

Exploring Ways and Measures Towards Enhancing Equitable Resource Sharing among the Levels and Organs of Government in Federal System, A Panacea to Sustainable Development in Nigeria

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Abstract

Resource control and resource management is a very fundamental issue in any political society and more importantly in federal systems which is anchored on the principle of power sharing among the component units, over the years Nigeria federal system has characteristically been faced with problems and challenges arising from inequitable distribution of resources among the component units, and the arms of government, this is because the federal or central government whom by virtue of constitutional provision is empowered to collect major revenue and to allocate it to the levels of government has often allocate a chunk and larger percentage of the federally collected revenue to herself to the detriment of other levels of government this has resulted into various agitation by other levels of government on the ground of lack of or inadequate resources to carry out their constitutionally assigned duties and responsibilities. Thus there is the need to re-examine this scenario with the intent to identifying the reasons and factors responsible for this lop-sidedness in the allocation of resources and how it has hindered effective governance and development and to seek ways of correcting these anomalies. Content analysis which will involve the use of textbook, journals, periodical, magazine, newspapers government publication and inter net materials will provide data and information required for this research work. Findings reveals that the absurd, poor or lack of performance by lower levels of government in Nigeria is attributed to poor resource at their disposal, despite the different mechanism such as monthly budgetary allocation from the Federation account committee, Revenue mobilization and fiscal committee, annual budgetary allocation among others, it is important and necessary to x-ray this mechanism so as to see their short-comings and to propose and recommend a better and more effective sharing formula among the units and levels of government for fairness , justice, equity and development.

Keywords: *Exploring, Measures, Federal System, Resources Sharing, Equitable, , Levels and Organs of Government*

Introduction

Resources is no doubt the backbone of any organization, state or nation, it is the life wire upon which the entire activities of an organization lies, be it production of goods and services, distribution, administration, governance, provision of security, protection of life and property or maintenance of law and order among others, the generation and utilization of resource does not only become imperative but sine-qua-non to the existence and survival of any system, especially where functions and responsibilities are shared among the different units or organs that makes up the organization or society, this is more worrisome in federal systems where there are constitutional recognized levels and organs of government with defined and assigned roles and responsibilities to perform for effective functioning of the whole system and without which the system cannot effectively function or operate.

This is why it is important to view and elucidate on the generation, sharing or allocation and utilization of resources in any organization and most importantly in federal system anchored on power and responsibility sharing among and between the units in the system. It is obvious that most federal system often design and device measures and ways or strategies by which resources are generated within and outside the system as well as how the generated resources are utilize for the functioning and operations of the system, especially in administration and governance of the polity as well as provision of the basic needs for the people and in the protection of life, property and relationship with other polity.

This research work set out to view and adjudge revenue generation and allocation or sharing among the levels and organs of government in Nigeria, to see if it is effective or not, as questions are often raise from different quarters about resource generation and allocation or sharing as the problem and obstacles hindering effective functioning and operation of the federal system, therefore, this requires a better way or measures to enhance revenue generation and utilization in order to bring about the much anticipated desirable progressive changes (development) in society which is the hallmark of governance and administration in any polity or society

Federalism as a political structure has existed for centuries, but in modern time the origin is traceable to America Scholar K.C. Whares and the American Constitution of 1891, in which he view federalism as a political system formed by independent nations/state who come together in union and where levels of government exist with constitutionally defined sphere, with each level of government (federal/central or state/regional) having its own area of jurisdiction that is not subject to unnecessary interference by another level but rather coordinated and not subordinate to each other, and both levels of government acting directly on the life of the citizens. This system is what this paper attempt to re-examine in relation to Nigeria state and it nexus with democratic system of political administration and management, generation and utilization of resources, the challenges therein which brought about the call and agitation for restructuring of the country by groups and sections of the different regions as well as the way forward.

