes that coordinate supremacy of all the levels of government with regard to their respective functions remains a cardinal principle of federalism. This means that federalism has emerged as a particular kind of functional arrangement between states for living and working together nationally while presenting a measure of separate identity. The records however, showed according to Vincent (2001), that the concept of fiscal federalism was first introduced in Nigeria in 1946, following the adoption of the Richards constitution which mean that the period of 1947 to 1952 marked the beginning of the recognition of sub-national governments during which financial responsibilities were devolved and fragmented into the three regions, North, West and East. The greatest problem of federalism in Nigeria today however, is as a result of lack of good understanding among the leaders and the populace; the nature of federal relationship as manifested between the federal and the state governments. Right from the independence of each unit of government is misconstrued to translate to competition and confrontation with each other and in the process, unhealthy rivalry and competitions sets in. The mutual suspicious was considered a setback to Nigeria's national development in the first republic.

Nigeria's Fiscal Federalism Experiences

The gamut of Nigeria's fiscal federalism is transient of the pre-independent and post independent fiscal structures. Post independent fiscal structure is divided into military and democratic epochs

of fiscal systems. The pre independent period spanning through 1861 to 1886.- here, Nigeria's administration was colonised with all three territories of colony of Lagos, the Niger coast protectorate and Niger territories of southern Nigeria which characterized a federal system of administration with Lieutenant governors in Lagos and Kaduna for each territory with an overall governor-general in Lagos for the central government. From that time the fiscal arrangement was that revenue and expenditure of the two governments in Northern Nigeria were merged as single budget (Tukur, 2005)¹.

The period witnessed three budgets; central, northern and southern Nigeria printed in a single volume-a budget book. The revenue formed single fund to service aggregate demand. Naturally enough the budget was practically convenient retaining some features of dualism. Formal revenue allocation started in 1946 and with the internal authority by regions under the Richards constitution and responsibilities shared. The objective was to make available to all levels of government independent sources of revenue which would be adequate to undertake their constitutional functions and responsibilities. This period sought for acceptable formulae in conformity with changing realities.

The Phillipson commission of 1946 originated the first pre-independent report on fiscal allocation with three principles of derivation, even progress and population. However only the population principle was applied. Regional revenues were divided into two classes; declared revenues and non-declared revenues. Declared revenues were those collected by regions and non-declared revenues collected by the central government. Those of the federal government was shared among the regions as: Northern Region - 46%, Western Region - 30% and Eastern Region-24%.

The second pre-independent report of Hicks-Phillipson 1951, introduced another principle of independent revenue, derivation, need and national interest. The third was Chicks commission of 1953 with the principle of only derivation which recommended 50% of revenue to the federal government and the remaining 50% to the then regions. In 1958 Raisman commission recommended the creation of distributable pool account. What went into distributable pool

¹Tukur, H. A. (2005). Fiscal federalism in a democratic system of government: the Nigerian experience. Kano public lecture of the National Council on finance and economic development, September, 1-2, 2005

account was to be shared among the regions using general principles, continuity of government service, minimum responsibilities, population and balanced developments as for the, North-40%, West 24%, East 31% and Southern Cameroons then, 5% and as they left their share was splinted among the regions with 2.1% to the North, 1.3% to the West and 1.6% to the East.

Regional politics and ethnic domination

The regional politics at pre-independent provided an avenue not to ensure a truly federal structure as politics was based on ethnic sentiment, rather than regions with multiethnic configurations that provided regional majorities with opportunity to dominate, marginalize and exploit minorities and sub minorities in the region (Adilieaje ,2008). The post independent revenue allocation as reviewed by the Binns Commission later recommended revenue from the *Distributable Pool Account* to be shared among the north, east and the west to 42%, 30% and 20% respectively. It is observed that with the establishment of distributive account finance became the most important factor that determines the extent of autonomy allowed to sub national governmental units in all governmental arrangements and the degree of peace and coexistence among the governmental levels the Nigerian citizens in particular (Marcellous,2008).

