

RE-VISITING THE STRUCTURAL FOUNDATION OF NIGERIA FEDERALISM

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Abstract

Federalism is a system of government in which governmental powers that exist in a country are shared between central government and component region. It is also defined as the system of government in which governmental powers are shared between the central government, i.e. the federal government and its components (The State and the Local government). Nigeria is one of those countries that operate a federal system of government along-side with the western world. Given the territorially delineated cleavages abounding in Nigeria and the historical legacy of division among ethnic groups, regions, and sections, the federal imperative was so fundamental that even the military government characteristically Unitarian, hierarchical, and centralist attached importance to the continuation of a federal system of government. But it must be said here that, while the system benefits most western countries, the reverse is the case for Nigeria considering the high level of political instability, ethnic crisis, and ethno/religious crisis among others. The reason is that Nigeria is operating a federal system in an awkward manner and this has made frictions and clashes possible which are currently posing a threat to her political development. To this end, this paper seeks to analyze Nigerian federalism from history, reasons why she opted for the system, the effects of the system on her political development and a plausible way forward to a true federal arrangement. In terms of Nigeria's major ethnic groups / religious affiliations; the Hausa ethnic group in the North is mostly Muslim, the West which is the Yoruba tribe is divided among Islam, Christianity, and traditional religions, while the Igbos, Annangs, Ibibios, Efiks, etc, of the South East and the Ijaw in the South are predominantly Christians. Religion in Nigeria is purely a mixture of component. It is believed that through this paper, we will produce efforts which will contribute to make the agitation a reality.

Keywords: *Governmental powers, Religion and Political development*

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Background to the Study

Nigeria is a country of extraordinary diversity and as such, one of extraordinary complexities. These complexities are a reflection of the avalanche of ethno-cultural and religious groups co-habiting the territory and the intricacies of interaction among them. Indeed, Nigeria's adventure into pluralism of religious and ethnic diversities owes its origin to colonial conquest which permeated the entire continent of Africa beginning from the early 19th century (see "Stages of Nigeria Federalism" in this paper). In the case of Nigeria, the amalgamation of the Northern and Southern protectorates made Nigeria a multi-ethnic and multi-lingual country.

The founding fathers were desirous of a system of government that would neutralize the political threats and accommodate the divergent interests of the various ethno-cultural groups. This desire eventually found expression in the federal system of government as a diversity management technique. But it must be stated here that, with the advent of the 1979 and 1999 Constitutions, there has been a profound change in the practice of federalism in the country in the sense that, the system has been practiced in an awkward manner and this has called for questions (begging for answers) whether Nigeria is truly operating a true federal system.

This question has further been accentuated by recent damning reports of the national intelligence council of the United States Government which forecast that by the year 2020, Nigeria might cease to exist as a nation-state. That was a point, but from a religious perspective, we look at (i) Elizu (1993) who posited that religion is man's institution of the sacred awareness in concrete life. Federalism too exists in a concrete life just as religion. It functions still even without a nation state. (ii) Garson (1978), Elizu's postulations may only be contradicted by Garson's statement that "The origin of the groups theory is really the acknowledgement that the state (political state) is composed of actors, both institutional and non-institutional, who are products of diverse historical, socio-economic and political backgrounds, with diverse interests. The origin of all the religious groups as Garson cited from the political standpoint also exists with diverse interest. We must note that the said interest as a religionist is not parochial or antagonistic.

