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The Effect of Fiscal Federalism and Resource Allocation on National Integration in Nigeria: 2015 to Date. A Study of Zamfara State and Revenue Mobilization, Allocation, and Fiscal Commission, Abuja.

By

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Abstract

The issues of fiscal federalism and resource allocation have always drawn the attention of both politicians and members of the academic community. This is evident in the hullabaloo it has always created since independence which sometimes manifests in the form of violent agitations. This paper intends to analyze the effect of fiscal federalism and by extension, resource allocation on national integration in Nigeria from independence to the present time. Data for the study were sourced mainly from secondary sources which include journal publications, textbooks, and materials from the internet. The generated data were analyzed using qualitative content analysis. The theoretical framework adopted to explain the phenomenon was the game theory. The study discovered that there were a number of committees such as Hicks/Philipson Commission of 1951, Chicks Commission of 1953 etc. that were set up in the past to address allocation grievances but yet the main agitations which serve as threat to national integration still exist. The paper recommended for review of the current revenue allocation formula to ensure more allocations get to the states and local governments. It also recommended for the review of tax laws to give more tax jurisdictions to the states and local governments.

Keywords: Fiscal Federalism, Resource Allocation, National Integration, Revenue Mobilization, Allocation and Fiscal Commission (RMAFC), Zamfara State, Nigeria

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1.1 Background to the Study

Nigeria been a country that has been so much endowed with natural resources especially crude oil is surrounded by contentious issues relating to revenue sharing among the federating units. The constant clamour for total resource control by the oil-producing states and equitable distribution of resources by some segments has been a tough one. There are accusations of marginalization and greed and more recently, violent confrontations and acts of pipeline vandalism, hostage-taking, skirmishes, and a nosedive in the revenue of government (Ndan, 2007).The history of Nigeria's intergovernmental fiscal relations can be dated back to the inauguration of the Richard Constitution in 1945 and the subsequent regionalization of the country. The Lyttleton Constitution later consolidated this effort and granted more fiscal powers to the regions. According to Ndan ibid, the sharing started between the central and regional governments, years later it changed to sharing among the three tiers of government, the federal, state, and local government.

According to Arowolo (2011), In Nigeria's polity, the question of fiscal federalism has remained dominant and contentious over the years. This is attributable to its multi-faceted perspectives. Even with its diversity in terms of ethnic composition and plurality in terms of socio-cultural characteristics, it has crystallized and stayed vibrant. As a result, stiff competition, never-ending conflict, and the survival of the fittest syndrome are likely to characterize relationships in terms of fiscal relations. In post-colonial Nigeria, the federal government had an advantage due to the centralised character of the military hierarchical structure and the colonial authority's exploitative inclinations.He further noted that The Federal Government's financial supremacy over the Nigerian federation's thirty-six (36) states and seven hundred and seventy-four (774) local governments has generated discontent. It worsens the component units' structural vulnerability while also increasing pressures for improved federal economic patronage.

The central government has continued to exercise fiscal superiority over the components units since the return to civilian rule in 1999; the 1999 constitution reserved such powers in the exclusive legislative list. The constitution equally provides in section 153 sub-sections (1) for the establishment of the Revenue Mobilization Allocation and Fiscal Commission (RMAFC). It was inaugurated the then President Olusegun Obasanjo in September 1999. Fiscal federalism involves the intergovernmental fiscal relationship between the different tiers of government. The essence of any democracy in the world is for people to be involved in every aspect of their lives. It is also seen as the most transparent and accountable because of its periodic elections which enable the citizens to decide who stays in power and who leaves. This has made elected officials especially in the developed world to ensure they deliver the dividends of democracy to their people. Thus, an accepted revenue allocation formula is a key criterion that will consolidate the Nigerian nascent democracy.

1.2 Statement of Problem

Nigeria's fiscal relationship has been as controversial as its federal system. This is evident in the number of commissions and committees set up to determine a better revenue-sharing formula. While the independence constitution confers much fiscal powers to the regions, the introduction of states by General Gowon's administration had bestowed political and economic hegemony on the federal government over and above the component states. This has since been the case and has been the reason many segments of the country keep raising eyebrows in different fora. This is why the issue of fiscal federalism as well as resource allocation, occupies a front burner in the Nigerian political discourse.