Background to the study

The origin of the federalism in Nigeria is traceable to Author Richard constitution of 1946 and Macpherson and Lyttleton constitutions of 1951 and 1954 respectively. The creation of regions (North, West and East and later the Mid-Western region with a central control in Lagos could be consider as the starting point where regions have representatives in the central legislative under the leadership of the colonial governor, some scholar view it as unitary system or unitary

decentralized system, whenever way we view it federalism was introduced in Nigeria by the British either for administration consideration or to cater for the different diverse elements which made up the community or as some scholar will argue, Federalism was imposed on Nigeria by the British colonial masters in order for them to maintain control on the country during and after colonization. The Nigeria post-colonial government consolidated federalism as the regional government set up by colonial master were retained and relied upon as units within the system with their autonomy maintained while the center remains as control organs. However, the 1966 coup de 'tat which brought in Col. Aguyi Ironsi as the military head of state turned the system to a unitary centralized system with decree 31 of 1966 (unification decree) reaffirming it, this however, did not last as a return coup de'tat was stage six months latter July 1966 which brought in Col, Yakubu Gowon as the military head of state, the two coup de 'tat soon led to civil war between 1967-1970, the aftermath was the creation of 12 states in 1967, 19 states in 1976, 21 states in 1987 and 36 states in 1991 by former military heads of states does consolidating the federal system in Nigeria. Nigeria today is a federal state made up of 36 states with the federal capital Abuja and 774 local government areas with a constitution which create the federal structure, power distribution inter-governmental relation and areas of concurrent legislation among others, the constitution of the federal republic of Nigeria provided for a presidential system of government anchored on democratic principles in the administration, management and leadership criterion of selection.

Statement of the problem

Resource control and resource management is a very fundamental issue in any political society and more importantly in federal systems which is anchored on the principle of power sharing among the component units, over the years Nigeria federal system has characteristically been faced with problems and challenges arising from inequitable distribution of resources among the component units, and the arms of government, this is because the federal or central government whom by virtue of constitutional provision is empowered to collect major revenue and to allocate it to the levels of government has often allocate a chunk and larger percentage of the federally collected revenue to herself to the detriment of other levels of government this has resulted into various agitation by other levels of government on the ground of lack of or inadequate resources to carry out their constitutionally assigned duties and responsibilities, this has often hinders the effective functioning of the levels and organs of government and had led to outcry of marginalization, feral might, superior subordinate relationship as opposed to coordinate and mutual relationship among and between the units. This calls for a re-examining and review of the generation, allocation and utilization of resources within the polity as a way towards achieving good governance and development.

Aim and Objectives:

1. The main aim of this research work is examine revenue generation, allocation and utilization among the levels and organs of government in Nigeria Federal System.
2. Assess the effectiveness in the generation, allocation or sharing and the utilization of revenue (resources) in the federal system.

3. To identify the problems and challenges in generating, allocation or sharing and utilization of resources by the levels and organs of governments in Nigeria federal system.
4. To proffer, suggest and recommend ways, measures that can be employed to enhance and revenue generation, allocation or sharing and utilization.

Research Questions:

1. How is revenue or resources generated, allocated or shared among the levels and organs of government in Nigeria.
2. How effective is the generation, allocation or sharing and utilization of resources by the levels of government in Nigeria federal system?
3. What are the problems and challenges hindering effective generation, allocation or sharing and utilization of resources in Nigeria federal system?
4. What measure need to be taken to enhance effective revenue or resource generation, allocation or sharing and utilization in Nigeria federal system.

Brief Literature Review:

Revenue allocation among various units of government in Nigeria is replete with agitation, controversies and outright rejections due to the nature of politics in vogue. Since independence, Nigeria's revenue allocation system was neither efficient not equitable, indeed ethnicity, religion, tribalism and region had contribution to it and in the face of such complexities therefore several revenue allocation principles had to be adopted faulted and discarded, the point being stressed here is that several revenue allocation commission had been set up to look at the issue such as:

1. Philipson Commission of 1946
2. Flick Philipson Commission of 1951
3. Chicks Commission of 1958
4. Raisman Commission of 1958
5. Dina Commission of 1968
6. Aboyade Commission of 1977
7. Okigbo Commission of 1981
8. National Revenue Mobilization and Allocation Fiscal Commission (NRMAFC) of 1989.
9. Constitutional Provision of 1995 and 1999.