Federalism and its Key Features

The concept of federalism has received broad scholarly attention. Each scholar defines it according to their perception. Some are of the opinion that "the meaning of federalism is yet to escape the state of uncertainty". This explains why each scholar approaches the study based on individual background and inclination. Early writers on the concept of federalism such as Jean Bodin, Olto, Cosmanus among others, viewed federalism as a voluntary form of political union of independent authorities. The union, either temporary or permanent, was based on the need for special common purposes like defense, trade, communications and other reasons that would benefit the parties involved. Contemporary writers on the concept of federalism such as Livingstone, Macmahon, and Riker among others viewed federalism as a mutual interaction between and direct contact with, at least two levels of government. These scholars take their root from the 1787 American Constitution. The definition of federalism by these scholars rests on the

fundamental principle that, "Federalism is a form of governmental and institutional structure, deliberately designed by political "architects", to cope with the twin but difficult task of maintaining unity while also preserving diversity." ¹

Since other formulation of federalism from other scholars are variations of K.C Wheare 's work, the basic tenets or elements of federalism according to him will be used as a template to determine Nigerian federalism and the extent to which Nigeria has fulfilled the basic tenets of federalism. These basic tenets are:

1. There must be at least two levels of governments and there must be constitutional division of powers among the levels of governments.
2. Each level of government must be co-ordinate and independent.
3. Each level of government must be financially independent. This will afford each level of government the opportunity of performing their functions without depending on or appealing to the others for financial assistance. (A case very difficult to practice in Nigeria.)
4. There must be Supreme Court of the independent judiciary: In terms of power sharing, there is likely to be conflict, so that the independent judiciary can resolve the case.
5. In terms of the amendment of the constitution, no levels of government should have undue power over the amendment process. He maintained that, once a country is able to satisfy these conditions, such country is said to practice federalism.

(Odion, I.P Critical Assessment on Nigeria Federalism. A paper presentation at FCE, Potisk, Yobe State, Nigeria, 2011)

Stages of Nigeria Federalism

Historically, the structure of Nigeria federalism can be traced far back to 1914 when the Northern and Southern protectorates were amalgamated though with unitary form of administration. Since then, governmental power that existed in Nigeria started to be shared between the central government headed by the Governor-General and the governments of Northern and Southern protectorates headed by the lieutenant Governors. Therefore, with the existence and recognition of the two autonomous parts of Northern and Southern provinces, the administrative system of Nigeria wore an outlook of a federation.

The further division of the country into three regions by the then Governor of Nigeria Sir Authur Richards under the Richard constitution of 1946 gave more support to the emergence of Nigeria as a federal state. The Macpherson constitution of 1951 gave further concrete support in the sense that, the constitution appointed lieutenant Governors to head these three regions and granted legislative power to the legislative and executive councils that were established. The Lyttleton constitution of 1954 removed the final shade of a unitary system of government from Nigeria by establishing a true federal state in the sense that it shared powers between the central and the regional governments. To avoid constitutional conflicts that might arise between the central and regional governments, a supreme court was established to handle such conflict.

After independence, Nigeria constitution has continued to retain the federal system imposed by the departed colonialist but with some minor modifications. From the foregoing, the analyses of the developmental stages of Nigeria federalism can be based on three fundamental reasons. Odion considered the following: (a) The British deliberately imposed the federal system on Nigeria in order to maintain a neo-colonial control of the country after independence. Since federalism is more or less an evidence of some form of disunity, political weakness and uneven economic development, the British deliberately wanted to keep the federating units as apart as possible so as to meddle in the internal affairs of Nigeria to their own economic and political advantage after they would have granted her independence. (b) The second aspect emphasizes the fact that historical and geographical factors determined the political evolution of Nigeria. Nigeria being a large and culturally variegated country could not have been governed from one centre. (c) It was not a question of a country that was originally unitary, being broken into federating units, but of formerly totally independent kingdoms, Empires, nations and Autonomous communities being brought together, and ending up in a federal union.

In line with this historical evolution of Nigerian federalism, it should be noted that, the choice of federalism as the preferred system of government for Nigeria was not accidental. Given the heterogeneity of Nigerian polity, the founding fathers of Nigeria adopted the federal system as the most viable option of protecting the core interest of the federating units. This was demonstrated in the federal constitution, especially in the 1963 federal republican constitution, that clearly defined the jurisdictions of the federating units. For example, each of the federating units had its own constitution, one of the key properties of federalism. It should be noted that, before the attainment of independence by Nigeria in 1960, the federating units – Eastern Nigeria, Northern Nigeria and Western Nigeria – were, in all intents and purposes independent entities. That the three federating units attained their independent in 1957 (Eastern and Western Nigeria) and 1959 (Northern Nigeria) further buttressed their respective sovereignty. If they had wanted, there was nothing preventing any of them to go their separate ways as independent states in the international community in 1957 and 1959 respectively.

