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**Digesting the Dynamics of Federal-State-Local
Government Nexus in Nigeria's Federal System**

Tonwe, Daniel Adetoritse, Ph.D.

Department of Political Science and Public Administration,
University of Benin, Benin City, Nigeria.

Tel: 08028427001,

E-mail: datonwe@yahoo.com

Abstract

In every country operating a federal system of government, there are usually two distinct levels of government. One is the federal or central all-embracing government, and the other is the government of the component parts which is known by such names as state, region or province. Each of these levels of government is assigned distinct functions in the constitution of the country concerned. The sphere of local government is usually accommodated in the state list with the federal government having no constitutional role to play. This paper focuses on local local-state-federal relations in Nigeria's federal system. The developments in the Nigerian case reveal clear state-local and federal-local nexus both constitutionally and administratively. More importantly is the fact that, there is growing local-federal nexus. This paper supports the emergent tripartite federal arrangement and

the increasing local-federal nexus to consolidate government at the grassroots in Nigeria.

Key words: Local government, local-state-federal nexus, Nigeria.

Introduction

In every country operating a federal system of government, there are usually two distinct levels of government. One is the federal or central all-embracing government, and the other is the government of the component part which is known by such names as state, region or province. Each of these levels of government is assigned distinct functions in the constitution of the country concerned. In the distribution of these functions, subjects that are essentially national in character are assigned to the all-embracing federal or central government under the exclusive list, while the subjects which are deemed to be of regional importance are assigned to the regional, provincial or state governments under the regional/provincial or state list.

Because of this conventional pattern in a federal set-up, many scholars do not see any relationship or link between local government and the federal government, or see the need to examine the sphere of local government in relation to the federal government. For these scholars, there is no discernible fly-over bridge from the local government sector that goes over the state government to connect the federal government relationship-wise. While this may be the case in most of the federal systems around the globe, the gradual modernization of Nigeria's federal polity has brought about concrete local-federal relations. This paper examines local-state-federal state relations and submits that the increasing local-federal nexus resulted from the push and pull factors at the macro level of the political system.

Ingredients of Local-State-Federal Constitutional Relations

From the constitutional perspective, the history of local government dates back only to 1979. The First Schedule of the Nigerian Constitution of 1954 which was not significantly different from the

provisions contained in the 1960 constitution (as they relate to local government), made no reference to local government either in the exclusive list or the concurrent list. Furthermore, the Constitution empowers the Governor of the Region, with the advice and consent of the Legislative Houses of the Region, and subject to other provisions of the constitution, to make laws for peace, order and good government of that region or any part thereof with respect to any matter other than included in the exclusive list of the Federal Government. Since local government was not mentioned anywhere in the constitution, it implied that the sphere of local government may be regarded as essentially a residual regional subject. This arrangement clearly indicated that the sphere of local government was not given any importance in the constitution, and it was entirely the responsibility of the regional governments to carve out a place for local governments in the scheme of things in the country. The Federal Government was effectively and conspicuously shut out in the sphere of governance at the local level by the constitution.

But for the efforts that culminated in the 1976 Local Government Reform and the adoption of the draft 1979 Constitution, the examination of constitutional relations between local government with the other two levels of government, particularly from the perspective of local-federal relations, would not have been of any significance. This position has substantially changed since the 1976 Reform and the adoption of the 1979 Constitution as well as the 1989 and 1999 Constitutions. The relevant aspects of the constitution in the sphere of local-state-federal relation are now examined.

Provisions Relating to Levels of Government

The 1979, 1989 and 1999 Constitutions recognise three levels of government. The sphere of jurisdiction of the Federal Government is spelt out in the exclusive List and is contained in Part I of the Second Schedule of the 1999 Constitution. Part II of the Second Schedule contains the Concurrent Legislative List over which both the Federal and State Governments have concurrent powers. Where there is

conflict between the laws made by the Federal Government and that of any state government/governments, the law made by the Federal Government prevails. In the sphere of local government, the Fourth Schedule of the Constitution contains the functions of a local government.