In Nigeria, we have the federal, state, and local government levels. The National Wealth is expected to be shared between these three tiers of government. However, the method or formula to be used led to the establishment of many commissions and committees in the past which are yet to produce a satisfactory relief. A situation where the central government receives more than half of the total resources is unfair to the remaining 36 states and 774 local government areas. Our local government areas that are in dire need of government attention-their hospitals, schools; market stalls are in bad shape, and villages are disconnected by rivers and streams that could otherwise be bridged to facilitate movement of people and farm produce. The vast of the roads are within the jurisdiction of state government; these roads in most cases are in deplorable conditions and are left to remain death traps. This has immensely contributed to creating divide and disunity among the different regions of the country. The increased rate of poverty, unemployment as well as the growing rate of crimes witnessed in many states is attributed to the problem of fiscal federalism and resource allocation in the country.

It is against this backdrop, that the following research questions are posed: what are the major challenges confronting Nigerian intergovernmental fiscal relationships? To what extent does Nigerian fiscal federalism affect national integration? What are the best alternatives to the current controversial revenue allocation formula?

1.3 Objectives of the Study

The aim of this work is to critically analyze the implications of fiscal federalism and by extension, resource allocation on national integration in Nigeria. Other specific objectives include:-

- To find out the major challenges confronting Nigerian intergovernmental fiscal relationships.
- To determine the extent to which Nigeria's fiscal federalism has affected national integration.
- To proffer solutions to contentious issues of fiscal federalism in Nigeria.

1.4 Research Questions

- What are the major challenges facing intergovernmental fiscal relationships in Nigeria?
- To what extent does the Nigeria's fiscal federalism affected national integration?
- What are the possible solutions to the contentious issues of fiscal federalism in Nigeria?

1.5 Research Hypotheses

- There is no significant relationship between revenue allocation disputes and strained intergovernmental fiscal relationships in Nigeria.
- Nigeria's fiscal federalism has no significant effect on national integration.

2.0 Literature Review and Theoretical Framework

2.1 Conceptual Review

2.1.1 Federalism

Federalism is a very popular concept that has received so many attentions in almost all the disciplines in social sciences, management sciences, humanities and even law. It is a structure

of government whereby powers are shared between the central government (federal government) and its components units (states and/or local governments).

According to K.C. Wheare, "federalism is a system of an association of states, which has been formed for certain common purposes, but in which the member states retain a large measure of their original independence". Ajayi (1997), defines federalism as "a political system where there are at least two levels of government. In such cases, there isthe juxtaposition of two levels of power of a central government otherwise called thefederal government and other states labeled variously as states, regions, republics,cantons or unions." Additionally, in a more empirical perspective, Elaigwu (2000), posits that federalism "is a compromise solution in a multinational state between two types of self-determination - the determination to maintain a supranational framework of government which guarantees security for all in the nation-state on the one hand, and protects the self-determination of component groups which seek to retain their individual identities on the other hand." This kind of compromise is quite necessary in order to achieve a multiplicity of developmental goals that federalism promises.

Federalism is known to be a suitable system of government for a multi-cultural society like Nigeria. The "deliberate choice of federalism as the only viable and acceptableform of government for Nigeria was a product of the diversity of its people, politically, historically, culturally and linguistically and the experience gained from the attempts to create a viable polity out ofthe forced amalgamation of Northern and Southern Nigeria in 1914" (Sagay, 2008). He went further to explain federalism as an arrangement in which powers within a multi-national country are shared between a federal government and component units in such a way that each unit, including the central authority, operates as a government separate and apart from others, operating directly on people and properties with its own defined territory and will of its own apparatus for the conduct of affairs and with authority in some matters exclusive of others.

2.1.2 Fiscal Federalism

This refers to the financial relations and obligations that exist between the central government and the federating units. As Salami (2011) would put it, "it is the inter-government fiscal relation as enshrined in a federal constitution provided for the functional responsibilities to be performed by the multi-levels of government and the financial resources that can be raised forprovision of collective goods and services." An intergovernmental relation is the network of relationship between all the tiers of government in a federation.

Along a similar line of reasoning, Arowolo (2011) pointed out that "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 thesystem of transfer payments or grants by which a central government shares its revenueswith lower levels of government."