Thus, when some contemporary analysts of Nigerian politics blame the British amalgamation of 1914 as the source of Nigeria problems, they should be reminded of the lost opportunity exhibited by Nigerian leaders to disengage from the forced amalgamation when they had the choice in 1957. Like Nigeria, the federation of Rhodesia and Nyasaland was also a creation of British rule. It is significant to note that, unlike Nigeria, the constituent units of Rhodesia and Nyasaland elected to go their separate ways by becoming the independent state of Zambia, Zimbabwe, and Malawi respectively. Despite the introduction of federalism since the British left, Nigeria political system has been characterized by series of instability and backwardness. It is on this basis that we assume that this paper would consider some of the problems that bedevil Nigeria federal system as well as the religious system. Any federal constitution which linguistic or national group is recognized and accorded regional autonomy, bitterness and hostility against the constitutional arrangement disappears. But let's not forget that a federal constitution is usually a more or less dead letter in any country which lacks any of the factors conducive to federalism. From Chief Obafemi Awolowo's book, two principles can be deduced:

1. If a country is bilingual or multi-lingual like Nigeria, the constitution must be federal, and the constituent state must be organized on linguistic basis; (We should take a serious note here. There is no need trying to spread sharia (Islamic religious laws) to the whole country –Nigeria.
2. Any experiment with a unitary constitution in a bilingual or multi-lingual or multi-national country must fail, in the long run.

It is surprising that Nigeria only operates federal system on paper. The federal structures have never existed in Nigeria society. The fact is that, the federal government, ever since the intervention of the military in government has always assumed superiority over the state government, sad to note too that religion claims superiority over one another, struggling to set up her supremacy and also try to bring down the other outrageously following this model as the federal government is the 'master in relation to the dependent' state governments. Religious sect in Nigeria attempting this should note that they are infringing on the right of other Nigerians contrary to the stated laws on the right and freedom of worship which is constitutional. It is wrong to use ones religion to intimidate others.

At independence largely autonomous regions possessed the residual powers in the federation and functioned almost independently. The regions had independent revenue bases; separate constitutions, foreign missions, and the primary and secondary education were under the residual list while the university education was under the concurrent list. All these changed under military rule. Attempts by the state governments to reassert their autonomy during the second republic were aborted by the return of military rule. Some state governments that were controlled by parties other than the ruling party took the federal government to court on many occasions over matter of jurisdiction competence. This trend always reoccurs over and over; where the federal government sees itself as superior to the state governments does not make federalism work perfectly.

Federalism is therefore, an arrangement whereby powers within a multi-national country are shared between a central authority and a number of regionalized governments in such a way that each unit, including this central authority, exists as a government separately and independently from the others. Scholars and Philosophers in religion have stated that “ we should aim at nothing but on the positive result as we investigate reality, think critically and constructively about our religious values, culture and our nation as we work towards a free and egalitarian society. As Wheare put it "the fundamental and distinguished characteristics of a federal system is that neither the central nor the regional governments are subordinate to each other, but rather the two are coordinate and independent". Each government exist, not as an appendage of another government but as an autonomous entity in the sense of being able to exercise its own will on the conduct of its affairs free from direction by any government. Thus, the federal government on one hand and the state governments on the other hand are autonomous in their respective spheres. However, this autonomous entity has never been found in Nigeria federalism and this has continued to hamper the political stability in the country.