Besides spelling out the sphere of jurisdiction of the three levels of government, Section 7 of the 1999 Constitution emphatically guaranteed a system of local government by democratically elected government councils and empowers the House of Assembly of a State to enact relevant laws providing for the structure, composition, revenue, expenditure and other financial matters, staff, and other relevant matters for the Local Governments in the State. Thus, from the constitutional point of view, local government is essentially a state subject.

Provisions Relating to Revenue Allocation

Prior to 1976, issues relating to revenues or finance were essentially limited to states and local government and these were extra constitutional. The Federal Government before this time was not involved in the financing of local government in the country. The only financial commitment made by the Federal Government before 1976, having a bearing on local government finance worth mentioning was in 1973/74 when at the instance of the Federal Government, state governments were required to establish a Local Government Loans Fund to provide capital loans to local authorities. In pursuance of this objective, the state Governments were given one million naira (₦1,000,000) each by the federal government. The State Governments were expected to match the contribution from the Federal Government. Many state governments did not provide matching funds as required by the Federal Government as the administration of Local Government Loans Fund left much to be desired. In spite of this, the Federal Government in 1974/75 increased the subvention to each state to one and a half million naira (₦1,500,000) (Gboyega 1987:170). It was in furtherance of the 1976

Reform, that the Federal Government for the first time took the spectacular decision of grant-aiding local governments on a permanent basis through the state government, thus bringing the Federal Government into the mainstream of local government financing in the country.

Perhaps, more significant, is the fact that the 1979 Constitution, for the first time in the history of constitutional development in Nigeria, provided for the sharing of public revenue between the three levels of government. This was replicated in the 1989 and 1999 Constitutions. Section 162 of the Constitution of 1999 provides for the Distributable Pool Account in respect of the three levels of government states that:

1. 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 Nigeria Police Force, the Ministry or Department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja.
2. The President, upon the receipt of advice from the Revenue Mobilisation Allocation and Fiscal Commission, shall table before the National Assembly proposals for revenue allocation from the Federation Account, and in determining the formula, the National Assembly shall take into account, the allocation principle especially those of population, equality of States, internal revenue generation land mass, terrain as well as population density. Provided that the principle of derivation shall be constantly reflected in any approved formula as being not less than thirteen percent of the revenue accruing to the Federation Account directly from any natural resources.
3. Any amount standing to the credit of the Federation Account shall be distributed among the Federal and State Governments

and the local government councils in each State on such terms and in such manner as may be prescribed by the National Assembly.

4. Any amount standing to the credit of the State in the Federal Account shall be distributed among the States on such terms and in such manners as may be prescribed by the National Assembly.
5. The amount standing to the credit of local government councils in the Federation Account shall also be allocated to the States for the benefit of their local government councils on such terms and in such manners as may be prescribed by the National Assembly.
6. Each State shall maintain a special account to be called State Joint Local Government Account into which shall be paid all allocations to the local government councils of the State from the Federation Account and from the Government of the State.
7. Each State shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly.
8. The amount standing to the credit of local government councils of a state shall be distributed among the local government councils of that State on such terms and in such manner as may be prescribed by the House of Assembly of the State.

For the purposes of subsection (1) of this section, *revenue* means any income or returns accruing to or derived by the Government of the Federation from any source and includes:

- i. any receipt, however described, arising from the operation of any law;

- ii. any return, however described arising from or in respect of any property held by the Government of the Federation;
- iii. any return by way of interest on loans and dividends in respect of shares or interest held by the Government of the Federation in any company or statutory body.

In pursuance of these provisions under the 1979 Constitution, the National Assembly passed a bill on the allocation of Public Revenue between the three levels of government in 1981. The amount accruing to the Federation Account is required to be disbursed to the State Government for the benefit of their local governments. The Act further provides that ten percent (10%) of the total revenue of the State Government should be allocated to their local government councils.