The creation of Midwestern region and the military coup dicta in January 15th 1966 however, fell Nigeria into the hands of the military. And the fragmentation of Nigeria into states further the creation of another system of fiscal federalism. Though rejected by the then military government on the ground that its range went beyond the military. In 1968. Dina interim committee changed the distributive pool account to state *Joint Account*. There was also the creation of special grants account, permanent planning and fiscal commission. In addition to that was horizontal standards, balanced development and derivation account. On a vertical formula, royalties from onshore mining was 10% for states of origin, 10% for federal government states joint account was 70% and special grants 5% with rents from on-shore operations to states on the basis of derivation at 100%. In 1977 the Aboyade Technical Committee recommended for vertical allocation on the basis of 57% for the federal government, 30% for the states, local governments 10% and 3% for special grants accounts. The military circumstance of their period was more blessed with excess oil revenues during the period under survey, but they were

basically confronted with some problems as: the glaring disparity in the social and welfare responsibilities of the new states and the basis of their finances.

To this effect, the military government restructured the expenditure of the states through the transfer of power to the center. By and large, the states become depended on revenue collected and distributed through the center. It is on this ground that Marcellus, (2008) argues that politically the lion share of the national revenue given to the federal government runs against the grain of the current global trend in federalism where the expectation is that the states and the local governments will increasingly constitute the nub of economic development and centers for the provision of social amenities and infrastructure. For instance; after a lot of conflicts including litigation with intense debates in the National Assembly, extensive lobbying and complicated manouevres, a new revenue allocation arrangement was enacted into law under the *Allocation of Revenue Act* No. 1 of 1982 with allocation of 55% for federal government, 30.5% for states, 10% for local governments, 4.5% for oil producing communities, 1% for ecological problem; 20% on derivation principle and 1.5 directly for mineral producing areas. It was admitted that since the 1992 revenue allocation in Nigeria, the system of resource allocation has not undergone major change in terms of fair review except the whims and caprices of the government in power that adjusts the revenue sharing formula to suit its interest.

It could however, be affirmed that the real test of fiscal federalism for Nigeria could be re-traced back to the return of democratic government in October 1999 nevertheless, the latest allocation formula as amended by the executive order in 2002 are such that federal government - 52%, states 26.72%-.and local governments - 20.60% with an entitlement of 13% derivation from the oil producing states. Such foregoing demonstrates that in an emerging democracy, the planning and management of fiscal relations between the federal and states will invariably have to depend on the prevailing concept of the federalism at a particular period in the economy as it is the federal constitution that expressly distribute revenues and taxing power. The present fiscal arrangement without gain saying has manifested in weak fiscal capacity of the state and local governments and could be found the reasons for demands and agitations for revenue allocation and resource control which has metamorphosed to restructuring crusade.

Restructuring, the call and the fear of Nigerians

Restructuring became the exclusive lingo of pro-democracy groups like the National Democratic Coalition (NADECO), the Pro-National Conference Organisation (PRONACO), and The Patriots on their effort to phase away military government in Nigeria. However, in more recent times, leaders from the northern part of the country have increasingly lent their voices to this call. The incessant hit tempo of debate on restructuring was even felt much as a major campaign issue to win 2019 general election as many political flagbearers were found adopting and utilizing the call to make a political score.

The call to restructure Nigeria like clamour for resource allocation formula and resource control could be argued that it is with the departure from adequate remuneration to the efforts of the constituent states in the federal system, as well as the accompanying lack of equity in giving what is due to states that generate the enormous revenues, which are also seen being used rather recklessly and corruptly by the Federal Government that combine to the agitation for restructuring. Restructuring simply means to change the way an entity is organized or arranged. In the corporate context, restructuring is a management term for the act of reorganizing the legal, ownership, operational, or other structures of a company for the purpose of making it more profitable, or better organized for its present needs. In the context of a nation, restructuring requires redefining the relationship between the people and the government, including taking another look at the structures and systems of governance as encapsulated in the constitution.

Unfortunately, various heads of state and government that had held the political power over this period in Nigeria had not seen reasons to give the calls serious consideration. The nearest they have done is either to call a national conference, as former President Jonathan did in 2014 or to establish a reconciliatory commission as done by president Obasanjo or issue a press statement as the government did as reported in the front pages of the Newspaper (*The Nation Newspaper*, 2017). Three major reasons have been given for this:

- Some people believe that there is no guarantee that such an exercise will succeed in moving the nation forward, and that; It may even be counter-productive or lead to unexpected consequences;

- Secondly, prior to 2015, the people who were calling for restructuring never gave a clear definition of what they meant by re-structuring, neither were they specific about the scope, modalities or even the timing of such an exercise;
- Thirdly, up till 2015, most of the calls for restructuring had been from individuals and groups from the southern part of Nigeria, especially South South geo-political zone. Others from the North probably think that the agitation is because the south controls the major mineral resources that constitute the bulk of Nigeria wealth.