This dialectics of revenue generation and allocation constitutes the source of deepening crisis of Nigeria federalism. Ojo (2010) posited that the history of revenue allocation formula and commission all in an attempt to arrive/at an acceptable sharing formula for Nigeria occurred long before independence. The first set of commission ever set up by the colonial masters was in 1946 named Philipson which recommended three principles for revenue sharing – derivation, population, and even progress. Various commissions with their recommendations were equally experience in the Nigeria fiscal federation but none has intimately addressed the problem of revenue sharing. The derivation principle he argued has been a reoccurring phenomenon in the principles advocated by their commissions to ensure amenable and equitable revenue sharing formula. Nevertheless, the principle of derivation in revenue allocation has been consciously

and systematically obliterated by successive regimes, resulting in the drastic reduction of the derivation principle from 100% in 1953 to 50% in 1982 to 3% in 1992 and currently 13%.

One fundamental problem confronting Nigeria federal system is the high level of inequality occasioned by resource disbursement lop-sided allocation, uneven development, resource denial of the local government by the states through the joint account system, and the super power position of the central or federal government through the arrogation of power on virtually all important areas such as central bank, taxes, external relations, custom and immigration among others visa vis other levels of government state and local government.

Methods and Materials:

The method employed for the collection and analysis of data for this research work is exploratory and content analysis, which centered on the use of existing documents, publications journals textbooks magazine, periodicals, government publications and internet materials, while the analysis will be explanatory and detail discussion of findings.

Significance of the study:

This research work is important in many ways to the government, researchers, students the Nigeria populous on whom lies the issues and solution to revenue generation, allocation or sharing and effective utilization, fair and resource equitable resource allocation or sharing is not only necessary but sine qanon to a peaceful, harmonious and prosperous society. In the first instance, the research will bring to limelight the current methods of revenue or resource generation in the federal system, which level of government have power to collect which tax, how and why? It will enable the government to know and understand the challenges and problems in revenue generation, allocations and utilization, the research will suggest better ways of generating revenue and allocating it among the different units, it will also show or examine how other federal systems have been able to address their problem of revenue generation, sharing and utilization, this research work will review some of the proposed strategies in line with current reality of resource disbursement and its usage, although there has been remarkable effort by the current administration of President Bola Ahmed Tinubu to streamline resource allocation to local government through judicial process with the cancellation of the joint account system and entrenching direct allocation to them there is still more to the issue that need to be address, there has been allegation from different quarters that Governors requesting their self-imposed elected local government chairmen to return the money allocated to the local government back to the coffer of the state government, thereby bridging judicial and presidential directives. It is important to know that it is not just enough to direct state governors to conduct election for local government chairmen in their states but to also ensure that the conduct of the election is free, fair and equal access to every citizen as opposed to the self-imposed selected persons and rubber stamp elections conducted. This

Scope of the study and limitation:

The scope of this research work is the Federal Republic of Nigeria, which is made up of thirty-six states and the federal capital territory Abuja, it has a population of about 230 million people according to Nigeria Popupation Commission Report 2026, the country is comprised of 774 local government areas and a land mass of about Sq/Kms,



Map of Federal Republic of Nigeria showing the thirty-six state and 774 local government areas

Source: [Google map](#)

Finding of the Research:

The issue of resource or revenue generation and allocation has been an age long discuss in Nigeria federal system, in fact it has led to the setting up of several commission and committees from Philipson Commission of 1946 to the National Revenue Mobilization and Allocation Fiscal Commission (NRMAFC) of 1989 as well as the Constitutional Provision of 1995 and 1999 respectively. Some of the past leaders under Civil rule and Military rule such as General Ibrahim Gbadamasi Babangida, General Sanni Abacha and Chief Olusegun Obasanjo, had have to set up committees that came up with series of formula for allocating and disbursing revenue to the different levels and organs or institutions of government based on certain parameters, such as population, derivation, ecological, economic needs. Special funds, Federal capital and social development factors among others.