For reasons connected with pressures from the States Governments regarding what they claim was the enormous burden of their financial responsibility to Local Governments, the Federal Government in 1985 modified the financial commitment of state government to ten percent (10%) of their internally generated revenue as against the earlier provision of ten percent (10%) of their total revenue. In 1988, the Federal Government took the spectacular decision of channelling the statutory allocation accruing to the Local Governments directly to them. This decision was not operational for long because it was not reflected in the 1989 and 1999 Constitutions. Under the present dispensation, the Federal Government is entitled to 48.5% of the amount accruing to the Federation Account, the States 24% and Local Government 20% while the remaining 7.5% is for mineral producing areas and other ecological and related matters.

It is worth mentioning that extensive constitutional provisions encompassing the Federal, State and the Local Governments in the distribution of public revenue and the steps the Federal Authorities have taken in this regard over the years is born out of the fact that finance is crucial to the survival of all level of government, particularly Local Governments which have weak revenue base

arising from their limited taxation capacity. For the local governments, these provisions and efforts were anticipated to bring a reasonable proportion of national and state government's revenue to their coffers to aid them in the provision of adequate social services and essential capital projects. Since statutory allocations are not tied to specific programmes, the local governments are placed in a position where they have the latitude to allocate the funds at their disposal according to what they consider the felt needs of the people.

Provisions Relating to Collection of Taxes

In the sphere of collection of taxes, Section 163 of the 1999 Constitution provides that in the exercise of its powers to impose tax or duty on:

- i) capital gains, income, profits of persons other than companies and,
- ii) documents or transaction by way of stamp duties, the National assembly may subject to such condition as it may prescribe, provide that the collection of any such tax or the administration of the Law imposing it, shall be carried out by the Government of a state or other authority of a state. Furthermore, a House of Assembly, subject to such condition as it may prescribe, make provisions for the collection of any tax, fee or rate or for the administration of the Law providing for such collection by a Local Government Council.

Thus, in the task of tax collection, there exists constitutional provision for federal-state, federal-local and state-local government collaboration. The Federal Government may utilize the services of the State Government and Local Government (i.e. other authority of a state) in the collection of some of its taxes or for the administration of the law providing for such collection. The State Governments may also utilize the services of the Local Governments in the collection of its taxed or the administration of the Law providing for such collection.

Provisions Relating to Conduct of Elections at the Local Government Level

On the conduct of elections at the Local Government level, the 1979 Constitution provides that the National Assembly may make laws for the Federation with respect to the registration of voters and procedure relating to election to a local government council. The House of Assembly of a state is also empowered under the Constitution to make laws with respect to elections to a local government council in addition to, but not inconsistent with any law made by the National Assembly. Because both the Federal Government and the State Government share responsibility of legislating in respect of elections at the local level, (though the Federal Government has over-riding powers over state laws in this regard), the Constitution excludes issues relating to election to a local government council or any office in such council from the Exclusive Legislative List.

Under the 1999 Constitution, the State Governments are empowered to set up State Independent Electoral Commissions for the purpose of conducting local government elections. The Independent National Electoral Commission however reserve the right to arrange and conduct the registration of persons qualified to vote and prepare and maintain and revise the register of voters for the purpose of election in any part of the country.

Local-State-Federal Political Relations

From the political perspective, linkages in local-state-federal relations are quite evident. These linkages emerge from the political party arrangement in the country. In Nigeria, the political party set up transcends the three levels of government. The recognised political parties in the country have their branches at the local, state and federal levels and are eligible to contest elections at three levels of government.