In addition, there are different categories or school of thought to Nigeria restructuring bids, those who are not in line with demand otherwise considered as conservatives; and those that are calling for it but, in the forms, best important to their interests as:

- i. Category one: the conservatives who are generally satisfied with the systems and structures of governance, current challenges notwithstanding. They generally hold the view that attitudinal adjustments, not necessarily systemic or structural changes, are required.
- ii. Those asking for restructuring on economic structure; category two: frown at present economic misappropriation they focus on politics and emphasize the need to restructure the systems and structures of economic governance, in order to diversify from an oil-based economy, reduce the size and bureaucracy of government, and loosen government's grip on the economy through the privatization of key sectors while the government simply plays a facilitatory role. They are of the opinion that it will make the nation more stable politically and also bring more economic progress by encouraging hard work and competition among the federating units hence, allowing each unit to develop at its own pace.
- iii. The Non-Structural Constitutional Reformists are in; Category three: These are those demanding amendments in certain aspects of the constitution that have no direct bearing on the structure of governance. They include young people advocating a reduction of the age qualifications into certain political offices through movements such as Not Too Young To Run; they include advocates for such affirmative action that reserves a percentage of political offices for women; they include those advocating the removal of the Land Use Act from the constitution, as well as those

advocating the separation of the office of the Attorney General of the Federation from that of the Minister of Justice.

- iv. Category four are: The Political System Reformists: they are making a case for such constitutional changes that include a unicameral, rather than a bicameral, legislature to reduce the size of government. Others prescribe part-time legislature while some make a strong case for the parliamentary system of government or, as the 2014 National Conference resolved, a modified parliamentary system.
- v. Category five: The Devolutionists; these are quest for multi-state federalists making a case for ceding more powers to the federating units even if such units are the current 36 states. The devolutionists envisage a constitution with a leaner exclusive legislative list, a more robust concurrent list, and a workable residual list. Also, on the agenda of the devolutionists is the review of the revenue sharing formula in favour of the states and local governments.
- vi. Category six: The State Creation Advocates; at the last Nigeria National Conference, this group had 18 demands for state creation were approved, taking the possible number of states in the nation to 54. Some advocates are of regionalists deploying multi-state strategies in the quest for an equitable allocation of resources to the respective regions from the center. They are including the leaders of the South-East calling for one more state so each region would have six states apiece except the North-West, which has seven. The Middle Belt states seeking regional autonomy from the North-Central also fall into this category. They recognize that, given the current revenue allocation system, the more states a region has, the more allocation goes to that region or geopolitical zone. Other advocates of state creation are motivated by the need to give geographical expression to ethnic identities.
- vii. Category seven: The Resource Control Activists; this is a more radical group that swings between devolution and secession. They include the Niger Delta activists and militants demanding outright resource control, which is the exclusive right to regulate the exploitation of resources in a geographical area. Their clamour of course, revealed that we need a more pragmatic resource distribution and management system in Nigeria.

- viii. Category eight: the regional federalists; They argue not only that the current system falls short of true federalism, as the devolutionists point out, but also that the vast majority of the current 36 states are not viable. This school of thought, makes a case for the integration of states along geopolitical zonal lines to create economies of scale. A number of options have been thrown up as to the possible number of zones but the six geopolitical zonal formula featuring the North-West, North-Central, North-East, South-West, South-South and South-East, has been the most advocated. Proponents envisage a strong central government that will be catering for matters like defense, foreign affairs and monetary management, with six strong zonal federating units having concurrent legislative powers in such matters as policing, mineral resource management, electricity generation, and transportation.
- ix. Category nine are the regional confederalists; they advocate a regional or geopolitical zonal arrangement. However, advocates of confederacy prefer a weak central government and strong regional governments with each region having its own army and as such able to defend itself in cooperation with other regions.
- x. Category ten are: The Secessionists who are calling for Biafra Republic, Oduduwa Republic, Arewa Republic, Ijaw Republic, Ogoni Republic and so on. This is because sectional identities have survived since independence, and are still reflected in the Nigeria political social interactions and intensified by perceptions of marginalization. Decades after the civil war, we are yet to forge true nationhood and Nigerians still tend to think of themselves as Yorubas, Igbos, Hausas, Fulanis, Kanuris, Tivs, Idomas, Nupes, Ijaws, Edos, Urhobos, and so on, within the Nigerian state (Tunde, 2017).