Revenue Allocation Under IBB Regime (1985 – 1989)

The worrisome issue under Babangida regime was the fiscal scheme. The issue of revenue allocation was so thorny that Babangida regime had to review the revenue allocation four times during its duration. From the inception of the Babangida regime in 1985 all through 1989, the formula of revenue allocation stood at:

Table 1. Revenue Allocation

Federal	-	55%
State	-	32.5%
Local	-	10%

Allocation is the oil mineral producing states, and general ecological problems stood at 1.5% and 1% respectively. (Lukpaka, 2013:35).

Revenue Allocation Under Abacha Regime (1994 – 1998)

Abacha regime adopted and maintained the formula bequeathed to it by the Babangida regime. This formula is presented below:

Table 2. Formula

Federal Government	-	48.5%
State Government	-	24%
Local Government	-	20%
Special Fund	-	7.5%

Sources (Bashir 2008:7)

Revenue Allocation Under President Olusegun Obasanjo (1999 – 2007)

The proposed formula by revenue mobilization, allocation and fiscal commission gives:

Table 3. Revenue mobilization

Federal Government	-	41.3%
State Government	-	31%
Local Government	-	16%

Source: (Basher 2008:7)

Apparently, not satisfied with where is considered an upside formula, the southern Governors insist that only equal revenue sharing between the federal government and the states in Nigeria will be considered that and realistic by the southern states. They therefore required for the adoption of the following, formula for revenue allocation in Nigeria:

Table 4. Revenue Allocation

Federal Government	-	36%
State Government	-	36%
Local Government	-	25%
Federal Capital	-	1%
Ecology	-	2%

Source: (Bashir 2008:7)

Revenue Allocation (2000 – 2010)

The current vertical allocation formula which is based on presidential executive order is as follows:

Table 5. Vertical Allocation

Federal Government	-	52.68%
State Government	-	26.72%
Local Government	-	20.60%

While the horizontal allocation formula which captures factors/principles and percentage is as follows:

Table 6. Principle and Percentage

Regularity	-	40%
Population	-	30%
Landmass/Terrain	-	10%
Internally Generated Revenue	-	10%
Social Development Factor	-	10%

The social development factor comprised of education (4.0), Health (3.0) and water (3.0) (Bashir 2008:7). From the foregoing, revenue allocation in Nigeria before its pre-independence of post-independence era is characterized with problems. Each level of government – federal, state and local wants to have a sizeable share of the national cake. The frequent promulgation of military decrees before now and the frequent setting up of commissions both for the purpose of revenue allocation was to satisfy the increase of the stake-holders in having a fair share of allocation from the common pool account. It is in a bid to satisfy these competing interests that Nigeria is in a continuous search for a generally acceptable formula for revenue allocation.

Contribution to Knowledge:

This research work through content analysis have evaluated the different sharing formula in the allocation of resources among the levels of government, organs of government institutions and agencies, it is also discovered that different administration beginning with the colonial government had have to set up commission to explore ways to allocate resources among the levels of government as far back as 1946, during the administration of Sir Author Richard through Nigeria independent to post-independent and in fact more visibly from 1985 during Babagida administration to Olusegun Obasanjo regime and beyond.

From which ever, angle we view it the search for a viable formula of sharing and allocating resources among the levels of government and her institutions as well as regions is far from been realised as the cry of lop-sided allocation, denial and diversion has been on increase and is by no means resolved, Therefore, all efforts aimed at achieving generally acceptable formulae for revenue sharing in Nigeria should be guided by national interest which should supersede individual or primordial interests, Nigeria as a country need to learn from other advance and developed countries such as United States of America, Canada and Swaziland, about the modalities for generating and allocating resources among the federating units, It is on record that countries such as the United States of America has to a large extend devolve power and has granted autonomy to the fifty (50) states to collect their revenue and remitte specified percentage to the federal government of all taxes collected while retaining certain percentage for the administration of the state and for developmental purposes, It is important to say that there are formalizes, efficient and effective laid down mechanism through which this is done with little or no loopholes and proper checks on the processes of collection, unfortunately Nigeria has no machinery or laid down processes for tax payment and collection talk less of devolving such power to the states and regions even now that states are charged with the responsibility of tax collection from their respective states before remitting them to the federal government purse, how may state can vow that it remitted what is actually collected to the federal account, despite the huge loopholes and diversion often noted during collection. Worst more is the agencies and institutions of revenue collection such as the Federal Inland Revenue Service (FRIS) State Revenue Boards and other agencies charged with collection and management of revenue, have not in any way leave up to expectation in the discharge of their duties as there are often characterized with diversion, embezzlement and corrupt practices.