At independence, three major political parties were already firmly established in the country with organisational network to contest local,

state and federal elections. These were the National Council for Nigeria Citizens (NCNC), Northern People's Congress (NPC) and the Action Group (AG). The political party arrangement at independence and up to 1966 when the military seized power, in a way provided for an organic link between the local councillors, provincial assembly men and the national assembly members where the political party at the helm of affairs at the federal, state and local levels of government were the same. At independence, the Northern People Congress (NPC), for example, was in control of the government at the federal level (though in coalition with National Council for Nigerian Citizens) and the government of the northern region as well as virtually all the local government councils in the region. Thus, there was ample opportunity for political interaction between local councillor, provincial assembly men and members of the national assembly on party basis. Perhaps more importantly, there was also the opportunity for interaction by the actors of the executive arm of the three levels of government. In the case of the National Council for Nigerian Citizens (NCNC) and the Action Group (AG), while opportunities existed for interaction between their elected members in the Local Councils, Regional Assembly and the National Assembly on party basis, the interaction by the actors of the executive arm on party lines was limited to the local and regional levels.

During the second republic (1979-1983), five political parties were recognised by then Federal Electoral Commission for the 1979 General Elections. These were the National Party of Nigeria (NPN), Unity Party of Nigeria (UPN), Great Nigeria People Party (GNPP), Nigeria Peoples Party (NPP) and the Peoples Redemption Party (PRP). Before the 1983 general elections, the Nigerian Advanced Party (NAP) was recognised in addition to the existing five political parties. The two-party system was experimented during the third republic with the establishment of the National Republican Convention (NRC) and the Social Democratic Party (SDP). The fourth republic saw the re-emergence of multi-party system. These political parties are expected to be national parties for the obvious fact

that one of the primary conditions for registration of a political party was that, it should be able to prove that it has established a formidable network nation-wide to contest elections. There are over sixty political parties in Nigeria as at 2011. Prominent among these political parties are the Peoples Democratic Party (PDP), Action Congress of Nigeria (ACN), Labour Party of Nigeria (LP), All Nigeria Peoples Party (ANPP), All Progressives Grand Alliance (APGA) and Conscience People's Congress (CPC). Critically speaking, the political linkages in local-state-federal relations which emanate from the party system have a number of implications, especially at the local-state level. Since the first republic in Nigeria, experience shows that, where the same political party was in power at the State and local levels, there was harmony of interest and co-operation between the two levels of government. On the other hand, where the ruling political party at the state level was different from that at the local level, more often than not, there was political disharmony and absence of co-operation between the two levels. Where such disharmony exists, state governments are usually quick to suspend or dissolve local governments to have complete control over local affairs. The non realization by the ruling state/national elites of the fact that no formidable super-structure can be built without local support many a time prompted them to suspend or dissolved local councils that are governed by rival political parties to consolidate their position without any plausible justification. On the other hand, the non-ruling political parties put up an unusual effort to capture and control local bodies as they perceive that success at the local level if consolidated can be used as a spring board to unseat the incumbent macro level ruling party. Thus, for the ruling macro political party and the non-ruling political parties, the capture and consolidation of power at the local government level appear to be very crucial to them and local governments are regrettably used as chariots for achieving this end.

Local-State-Federal Administrative Relations

In the sphere of local-state-federal administrative relations, a discernible fact is that federal-local government links are limited and also somewhat indirect, while the administrative relations between the local and State Government are wide ranging. Federal-local administrative relations stem from the Local Government Reform initiative of the Federal Government which is usually all-embracing. On the administrative side, federal-local relations take the form of setting of guidelines by the Federal Government which the State Governments are expected to take into account in fashioning their administrative relations with local governments. The guideline set by the Federal Government also touch on the Model Financial Memoranda governs the activities of each State Ministry of Local Government (now replaced with the Department of Local Government) in setting budget guidelines for their local governments. With the acceptance of the recommendations of the Committee on the Review of Local Government Administration in Nigeria in the sphere of Management Audit by the Federal Government, for example, each state government is now required to set-up between three to five management Audit Panels comprising a local Government inspector as leader; a representative of the Accountant-General of the state, and an official of the State Ministry of works, preferably a Civil Engineer or a Principal Technical Officer as members. Members are required to be based at the headquarters of each zone in the State from where they are to carry out inspection of Local Government transactions in their zone once in a quarter. Audit is expected to take the form of thorough inspection of job orders, local purchase order and other inventories as well as on-the-spot inspection of these projects in the field.