Given to these analyses, the ongoing calls for restructuring Nigeria state is found to have been motivated by the aim of finding geographical expressions for those socio-cultural identities in the state. To this end it is a clear that while we can compel statehood by the show of force, we cannot force true nationhood into existence. Nationhood is said built only through good and equitable governance. This according to political scientist, the issue of political and economic stability is found not to be a function of ethnic homogeneity or religious purity. For example, Somalia is a nation in which over 90% of the population speak the same language. Somalia is a 99% Muslim by

religion, yet it is one of the most unstable countries in the world. On the other hand, Switzerland consists of three major languages (German, French and Italian). It has no single gram of mineral resource, yet it is one of the most stable and one of the richest countries in the world. It can therefore, be made clear that the mindset of the citizens of a country is the major determinant of political stability and economic progress.

Adjudged from categorical analyses, the first thing that comes to the mind of average Nigerian whenever they hear restructuring is political restructuring such as: creating more states or merging of states, local government area, resource control, regional autonomy, power devolution to mention but a few. The most sensitive of these is resource control especially *oil wealth*. According to Agbakoba, (2017) the restructuring argument has become so politicized that we forget there are many basic, technical things that can be focused on that will not threaten anybody. There are things like health, agriculture and education that will not frighten anybody. He stated thus:

any political arrangement in Nigeria requires consensus to succeed...we must accept that the North does not want the word 'restructuring'... it is a popular concept in the South but the North does not like it. They do not like it for many reasons. Generally, the North likes big government so if restructuring means reducing governance, they immediately get concerned. I don't also like the word restructuring... Why? That is because you need the consensus of the North. You cannot do it by yourself. The South cannot by itself restructure Nigeria. In fact, the North has more representatives in the National Assembly. They will naturally kill it. That was why they killed the Devolution of Power Bill (Agbakoba, (2017).

He further his argument that, the Northern perspective of restructuring is break-up of the nation. That's what the President (Buhari) thinks and sees why he said IPOB is threatening to break away and you say restructuring. The Northerners will interpret it to mean you support calls for disintegration of the nation. If you realise there is no way in your approach, you go another way. Devolution of Powers means you devolve powers to the existing organs while restructuring means you have to create new organs, then devolve powers to them. So, why don't we start with devolving until everybody becomes comfortable with restructuring? He was of opinion that when we now get the confidence of the North and they realise that's the way to go, we can move to more technical issues.

Consequently, research has shown that there are many dimensions and options to restructuring, and anybody agitating for it should tell Nigerians the exact type of restructuring he or she wants. Some of dimensions to restructuring include political restructuring, economic restructuring, educational restructuring, social restructuring, accounting restructuring, administrative restructuring, restructure of security and other apparatus of state. However, restructuring, if not well planned and handled can lead to greater inefficiency or even system collapse. The major question Nigerian need to ask themselves is that to whose interest are we to situate the clamour for restructuring?

From the samples and the positions of what one may term as the intention of the various groups and regions; it is obvious that there are problems of adequate and accurate comprehension of the concept of restructuring and how the Nigerian people should go about it. Besides, the conversation has been largely at the level of the elite who, in a large measure are the architects of the lopsided nature of the Nigerian nation-state. Of course, they leave the country in ugly form it has found itself today because of the possible immense benefits that accrue there from to them, first and foremost, and as much as they are less than honest about their agitative pastimes they try to champion. In terms of whose interest is best served by elite manipulation, which is what the restructuring campaigns are all about, some scholars have argued vociferously that it is the elite that stand, and as always to gain from what agenda they have drummed up. In an attempt to provide such pan-Nigerian platform for restructuring, Ihonvbere in his work post that:

What has become power sharing in the context of Nigerian federalism would normally be a good political agenda designed, religious and cultural groups an almost equal opportunity to manage the affairs of the nation. But in the Nigerian context, we need to be very cautious if we are to understand the driving forces behind the strident calls for power sharing that has become a national obsession. The truth is that Nigerian politicians have been calling for new patterns of power sharing not because they are genuinely interested in gaining a share of power in the interest of their respective nationality, religious, or interest groups, but because they see such arrangements as an easy route to grab power and deploy it for private accumulation (Ihonvbere),².