2.1.2.1 Objectives of Fiscal Federalism

According to Sewell and Wallich (1994) in Yaakoo et al (2021), the objectives of fiscal relations amongunits in a federation are:

1. To ensure that sub-national expenditure obligations and financial resources (including transfers from the central government) are in alignment, so that activities delegated to sub-national governments can be carried out successfully;

2. Increasing sub-national government authority by incorporating incentives for them to generate their own money;
3. To ensure that the central government's macroeconomic management strategies are not threatened or jeopardized;
4. To grant sub-national governments discretionary spending authority in relevant areas in order to improve the efficiency of public spending and the accountability of sub-national officials to their constituents in the provision of sub-national services;
5. To incorporate administratively simple intergovernmental transfers. Transparent and based on non-negotiable, objective, stable criteria;
6. To keep administrative costs to a minimum level.
7. To give 'equalisation' payments to compensate for inequalities in budgetary capability between states and local governments, so that poorer sub-national governments can provide adequate public services;
8. To include tools to assist the development of public infrastructure and its proper financing:
9. To encourage the formation of a government role that is compatible with market-oriented reform; and
10. To follow nationally agreed-upon income distribution goals.

2.1.3 National Integration

National integration is a concept that is used interchangeably with other concepts such as nation-building, national unity, national cohesion, etc. It was defined by Duverger, (1976) as "the process of unifying a society which tends to make it harmonious city, based upon an order its members regard as equitably harmonious." In a similar move, Weiner (1967) states that "national integration refers specifically to the problem of creating a sense of territorial nationality which overshadows - or eliminates - subordinate parochial loyalties." This view will represent the saying that Nigeria is first before my state/region. Hogan (2006 in Onyeakazi&Ejike2018) postulates that "national integration involves the uniting of formerly separate groups into one group with the obliteration of any previous social and cultural group differences as well as theobliteration of separate group identifications". Hogan's view would trace Nigeria's journey of national integration to as far back as 1914 when the former Northern and Southern Protectorates were amalgamated and Nigeria was birthed. In simple words, national integration is the feeling of oneness by keeping aside the socio-cultural, religion, political and economic differences and the strengthening of national unity and solidarity for what unites the nation.

2.1.4 Revenue Allocation

The issue of revenue allocation has remained as contentious as federalism itself. In all federal arrangement, there is always a practice of resource allocation among the components units that made up the federation. As Salami (2011) will put it, "revenue allocation is the re-distribution of fiscal capacity between the various levels of government, or the disposition of fiscal responsibilities between tiers of government." According to Akeem (2006), "revenue allocation is the distribution of nationally generated revenue among the various tiers of government in the federation to reflect the structure of fiscal federalism." The sharing method

can be vertical or horizontal. A vertical sharing method is the sharing of federally collected revenue among the three levels of government: the federal, the state and the local. While the horizontal sharing method views all states as equal and advocates for equality in the allocation of resources among the various tiers.

2.1.5 Empirical Review of Literatures

Onyeakazi and Ejike (2018) in a paper titled 'National Integration in Nigeria: A philosophical insight' has as its objective to proffer "philosophical insights for promoting conscious and effective measures that can strengthen national integration in Nigeria". The paper concluded that "Nigerians should wholeheartedly inculcate and imbibe lifestyle that is based on truth and by so doing will be sincere to one another and tolerate each other in such a way and manner that will create more trust and cooperation between individuals, ethnic groups and institutions, etc, thereby promoting effective national integration for sustainable development in the country." Onyeakazi and Ejike focused on the philosophical perspective to national integration leaving a vital component as fiscal federalism out of their scope.

Omodero, Azubike and Ekwe (2018) with the purpose of examining the extent to which revenue allocation enhances economic development using time series data obtained from CBN Statistical Bulletin, which covered a period from 1981 to 2016 concluded that "the revenue allocation to federal and state reflected insignificant and significant negative impact on per capita income respectively." This study as well does not assess the implication of revenue allocation on national integration but to economic development. The study also used a statistical tool of regression to test its hypothesis while ours relies typically on secondary sources.

Ukachikara and Okoroafor (2019) in a study titled, 'Fiscal Federalism and National Integration in Nigeria' aimed to explain the nature of fiscal federalism in Nigeria and the relationship between fiscal federalism and national integration. The paper observed that "a united country and people are in a better position to ably confront its crises of development, nationhood and stability if there is truly fiscal federalism." It therefore concluded that the centralist system of fiscal relation in Nigeria which leads to over-dependence on oil revenue from the center is one of the major bottlenecks towards achieving a harmonious fiscal relation in Nigeria. While the study made emphases on fiscal federalism and national integration in Nigeria, it failed to capture critical aspects of fiscal federalism such as resource control and tax jurisdiction of the federating units as did our study.