Again, the issue of financial autonomy: It should be noted here that this financial autonomy has never been achieved in Nigeria federalism. The high level of intervention of the federal government through national financial policies, grants- in-aids among others, increases the power of the federal government and makes the federating units subordinate to the federal government. For instance, revenue from oil and its properties has made the federal government to be more financially powerful over the state governments than before. As a result of this financial power, the federal government now embarks on some projects which were meant to be in the state residual list.

The universal basic education board project is an example of this. Similarly, this increased revenue from oil enables the federal government to give financial support to the state governments. In this sense, any state governments that proves "stubborn" is not likely to get financial support from the federal government. In some cases, some state governments, in an attempt to get financial favour, have decided to have a good rapport with the federal government even at their own expense. In practice, this act does not make federalism work perfectly. In a federation, each government enjoys financial autonomy. This will afford each levels of government the opportunity of performing their functions without appealing or begging for financial aids to survive as we have seen in Nigeria since the return to civil democratic rule. Observably, some religious institutions are clamoring to key in closely in order to manipulate an aspect of this to their advantage. If one may ask, does any religion in Nigeria attempts to pay their International dues or whatever from the Federal Account secretly or openly? If so, then, it is obvious that religion is seriously indicted in this issue of federalism. Could be they are promoting unitary system in order to manipulate a whole from a singular point.

Another issue to look at is the bolstering of local governments as a third tier of government. This process began with the 1976 local government reforms, which introduced a uniform local government system; gave local governments' jurisdictional competence in matters such as markets, automobile parks, and collection of local taxes; and made it statutory for both the federal and state governments to give specified percentages of their revenue to local governments. Although these reforms were embodied in the 1979 Constitution and also strengthened in the 1999 Constitution, State governments in the third and fourth republic refused to allow local governments any measure of autonomy, partly due to these two reasons:

1. They (the state governments) want to claim their superiority over the local governments just as the federal government is claiming their superiority over them. For this reason, effort has been made by state governments to reduce the control of the local governments
2. They (the state governments) are still struggling to reclaim their autonomy from the federal government

Because the federal government accepted the recommendation of the Political Bureau that local governments should be made an effective tier of government, effort has been made to reduce their control by state governments.

Next in our discourse is on resource control. Nigeria has witnessed and is likely to witness more inter-ethnic group crisis if states are not granted the right to rule and control their resources, and this will continue to put Nigeria in a political state of uncertainty. We should recall that this discriminatory resource policy or usurpation of states resource control by the central government was initiated by the Military as an expedient measure to pursue the 1967-1970 civil war. Since then, states especially the Niger Delta states have been transformed into beggars pleading for their rightful share of their resources and this has resulted to several crises between the people of the regions and the federal government. Similarly, it should be stressed that, the demand for resource control by the Niger Delta states does not negate the right of other states to exercise control over their respective natural resources, like groundnuts, iron, solid minerals, etc. This is a key prerequisite of federalism, and the denial of this tenet is injurious to federalism. A federating unit, and not the central government, should exercise jurisdiction over the resources in its territory. The point here is that, the current struggles by some states in Nigeria especially the Niger Delta states over their resources will continue to give more rise to different types of sects, groups and militants that will continue to disrupt the political system of Nigeria if the federal government fail to hands off from the control of state resources.

The last issue to consider is fiscal federalism. Fiscal federalism is a concept that implies a financial arrangement and relations among the tiers of government which allow significance fiscal function to be exercised at lower level of government. Basically, we can liken it to revenue allocation. To properly understand the issue of revenue allocation in Nigeria, it may be necessary to broadly analyze the revenue system in Nigeria.

The Revenue System in Nigeria

The various revenue systems include:

Vertical Principle: The vertical principle is a form of revenue system whereby the federal government retains some of the federally collected revenues as its independent revenue to be paid into the federation account for distribution among the tiers of government in accordance with agreeable formula.

Horizontal Principle: The horizontal principle is a form of revenue system which has to do with the distribution of revenue among state and local governments. In this form of revenue system, consideration is given to issues like land mass, population, large number of local government etc.