The effectiveness of the National Revenue Mobilization and Allocation Fiscal Commission (NRMAFC) is less than 50% of what is expected in term of revenue mobilization and disbursement, effort need to be geared towards making the commission more active and functional in the discharge of its responsibilities especially with regard to remunerations of political office holder visa vis the bureaucratic civil servants whose margin is too wide and often call for attention and unnecessary labour unrest between government and trade unions (Nigeria Labour Union) NLC, the issue of trade disputes have consumed a greater part of productive activities and worsen the economic situation in term of service provision and service delivery.

There is the need to block the loopholes in the allocation and distribution channels, the introduction of the TSA and IPPIS has not in any way block or curtailed the drain pipes in government treasury, in fact it is alleged to have created more avenue for syphoning government scare resources by some few individual in government through their agents, indeed it is believe that the whole scenario is a game of sharing through the back door by those in government, for example the immediate past Governor of Central Bank Mr. Godwin Emiefele

is a contemporary architect and implementer of the back door policy of syphoning, in the same vain the Dollar scandal is not in any way different from the TSA and IPPIS, indeed they are tripartite conduct pipe for looting and embezzling government resources and unless some fast is done the looting has just began.

Nigeria National Petroleum Cooperation (NNPC) is another diabolical institution, using government scares resources to pay heavily for idle workers, it can be less imagining that an organization which as no functional refinery for over four to five years is busy using government scare resources to pay staff, running cost and maintenance allowances for something not working. Who is fooling who? It is also characterizing by fake subsidy and high level smuggling, oil bonking and lack of accountant ability.

Conclusion:

Exploring ways and measures to enhance equitable resource sharing in federal system, especially in Nigeria federal system with it diverse and heterogeneous people will require more concerted effort and radical deliberate policies that will not only set the pace straight but will create plain and visible channels of revenue generation, mobilization, allocation and sharing, the fuel subsidy removal though with it harsh economic implication and consequences is no doubt a step in the right direction if it is allow to succeed given all odds, other institutions need to be garment such as FIRS, TSA, IPPIS, NNPC, and National Revenue Mobilization and Allocation Fiscal Commission (NRMAFC), there must be accountability, prudence and commitment on the part of all, removing subsidy is not just the solution, in fact it is a means to an end and not the end itself, more need to be done in term of effective utilization and value for money.

Recommendations:

In order to enhance equitable resource allocation in Nigeria federal system we need to first and foremost.

1. There is the urgent need to re-examine the collection and generation of revenue from individual groups, organization, industries, firms business enterprises, government institution and agencies, states, and all other avenues for generating income for government, it is only when we have clear a clear and visible sources of income to government then shall we have an idea of what ought to come in to government as revenue and what is actually coming in and where the loopholes are lapses are so that they can be block to a manageable or minimal level, it is unfortunate that in Nigeria we don't even know what ought to come in to government purse (Expected Income) and actual generated income and from which source.
2. Secondly there is the need to strengthen the institution and agencies charged with the responsibility of collecting revenue by creating enabling environment and making them accountable and trustworthy in the discharge of their function (collection and remittance of money into government purse).
3. Anti-graft agencies such as Independent Corrupt Practices and related Offences Commission (ICPC) and the Economic and Financial Crime Commission (EFCC) need to be more pro-active and vigilant in its operation and duties, although remarkable achievement can be said to have been achieved in the last couple of months but the antecedent of the commission in term of leadership leave much to be desired, more credible and upright matured and God fearing people need to be recruited as leaders and officers in the commission if it must achieve the desired goals of not only steaming

corrupt practices but bringing offenders and lotters to book and forestalling future occurrence.