2.2 Theoretical Framework

2.2.1 Fiscal Federalism Theory

Fiscal Federalism theory, primarily developed by Richard Musgrave in 1959, provides a foundational framework for understanding the financial relationships between different tiers of government within a federal system. The theory emphasizes the allocation of expenditure responsibilities and revenue powers to various levels of government to promote economic efficiency, equity, and autonomy. In this model, fiscal federalism supports decentralization by allowing subnational governments to manage resources according to local preferences, while the central government ensures macroeconomic stability and equitable redistribution. This theoretical lens is crucial for analyzing Nigeria's fiscal structure, where federal, state, and local governments share responsibilities for revenue mobilization and allocation.Applying Musgrave's Fiscal Federalism theory to Nigerian situation, the theory offers insights into how resource allocation mechanisms, such as those overseen by the Revenue Mobilization, Allocation, and Fiscal Commission (RMAFC), impact national

integration. Equitable fiscal arrangements are expected to reduce regional disparities and ethnic tensions by ensuring all states, including Zamfara, receive a fair share of national resources. When fiscal federalism functions effectively, it enhances subnational governments' ability to provide public services and development projects, fostering a sense of inclusion and belonging among diverse groups. Conversely, failures in fiscal decentralization or perceived unfair resource distribution can lead to grievances, undermining national unity.

In the context of this study, Fiscal Federalism theory offers a robust framework for evaluating the impact of revenue allocation and mobilization on Nigeria's socio-political cohesion from 2015 to date. It helps to explain how fiscal policies and intergovernmental financial relations can either promote or hinder national integration by influencing the economic wellbeing and political stability of states like Zamfara. By focusing on this theory, the study can assess whether fiscal federalism in Nigeria has facilitated equitable resource distribution and contributed to strengthening the country's unity or if disparities in fiscal arrangements continue to challenge national integration.

3.1 Methodology

This study is considering collecting data from both primary and secondary sources. The method of data collection, the population of the study, sample size, sample technique and method of data analysis will clearly be explained.

3.1.1 Methods of Data Collection

In this study, both quantitative and qualitative methods will be used to generate data which will be complemented by information from journals, textbooks, gazettes, and internet source so as to provide more insights on the study. Thus, questionnaires and interviews will also be used to generate the data.

3.1.2 Population of the study

The population of the study involved the entire population of the areas under the study namely Bureau of Public Procurement (BPP) office and Transparency International (Nigerian office). The selection of the study areas is deliberate to give the research a reliable coverage so as to arrive at the precise and dependable result.

3.1.3 Sample Size and Sampling Procedure

This research intends to distribute questionnaires to the study areas following proportionate sampling procedure. The sample size of the study will be determine using Krejcie and Morgan (1970) table of determining sample size. A 5 points likert-type rating scale questionnaire will be administered so as to simplify the exercise for the respondents and make the result authentic.

3.1.4 Method of Data Analysis

The quantitative data will be processed, presented and analyzed using the Structural Equation Modeling (SEM) in Amos version 2.1. The qualitative data generated will be presented based on the research objectives and analyzed to support the quantitative data.

4.0 Descriptive Statistics

Table 4.1 Descriptives

	N	Mean	Std. Deviation	Decision
Revenue Allocation	**360**	**3.0567**	**.94704**	**Agreed**
Fiscal Federalism	**360**	**2.6377**	**1.61538**	**Undecided**
National Ingegration	**360**	**2.8016**	**.81976**	**Agreed**

Source: Field Work, 2025

Table 4.1 showed a mean response of 3.06shows that a majority of the respondents agree to the position of the revenue allocation as measured by the indicators. A standard deviation of 0.95 shows a little degree of similarity in respondents' opinions. A mean value of 2.64 shows that a majority of the respondents are undecided about the status of fiscal federalism as measured by the indicators. A standard deviation of 1.62 shows a high degree of varying opinions. The mean value of 2.8 shows that majority of the respondents agree to the status of national integration based on the indicators raised by the study. A standard deviation of 0.82 shows that there's some degree of similar opinions among the respondents. This implies fiscal federalism and resource allocation have significant effect on national integration in Nigeria.

4.1 Structural Equation Modelling (SEM) Results

The measurement model of the reflective indicators and the loading of each indicator are presented including composite reliability (CR) for internal consistency and Average Variance Extracted (AVE) for construct validity.