²Ihonvbere, J., "The Nigerian State as Obstacle to Federalism: Towards a New Constitutional Compact for Democratic Politics," in A. T. Gana and S. G. Egwu, eds., *Federalism in Africa: The Imperative of Democratic Governance*, Vol. Two, Trenton, N. J.: Africa World Press, Inc., A Publication of The African Centre for Democratic Governance, Abuja, pp.196-197.

What this means is that as much as those clamouring are not too inclined to allow the likely accruable dividends of “restructuring” to even trickle down to the “disadvantaged communities and give all nationality; religious and cultural groups an almost equal opportunity to manage the affairs of the nation...,” it remains the instrumentalist way by which they deploy the struggle for restructuring via the appeals to sub-national emotions and sentiments, and mostly to “ethnicizing restructuring,” which should not be factored into the analysis of how the country is to be restructured, that is a major cause for concern.

This is found in consonant with the aspect of insincerity that Adibe has hammered much in his critical analysis on his discourse about restructuring that; we should also be careful in our attempt to unravel how the restructuring of the polity could be embarked upon more properly according to him:

Nigeria project is politics, not economics or underdevelopment or poverty. We are on the cliff because though every part of the country feels marginalized, we have zero-sum attitude to solving the country’s problem. Once an effort is made to solve the problem of one area, others go into their institutional memories to retrieve cases of injustices and marginalization which must be concurrently addressed. In the end the country moves in circles, with problems mutating, rather than being effectively solved. All this calls for a forum where Nigerians can talk, air out their grievances, even if for catharsis. If the word ‘restructuring’ engenders distrust, we will need to construct new vocabularies that will enable us to engage one another. Certainly, if we continue to do what we have always done, then we will continue to get what we have always got, which is hanging on a cliff (Adibe, 2016).

Historically, in Nigeria, it is not unusual that leaders are always the ones to set the agenda for governance; but it is the birth right of the followership to insist that due process must be adhered to for the overall benefit of the greater majority of the people. The buck however, stops at their desks and, as we always expected it is found out that, the lack of political will has ever been drawn the camel’s back. It is this missing link that gives boost to impunity that has become the

basic characteristic of either the instrument of governance or the constitutional basis of that instrument.

Therefore, Nigerian must be very careful in changing the music that is playing to the advantage of political elites under restructuring. We have to be strategic. We do not need to frighten each other; the north must be taken along on their own terms so that we will be able to form the basis of a new Nigeria. Once that is done, the National Assembly will be choked. Implementing restructuring therefore, can take many forms depending on our own option among the following alternatives: -Wholesale restructuring or Piecemeal restructuring; Fast-paced restructuring or Gradual restructuring; Short-term restructuring or Long-term restructuring; Government-driven or people-driven restructuring, formal and informal restructuring. The outcome of any restructuring will depend to a great extent on which of the modes of restructuring is adopted by Nigerian. This is very important because political restructuring as it is being canvassed may in due course, stabilize Nigeria political system like in the developed countries, but social, administrative, fiscal and economic restructuring are likely to continue as long as Nigeria exists and we may do better to ourselves by looking beyond political structure.

Restructuring, our own Model.

The most important restructuring model we need in Nigeria today is that of our mindset. This should be the starting point and the mother of king of 'our own restructuring'. This is very imperative because there are certain beliefs that have found a permanent residence in the heart of Nigerian adults which is corruption, and which cannot be eradicated. In Nigeria we can never have correct census, if we do not bribe, you cannot get a contract, if you do not bribe voters you cannot win elections, merit alone cannot get you job or promotion. They paint the picture that Nigeria is an impossible country and the worst place on earth to live. Today many young Nigerian men and women are growing up with the same orientation and belief that if you do not know a big man somewhere like senator or Minister you cannot secure employment, win a contract in a ministry or get admission into a Tertiary Institution. Also, if you do not join the corruption train, you can never be rich, or make it. We need to re-orientate our mindset. No amount of political or economic restructuring can bring any meaningful progress unless we first restructure and re-orientate our mindset, change our value system and develop sound character.