The Issue of Revenue Allocation in Nigeria

One of the major problems facing Nigeria federalism is the issue of revenue allocation i.e. how the resources generated in the country should be shared among the three tiers of government. In an attempt to solve this problem, various principle of revenue allocation has been adopted, these include:

Principle of Derivation: This principle is based on the fact that the revenue in the country should be allocated on the basis of each state's contribution to total revenue i.e. major resources derived from a particular area should be allocated to the area. This principle was attacked because it makes rich states richer since the more developed states will contribute more to the federation account, starving need states of developmental funds.

Principle of National Interest: This principle is based on the need to develop states, improve progress, and sense of belonging to the federation. This is important considering the fact that many states in Nigeria are not economically viable; this makes them to depend solely on the monthly federal government allocation to meet their developmental needs. This principle was also attacked by politicians from oil producing states, labeling the northern states as "parasites". The question again was why is the solid minerals and agricultural produce like onions, groundnut, etc, not brought on the national table for sharing? Must they exhaust the oil before they go back to start enjoying from that area?

Principle of Independent Revenue: This principle is based on the federal government discretion in allocating revenue to state and local governments. Before independence, the regional government revenue allocation was more than that of the federal government, but recent experience has shown the reverse in the sense that the federal government allocates more revenue to itself than the 36 states put together. This principle was attacked by experts that by international standard, Nigeria discretionary transfer of revenue by the federal government to states and local government is small. Thus, having examined the various means or ways Nigeria has attempted to solve the issue of revenue allocation, it must be categorically stated here that the problem of revenue allocation is still a reoccurring decimal in Nigeria political system which have been causing a major setback to the country federal system. The inefficiency and rejection of the fiscal policy adopted by successive regime in Nigeria has justified the fact that until a decisive and technical blue print that will be all embracing is worked out, which can encourage fiscal efficiency, fiscal equalization and fiscal autonomy; Nigeria will still remain in a fiscal state of uncertainty. Similarly, the political discord in the past and present is also a fundamental pointer to the fact that Nigeria must be quickly returned to a sincere and true federal arrangement, where every level of government will be free to do it own thing, in its own way and at its own pace. Until this is achieved, the issue of fiscal federalism will remain a thing that can break and tear apart the already shaky foundation of Nigeria federalism because for now "Nigeria is still far from practicing true federalism".²Geraldine Akutu

Workable Federalism

As a system of government, federalism allows for the division of sovereignty between the central government and the federating units. Thus, the two levels of government-the federal and state are independent and coordinates. It is vital that the division of power between the federal government and the federating units reflects the core interests of the respective federating units, without compromising the abilities of the federal government to effectively represent the federation. Since the federal government exists because of the consensus of the federating units, the federating units decide how much power and authority they each would cede to the federal government.

Geraldine Akutu on 29 July 2016 'Nigeria still far from practicing true federalism' from The Guardian Newspaper, Extracted Friday 7 October 2016 policy, international trade, currency, monetary and fiscal policies, citizenship, etc., the federating units exercise jurisdiction in education, natural resources, agriculture, culture etc. It is essential that a

balance be maintained between centralizing and decentralizing tendencies in order to ensure harmony in the federation. While a highly centralized central government is injurious to the federal polity as it could lead to a quasi federal (or unitary) system as it is found in present Nigeria federal system, a highly decentralized federalism, on the other hand, could destabilize the federal polity as it is capable of eroding the power of the central government and making the federating units too powerful. The current Nigeria federal system is highly centralized, hence its unitary characterization as evidenced in the 1999 Constitution of the Federal Republic of Nigeria. However, when the founding fathers of Nigeria opted for a federal system of government in 1954, as opposed to a unitary system, it was a conscious decision designed to protect the diversities and identities of the federating units. They agreed to establish central governments that unite them, while simultaneously agreeing to retain their independence in order to safeguard their respective diversities. This can be further buttressed by the word of Chief Awolowo's famous statement "Nigeria is not a nation; it is a mere geographical expression. There are no 'Nigerians' in the same sense as there are 'English', 'Welsh' or 'French'. There are various national or ethnic groups in the country; it is a mistake to designate them tribes. Each of them is a nation by itself with many tribes and clans. The fact that they have common overlords does not destroy this fundamental difference". In 1953, during the debate on the famous motion for independence by chief Anthony Enahoro, Sir Ahmadu Bello, premier of the Northern region and leader of the ruling NPC (Northern People Congress), made one of the most eloquent cases for true federalism when he said; "sixty years ago there was no country called Nigeria. What is now Nigeria consisted of a number of large and small communities all of which were different in their outlook and beliefs.