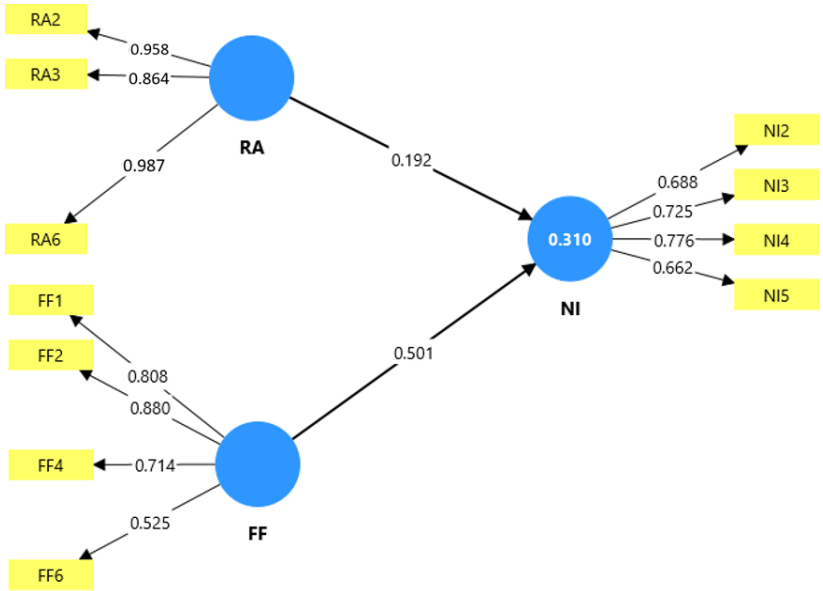


Fig 4.1. Research Model

Where: RA = Resource Allocation
FF = Fiscal Federalism
NI = National Integration

4.1.1 Instruments Reliability & Validity

The process involved a series of iterations until the loadings of items measuring individual constructs stood within the threshold as recommended by in Hair *et al* (2013) which states

that reflective indicators with loadings greater than 0.7 should be retained, while those between 0.4 and 0.7 will be retained depending on the average variance extracted, which threshold is 0.5. Quite a number of indicators were expunged from the models leaving the model with the indicators as depicted in the Fig 4.1.

Upon the last iteration that gave rise to the selected indicators the constructs and their measurements are considered valid as they fall within the threshold.

Table 4.2. Composite Reliability & Construct Validity

Constructs	Indicators	**Outer loadings**	**AVE**	**CR**
Fiscal Federalism	**FF1**	0.808	0.553	0.827
	FF2	0.880		
	FF4	0.714		
	FF6	0.525		
National Ingegration	**NI2**	0.688	0.510	0.806
	NI3	0.725		
	NI4	0.776		
	NI5	0.662		
Revenue Allocation	**RA2**	0.958	0.879	0.701
	RA3	0.864		
	RA6	0.987		

Source: SmartPLS 4, 2025

The composite reliability (CR) for internal consistency and Average Variance extracted (AVE) for construct validity are shown in table 4.2 and meet the threshold.

Furthermore, to test the discriminant validity, the study utilized the Fornell and Larker (1981) criterion which states that the square root of AVE a construct should be greater than its correlation with other constructs in the study. The outcome is presented in Table 4.2 showing the square roots of AVE of each construct being greater than the correlations among the constructs, thus this criterion is satisfied.

Table 4.3 Discriminant Validity

	FF	**NI**	**RA**
FF	**0.744**		
NI	0.523	**0.714**	
RA	0.116	0.250	**0.693**

Source: SmartPLS 4, 2025

4.2Test of Hypotheses

A structural equation model generated through SmartPLS 4 was used to test the relationships. The structural model assessment is discussed below. To ascertain the effect of fiscal federalism and resource allocation on national integration in Nigeria, with a specific reference to Zamfara state and revenue mobilization, allocation, and fiscal commission, Abuja, a bootstrapping was done by using 500 cases and 5000 subsamples.

Tale 4.4 Structural Model Assessment

Hypothesised Relationship	**Beta**	**f-square**	**t-stat**	**P values**	**Decision**
FF -> NI	0.501	0.358	14.517	0.000	
RA -> NI	0.192	0.053	4.226	0.000	
R^2	0.310				
AdjR^2	0.306				

Source: SmartPLS 4, 2025

The R^2 stood at 0.31, which indicates that 31 percent of variations in national integration is accounted for the multiple effect of resource allocation andfiscal federalism as captured in this study; while the adjusted r^2 stood at 0.306, indicating that the independent variables will still account for 30.6 percent of the changes in national integration even if other factors were added to the model.

Hypothesis I

H_{01} Resource allocation has no significant effect on national integration.