Every section of Nigeria today complains about marginalization at one time or the other. Igbo Cultural association complained of alleged marginalization, inequality and neglect (Nwogbo, 2017). Edwin Clarks complains on behalf of Ijaws and the Niger Delta people even under the government of Jonathan their son. The Afenifere and Odua people congress complained on behalf of South West during Obasanjo's reign. Arewa Consultative Forum complained during Jonathan's government and even now under Buhari, a northern president. We tend to complain more when we feel we do not have enough share of lucrative posts and less when things are favourable. When the Igbos occupied very lucrative posts and had favourable policies under Jonathan they did not complain much, on the contrary, the Yorubas complained bitterly because there was no Yoruba man in the first 10 most important federal posts under Jonathan. Today it is the other way round where the Igbos are complaining much and the Yorubas complaining less. So is a matter of mindset. We need to develop the right mindset, that is, we cannot have it equally good in all areas and all the time. Also, our reactions should not be subjective, depending on who is in power or what we can get from the government of the day. We should look at issue from an objective point of view, with emphasis on what I can contribute to make Nigeria better not how big a pie I can cut for myself from the national cake.

This is the key to our future and the foundation on which other forms of restructuring can be built. Thus, our mindset as we championing the crusade for restructuring must be shifted away from the belief on resource and resource control because most of developed nations to day have different types of resources some of which we have and have been adequately and effectively harnessed theirs for the better growth of their economy. Most of these resources include but not limited to these: human resource capital, land resource, Ocean resource, oil petroleum resource, gas resource, solid mineral resource, air space resource, rainfall resource, Frequencies spectrum resource and animal resource. Of all these resources, the greatest resource that a country has is the human capital, the human beings who use their brain or intelligence to manage the other resources. Kenya for example, makes billions of dollars in revenue from tourist who come from all over the world to view its animal resource. In Nigeria we have killed all our exotic animal resources for bush meat and eaten them up. One cannot estimate the number of animals that are left in the game reserves at Yankari, Bauchi State or Obudu in Cross River state. Egypt makes \$5billion revenue per annum from Suez Canal shipping traffic water resource. Brazil exports

over \$12Billion worth of cow meat (beef) to Europe and Russia every year. Fulani herdsmen should be educated, convinced and assisted to settle in permanent cattle ranches and to take advantage the vast grassland of the north to produce beef for export like Brazil.

America for example, produces more crude oil than Nigeria, but oil revenue is only about 4% of America national income. The state of California in USA has no drop of crude oil, yet it is twice as rich as Texas that produces over 50% of America oil. Its wealth comes from the innovative skills of the CEO of Facebook, Apple, and Google most of whom are products of Stanford University, California Institute of Technology, and University of California at Berkley which are among the ten best technical Universities in the world. Israel does not have a drop of oil like its Arab half-brothers, sons of Ishmael, yet it is richer than most of its oil rich neighbors because of the productive capacity of its human capital. Indians in diaspora working outside India, remit about \$73 billion back home every year. This is almost 3 times Nigeria's 2017 annual budget of \$25 Billion (N7 trillion at N320 to \$1 exchange rate) This is revenue from human capital resource. Comparatively, Nigerians overseas remit \$27 billion back to Nigeria every year, also more than Nigeria's annual budget which is mainly based on revenue from oil resource (Bello, 2017). You need human intellect to be able to turn every other thing on the earth into useful product or money-making commodity.

The Ijaws, Ikweres and Ogonis ancestors in Niger Delta, Nigeria have been sitting on oil resource for over 500 years without knowing that they were sitting on top of the black gold and have much to enjoy from the water in their domain than their fishing business. It was only when some knowledgeable British Scientists from British Petroleum came and did seismic survey that they discovered oil in Oliobiri in 1956. Definitely, if the British oil company had not come, maybe up till now the Ijaws would not have known that they have oil underneath their houses and farmlands. Lagosians also would probably not have known they have oil under the sea, just 20km from Bar Beach or Badagary Beach. A nation that wants to make progress must therefore, concentrate on developing its human capital by giving them the right orientation, the right mindset and the right incentives, all as attempt to grow.