The principal administrative links in state-local government relations cover such areas as the Issuance of Financial Memoranda, Inspection of Local Government Accounts and Records and Discipline of Local Governments by the State Government. For the purpose of ensuring better control and management of financial transaction of local governments, the State Governments are empowered by the relevant

sections of the Local Government Law of the State, to issue written instructions called Financial Memoranda, to local governments for better control and management of resources at their disposal. To complement the purpose of issuing Financial Memoranda and to ensure that local governments comply with financial rules and regulations prescribed for them; the State Governments through their Departments of Local Government are empowered to appoint Local Government inspectors for the purpose of inspecting accounts and records of local governments.

In the sphere of discipline of local governments, the relevant section of the State Local Government Laws in the country empower the Governors of the state to order an inquiry into the activities of the Local government council/councils when the need arise. The Government is also empowered to suspend any local government council and to appoint a Management Committee to run the affairs of the Local Government Council for a period not exceeding three months if the Governor has cause to believe, after a thorough investigation that a particular Local Government is not discharging the functions assigned to it for the betterment of the people or in a situation where peace, law and order is under threat in particular local government.

Staffing is another area where state-local government administrative relations are evident. In Nigeria, the respective State Governments have adopted the Unified Local Government Service system and the power to appoint the members of the local Government Service Commission or Board is vested with the State Governor. The Commission is vested with the power to appoint including powers to make appointments, promotion, transfer and control over persons holding or acting in such offices. The Local Government Service Commission may, with the approval of the State Civil Service Commission appoint to any employment in the Local Government Service, a state government officer for such period and on such terms and conditions as the State Civil Service may approve. The Local Government Service Commission is required to have due consultation

with the Local Government concerned before exercising its powers. In case of differing opinion between the two, the decision of the Commission prevails.

Explaining the Pull and Push Factors in Local-State-Federal Nexus

A critical examination of the connecting links in local-state federal relations over the years in Nigeria reveals phenomenal changes in pattern. Before 1976, local-federal links were virtually non-existent. It was assumed that regional/state government could be left to determine the destiny of local governments in the country. In the last three and half decades however, there have been fundamental changes in the relations between local government and the two higher levels of government. Besides local-state relations, there are now areas of local-federal relations. This position has emerged mainly due to the growing interest and the role of the Federal Government in sphere of local government, especially in such areas as local government reorganisation and finance. Perhaps more important, is the fact that local-state-federal relations in some areas have taken a constitutional dimension.

The constitutional framework operates as a powerful mould which shapes other components of the political system. The party system in Nigeria has the federal character. The three-tier organisation of the national political parties would no doubt attune the party system to the tripartite federal polity through the system of linkages among political elites at different levels. The interludes of democratic spells in Nigerian politics have exhibited these tendencies. In the First Republic (1960–1966), the political parties were allowed to operate at all three levels of government. The experience of that period showed that when the political nature and dispositions coincide at the lower tiers of government, they work in harmony. In contrast, when the political nature and dispositions of the two levels of government do not coincide, they work discordantly. In the Second Republic (1979–1983) party politics could only materialize at the federal and State

levels. The macro party politics prevented elections from being held into the Local Government Councils during this period. Despite this, the parties were having organisations at the three levels of the polity because they could not build their super-structure without having base level party network. This corroborates Riggs observation when he stated that: ‘in so much as interest are articulated by nationally organised and functionally specific associations, local chapters and regional branches can more directly and efficiently serve as interest groups in relation to local than central government. But where interests are articulated selectively through cliques whose ethnic or communal compositions typically vary greatly from region to region, decentralization can have quite paradoxical consequences’ (Riggs 1964:379). To avoid such paradoxical implications in a modernizing federal polity, it is essential to ensure that national political parties participate in local government affairs. If the conduct of elections into local government bodies with nationally recognised political parties is sustained, the emergence of local government with democratic orientation which would subserve the social, economic and political objectives of the country will be enhanced.