Resource allocation has a positive effect on national integration (Standardised β = 0.192, t-stat = 4.226, p-value < 0.05). The positive beta coefficient implies that an increase or a continuation in the current position of resource allocation will lead to an increase national integration. The effect size of resource allocation on national integration on national integration stood at 0.053 which indicates that it has a medium effect on the endogenous variable following Cohen's (1988) criterion that effect sizes of 0.02, 0.15, and 0.35 are small, medium and large, respectively.

The p-value being less than 0.05 indicates that this positive effect is significant at 95 percent confidence level which gives the study enough statistical evidence to reject the null hypothesis, H_{01}, which states that resource allocation has no significant effect on national integration; and accept its alternate, H_{11}, which states that resource allocation has a significant effect on national integration.

Hypothesis II

H_{02} Fiscal Federalism has no significant effect on national integration.

Fiscal federalism has a positive effect on national integration (Standardised β = 0.501, t-stat = 14.517, p-value < 0.05). The positive beta coefficient implies that an increase or a continuation in the current position of fiscal federalism will lead to an increase national integration. The effect size of fiscal federalism on national integration on national integration stood at 0.358 which indicates that it has a large effect on the endogenous variable following Cohen's (1988) criterion that effect sizes of 0.02, 0.15, and 0.35 are small, medium and large, respectively.

The p-value being less than 0.05 indicates that this positive effect is significant at 95 percent confidence level which gives the study enough statistical evidence to reject the null hypothesis, H_{02}, which states that fiscal federalism has no significant effect on national integration; and accept its alternate, H_{12}, which states that fiscal federalism has a significant effect on national integration.

4.3 Discussion of Findings

The study investigates the effect of fiscal federalism and resource allocation on national integration in Nigeria, with a specific reference to Zamfara state and revenue mobilization, allocation, and fiscal commission, Abuja.A number of findings were arrived at which are stated as follows:

It was revealed that resource allocation has a positive and significant effect on national integration. This implies that when financial resources are distributed fairly and equitably among different regions and ethnic groups, it fosters a sense of inclusion and shared ownership, which strengthens unity and reduces feelings of marginalization within the nation.

It was also discovered that fiscal federalism has a positive and significant effect on national integration. This implies that a well-structured system of fiscal decentralization, where subnational governments have autonomy and access to adequate resources, promotes balanced regional development and political cooperation, thereby enhancing the cohesion and stability of the nation as a whole.

5.0 Conclusions and Recommendations

In conclusion, the study of fiscal federalism and resource allocation is vital to understanding their impact on national integration in Nigeria, particularly through the lens of Zamfara State and the Revenue Mobilization, Allocation, and Fiscal Commission. Effective fiscal federalism, characterized by equitable and transparent resource distribution, has the potential to promote unity and reduce tensions among Nigeria's diverse ethnic and regional groups. Conversely, perceived imbalances or unfair allocation can exacerbate divisions and undermine national cohesion. Therefore, analyzing the dynamics of revenue mobilization and allocation for the study period provides critical insights into how fiscal policies can either strengthen or weaken national integration, highlighting the need for reforms that enhance fairness, accountability, and inclusiveness in Nigeria's federal fiscal system.

Based on the above findings, the study recommended the following;

1. Ensure Equitable Resource Allocation: The federal government, through the Revenue Mobilization, Allocation, and Fiscal Commission (RMAFC), should review and strengthen the fairness and transparency of its resource allocation formula. Adequate attention should be given to population size, development needs, and levels of deprivation across states to reduce perceived marginalization and foster a stronger sense of national inclusion.
2. Promote True Fiscal Federalism: The Nigerian government should deepen the practice of fiscal federalism by granting more fiscal autonomy to states. This includes allowing states greater control over internally generated revenues and access to a fair share of federally collected resources. Doing so will enable state governments, such as Zamfara, to address local priorities more effectively and enhance citizens' trust in the federal structure.
3. Strengthen Intergovernmental Coordination:Improved coordination between federal, state, and local governments is necessary to ensure efficient resource utilization and shared responsibility in national development. Regular dialogue, planning, and fiscal accountability mechanisms should be established to foster collaboration and avoid duplication or conflict in public spending.
4. Address Regional Disparities Through Targeted Development:The government should implement targeted development programs in historically underfunded or

disadvantaged states to bridge regional inequalities. Strategic investments in infrastructure, education, healthcare, and economic empowerment can promote inclusivity and support national integration.

5. Institutionalize Transparency and Accountability:All levels of government should adopt transparent budgetary processes and strengthen institutions that monitor resource allocation and expenditure. Public access to budget data and participatory governance practices will help ensure that resource distribution aligns with the goals of equity and unity.

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