The underlining basic reason over 90% of all agitations for restructuring is centered on resource control either directly or indirectly. Those who have crude oil reserve want to take control of the revenue; those who do not have oil do not want to lose their share of oil revenue from federal allocation. The reason why we are all paying so much attention to resource control is because we are still operating an oil-based economy. By the time we graduate to a knowledge and innovation-based economy, nobody will bother anymore about resource control because, income from natural resources will be a negligible proportion of our national income. Lagos is the only state in Nigeria that is gradually moving from a resource-based economy into a service-based economy. With an internal revenue generation of N310 Billion in 2016, the N80 Billion allocation from federal government is only about 25% of state budget. Lagos State can survive comfortably without monthly allocation from Abuja. All states should emulate Lagos and transform their economy instead of waiting for monthly allocation or regular bail out from federal government.

We must ensure equal access and equal opportunity for all that is, every Nigerian, irrespective of his/her social status must be given a sense of belonging so that no single individual, ethnic group, geographical segment or social group feels alienated or unwanted in terms of what he or it can contribute to the nation or in terms of having a fair share of national wealth. Minorities must have their interest taken into consideration and be protected at national, state or local government levels. As a consequence of present structural imbalance there is need for equalization of all inequalities to correct those sectional grievances once and for all. This become imperative because long as those issues are being glossed over, those who are disadvantaged will not be fully committed to the common national goal. For example, distribution of local government is lopsided in favour of a section of the country giving them disproportionate advantage over others in revenue distribution and in representation.

Very close to this is issue of meritocracy; merit should be our major restructure strategy. It should be given the highest priority when deciding the criteria that will be considered when selecting people into non-elective policy making positions or appointing people who will manage our economy at all levels. These include Ministers, Commissioners, Directors, Heads of MDA and parastatals. This is of uttermost importance in critical parastatals such as CBN, IFRS

(Revenue generation), NAFDAC (Food safety), NIMASA (Maritime safety), NCAA/NAMA (Air safety), NCC (Telephony), NBC (Information broadcast). Though we have been involving the federal character principle which is found a very good policy because it ensures that every section of the country is as much as possible equally represented in Federal Institutions and the same thing at state level. However, merit should not be sacrificed in the altar of federal character. It is recommended that going forward, and administrative restructuring should be put in place that will enable appointment to critical parastatals to be based on 75% merit and 25% federal character. Non-critical political appointments, merit and federal character should be shared on a 50-50 basis. Board of federal parastatals should have 50% of the members chosen by merit, while the other half will be based on federal character. For example, if a post is zoned to Yobe State, the choice of the representative from Yobe state should be based purely on merit. Such people are available in every state of the federation. Ekiti State may have more professors than Yobe state, but the people of Yobe are as intelligent as Ekiti people, the only difference is that one has more exposure to western education than the other.

The demand and the argument for restructuring should not be about hatred for a particular section of the country or to rebuff any section, but about love for the whole country. It is clear that no section of the country is free of one complaint or order and none can claim exemption from the tragedy that has befallen us. In a hostile environment in which ethnocide is not far away, it is only natural for people to look out for their own and to use their God-given resources and advantages to tame or negotiate the looming Leviathan while keeping others in medieval peonage. But as we have seen, this can never and will never work in a multiethnic nation with diverse cultural and political sensibility this of course, become imperative in our own situation. There is need to reconcile contentious interest groups, foster the integration of the diverse sectional groups into true nationhood, and facilitate the evolution of an acceptable functional governmental structure for Nigeria. We are better off together and should find acceptable ways to stay together. We are to find the drive as an urgent responsibility within the constitution a, pathway to a perfect our union.