4. There is the need not only to arrest people indulged in corrupt practices but to make them forfeit illegally acquired properties, money and other valuable assets and to ensure they are being punished through the due process of judicial adjudication such as imprisonment and prohibition from holding sensitive public offices, it is because people are been celebrated and honoured through chieftaincy titles, and more juice political appointments that make it look as if corruption is a normal thing that people must engage in when given political appointments and position of authority in Nigeria, it is high time decisive action is taken on culprits to serve as deterrent to others especially the upcoming younger ones who are the leaders of tomorrow.
5. There is the need to inject people with proven integrity in to the scheme of things especially sensitive public offices such as Central bank of Nigeria (CBN), Financial institutions, FIRS, Department of State Security Services (DSSS), ICPC, EFCC and many other key players in government and administration, there must be checks on institutions and organizations on the proper and efficient use of allocated resources so as to enhance accountability and probity.
6. External borrowing and loans should be curtailed or minimised to the barest level and unsolicited Aids and gifts from foreign countries should be avoided if possible because such loans and aids are not just given but with some hidden agendas, even assistance and support from some governmental and Non-Governmental Organizations need to be taken with caution as this has always been avenue foe penetrating our communities and syphoning our natural resources, such as mineral deposits, Coal Zink, Gold, Tin, Columbines, Led, and others.
7. The heavy amount (Loan Servicing) been paid every year as money for debt servicing from International Organizations and Countries is enough to turn around our economy and may the country independent and self-sustaining rather than been a permanent dependent on the advanced capitalist countries who wishes us no good in any way rather than to continue to depend on them for survival.
8. The economy need to be diversify into more productive ventures such as Agriculture, Manufacturing, Construction, Mining and industrial production of goods and services, our over reliance on imported goods and services is not only hindering our growth and development but an avenue for capital flight and under-development.
9. Tapping our natural resource by ourselves instead of foreign companies and organizations is an avenue to develop our own industries and make them functional rather than our continue dependant on multinational cooperation and companies such as Elf, Chevron Mobile and Total oil among others, we cannot be crying of lack of capacity and technical know-how when Nigerians are the leading experts in most areas of human endeavour all over the world (Engineering, Computer, Electrical-Electronics, Medicine Artificial Intelligence and Cloud Computing among others. It is high time we take our faith in our hands.
10. Industrial development is key and pivotal to any economic development anywhere in the world, Nigeria must pay more attention to its industrial growth and development, by setting up more industries and revitalizing the moribund ones such as steal rolling mills, paper mills, sugar companies' textile industries, automobile industries among others, this will definitely lead to generation of income, increase taxes, provide employment opportunities and enhance the provision of goods and services

11. Resource allocation between the levels of government, Federal, State and Local governments is not the only area deserving attention, there is also the urgent need to look into the wages and salaries or remunerations of the organs of government Executive and Judiciary, especially the civil service and other agencies of government who income can hardly take them home talk less of meeting their basic needs and social responsibilities.
12. The federal of statistics and the of the Head of Service as well as that of the Secretary to the Federal government have much to do in ascertaining the number of employees under the government as there has been cases of inflating the numbers and figures of those employed by government, in order words alot of resources are cater away in the name of ghost workers or those that have retired from service long ago but still constitute part pf government payroll, thereby syphoning the little resource at the disposal of government this must be check and stop.
13. Corruption and embezzlement need to be checked from collection level to disbursement and utilization levels so that appropriated fund are judiciously use for the purpose they are meant to serve.

Finally, the measures towards enhancing equitable resource allocation is inexhaustible and requires continuous appraisal and fine tuning so as to achieve desired goals and objectives, it is the wish of every society to achieve a sound stable and sustainable level of development, where the basic needs of its citizens such as water, food, electricity health care facilities education social services, security of life and property can be guaranteed and sustained but more importantly, we must be ready to serve national interest rather than our selfish and parochial interest.

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