From the constitutional standpoint, there are several writers who are not comfortable with the enormous powers of the federal government in Nigeria (Roberts 1999; Gboyega 1990; Wayas 1998) in relation to the states and by extension to local governments. For this school of thought, the emergence of a fly-over bridge over the intermediate level of government to link local governments in the country is a blatant violation of the principles of federalism and an encroachment on the jurisdiction of the state governments. With this dominant position, the fear is that the federal government will undermine the development of the states and local governments. This apprehension is not peculiar to Nigeria. Any step taken by the federal government at reorganisation of local government in terms of its structure, functions and internal organization is perceived as concrete political restructuring of the links between the various levels of government (Cochrane 1993; Dente & Kjellberg 1988; Page 1991). This

development must not be analysed from the perspective of decentralization and centralization mix, however tempting this may be (Smith 1985). In the Nigerian case, it is important to consider the changing character of contemporary local government, the complex relationship that has evolved between the states and the local governments and the need to redefine the role of local government in order to adjust to the complexities of federal-local relations in a contemporary state.

While these fears exist, it must be unequivocally stated that the emergent pattern is obviously not unconnected with the experiences of the past and the present national realities. The need to make local governments the prime centres of social and economic development as well as the basic unit for measuring the overall national development and modernization efforts is duly appreciated in the country. It is also fully realized that for local governments to play their role effectively in the development and modernization of the country, they have to be made viable. These realizations brought to the open the futility of adopting the principle of scalar chain in governmental relations and negotiations and subsequently the need for evolving a tripartite relationship pattern between the three levels of government in Nigeria.

The compelling reasons for taking a positivist stand in this regard was informed by the noncharitable dispositions of the state governments towards local governments. This has resulted in stunted growth which is detrimental to the flowering of government at the local level in the country (Okafor 2010). State regulation and control over local government includes such vital aspects as inspection of accounts and records, financial directives (through memoranda), ensuring discipline and making staffing arrangements from the Unified Local Government Service. If used judiciously, such regiment may be considered useful during the adolescence of local government in Nigeria or other similar developing countries.

The malefic use of these powers has been generally identified as the principal retarding factor in the development of local government.

The indiscretion and imprudence exhibited by the state governments in developing countries in this regard makes the conventional view of the two-tier polity questionable. It also leads one to postulate that the state governments with their restricted regional frame of thinking are unable to appreciate the utility of strong local government from a national angle. Also, by disallowing local government to consolidate and flourish, they are bound to inadvertently jeopardize national interests.

Conclusion

To retrieve the situation, it becomes incumbent for the apex level of the polity to take remedial action. It is the federal or central government alone whose jurisdiction is the whole country, concern is total societal system, operational canvas includes both macro and micro levels and perspective is national. To vivify the government at the local level of polity therefore, falls very much within the ambit of the federal or central government. It is so in a unitary polity, and it should be more so in a federal polity where myopic state government are found to indulge in trampling the base of the country's body politic.

The need for federal-local nexus is also substantiated on the ground that the three levels of polity are likely to be characterised by differing value orientations. On the one hand, the national elites is found to have strong commitment to values and norms of equalitarianism, popular sovereignty, secularism and respect for personal freedoms and property rights. On the other hand, the local elites are found to cherish values like non-egalitarianism, promotion of scared norms and respect for status and hierarchy. The intermediate level regional/state elites usually exhibit weak commitment or ambivalence towards modern norms. In such a situation, the emergence of tripartite federalism shall only imply extension of power for those (national elites) who desire modernization most.

This provides the rationale for a tripartite federal set-up that has accorded constitutional sanctity to government at the local level. The

1999 Constitution has carved out a local government section by guaranteeing a system of local government by democratically elected local government councils under Section 7 and enlisting local government functions under the fourth schedule. It has also provided for revenue allocation to local government at fixed percentage on federal/state account. It has made provision for federal-state, federal-local, and state-local collaboration in the collection of taxes. In all these respects, Nigeria has boldly departed from the conventional pattern of federal polity. By these innovations, the Nigerian constitution has given a new meaning to classical federalism.

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