Conclusions and recommendations

This work is of opinion that issue of restructuring of Nigeria should not only be a political vis-a-vis resource or revenue allocation matter; it must go beyond these even as important as legality and constitutionalism may be. It has been observed that Nigeria is not working because there are administrative practices that have become an albatross to efficiency and the development of the country. No matter how much restructuring is done in constitutional and structural terms, if the basic ingredients and values of development administration, as administrative adjustment across all sectors by which those common values as such as: honesty, justice which promote equity, dedication to duty, absence of corrupt practices, discipline, decisiveness in taking and implementing acceptable options are still absent and/or are not cultivated, it is saying the obvious that one could have the best structural arrangement in a federal setting, but it is the same thing or same result that one would harvest. Better results are more likely to be achieved if the aforementioned positive values have been imbibed and have become ingrained in the psyche of, we Nigerians and the practice of government officials.

To reflect back on our federalism issue, and if what some analysts may call “true federalism” which actually does not exist anywhere; we can have a functional federalism instead that would be structured out, corruption even kill it, just as it is generally accepted that it is today killing the quasi- or unified-federal system in the country at the moment. Therefore, as earlier discussed by (Bello 2017) positive values system as new mindset about our national development can work wonders even in unitary system of government, and also in heterogeneous societies, just as in homogeneous ones, if only they can become the articles of faith of the government employees. Any reliable revenue allocation and utilization system must practically reflect the Federal nature of our country. The lopsided nature of fiscal arrangement in favour of the federal government is detrimental to fiscal operations of state and local governments and this has impacted negatively on socio economic development of Nigeria.

Greater emphasis should be laid at the grassroots where the bulk of the people live and where development appears to be virtually non-existent. A number of factors have inhibited the practice of fiscal federalism in Nigeria. These include the dominance of the federal government in revenue sharing from the Federation Account, the centralist system of fiscal relations, critical

issue of over dependence on oil revenue, conflict over sharing principle, and disharmonious federal-state relations. The major problem that has been observed in the style of most Nigerian government is negligence as a result of politic of sectionalism. Issues of governance, complains and demands on group interests are allowed to incubate for too long without any time limit. Nigeria, as an underdeveloped country, does not have the luxury of time. What is more, the world is undergoing rapid changes as a result of ever increasing and rapid changes, needs aspirations, fear in information and communications technology. Therefore, the Nigerian political elites that anchor both political and economic strength of the country should learn to move with time or even faster than it, we must move away from resource economy to knowledge economy which is the current economic development; as time is never prepared to wait for anyone. Our concern should be for a sound and functional federal system, which is, at the same time, accompanied by values base administrative restructuring techniques.

However, we must find an efficient way of managing revenue from the natural resources in order to encourage hard work, healthy competition and fair play between the states in Nigeria. We should not forget the fact that exploitation of natural resources produces a lot of environmental problems and land degradation. If only for this reason alone, derivation principle must be maintained and reinforced for natural resource host communities. Oil has produced a lot of such problems in the Niger Delta region, and other regions where natural resources are exploited though not in the scale we have in the Niger Delta. For example, there are over 500 abandoned pits in Plateau State. These are products of the Columbite and Tin mining of the early 50s when this mineral was responsible for a good proportion of Nigeria foreign exchange earnings before independence. There may be such problems today in Enugu coal sites, the various limestone mines feeding the over 10 cement factories in Nigeria like Mafosin in Cross River, Ashaka in Bauchi State, Obajana in Kogi State, Shagamu and Ewekoro areas in Ogun State to mention but a few. All these states should also enjoy derivation based on the value of income generated from the mining activities. This will ensure equity and fair play in dealing with environmental problems emanating from natural resource exploitation. Also, in accordance with the derivation bill the present 13% derivation should be implemented and made to apply to all mineral resources whether liquid, solid and gaseous in proportion of the revenue derivable from each deposit to compensate for environmental degradation.

Above all, a nation is a group of people who have agreed to co-exist, share their lives and pull their resources together so as to achieve what they could never achieve if they remain as individual entities. It is advantageous when you can reap the benefits of the economies of scale of numerous resources as we are endowed in Nigeria and that will showcase our strength in diversity. Consequently, if Nigeria remains a single nation, our population, land size, and diversity can be converted into economic advantage that will make us more prosperous than if each tribe or geographical unit exists as separate nations. In fact, I am looking forward to a day when the entire West Africa countries under the auspice of Economic Community of West African States (ECOWAS) will become one country, that country Nigeria can become stronger than it if only we can put our hearts together.

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