The advent of the British and of western education has now materially altered the situation and these many and varied communities have now knit themselves into a composite unit....." Thus not only were Awolowo and Sir Ahmadu Bello's statement absolutely correct, it is even more accurate about today's Nigeria than the Nigeria of 40s. Inter-ethnic intolerance which has become chronic, confirms that we are a country of nations, as is evident from the clashes we have experienced since the return of civil democratic rule in 1999. As the agitations for the need to restructure Nigeria to true federalism continued unabated, renowned academicians including Professor Browne Onuoha, the head of Department, Political Science, University of Lagos; Dr. Adelaja Odukoya, a senior lecturer from same institution and Department; and Dr. Ona Ekhomu, a renowned security expert have acquiesced that "the nation's present federalism was not only defective but retrogressive."³

The 1999 Constitutional Flaws

As argued above, the basic tenets of federalism that defined the federal structure of Nigeria between 1954 and January 1966 has been jettisoned in favour of a unitary structure robed in federal colour. The challenge therefore, is for Nigerians to return to the principles of federalism. The status quo, as enshrined in the 1999 Constitution of Nigeria, is not sustainable. Let us identify some of the flaws in that 1999 Constitution. It should be stressed that these flaws were injected into the government structure by the military, where such practices/rules are considered *modus operandi*. They derived from the series of decrees enacted by the various military dictatorships that had ruled Nigeria.

The Flaws Are

1. A federal government has no locus stand in determining the number of local government councils in any of the federal units. This is an area of exclusive state jurisdiction.
2. Federal revenue allocation to the states should not be based on the number of local government councils and or size of the state, but on the population of the given state. Based on its revenue generation capabilities, and the imperative of good governance and ethnic peculiarities, each state should be free to determine its respective number of local government councils.
3. All reference to local government councils and state capitals should be expunged from the constitution of the Federal Republic of Nigeria.
4. It is incongruous to consider any state governor and/or his officials as representatives of the president, etc.

Anuoha, B. etal (2016), *Federalism today* University Dons/ Security experts Department of Political Science, University of Lagos. Nigeria. Federal government, similarly, no local government council should be considered an administrative organ of a state government. "The federal system adopted in 1954 comprised a national government and three regional governments: Eastern, Northern and western

Conclusion

To make federalism a workable phenomenon in Nigeria, can we suggest unity in diversity? Working as a single indivisible nation with "united states" ? Can we suggest that the lower and the upper houses of the National Assemblies move a motion for individual state "Resource control" while they agreed on the terms of national unity? The Local Government creation was not supposed to be the work of the Military or the Federal Government. Now that it has been created, what do we do?

The Religious Institutions in Nigeria though many have only two dominant ones "the Christian groupings and the various Muslim sects". The Religious Institutions should not sit on the fence as the matter of federalism is trashed out but rather, they should rise in support of our views to seeing that true federalism prevails in Nigeria. In this concluding part, it is ideal to state that education in many areas is solicited through religious leaders. This will help to remove ignorance as Akai (1997) posited "Education influences the management the church in so many ways...." It does influence the management in every other sectors as well. It is the foundation of any healthy management and positive influence on leadership styles, organizational structure, effective administrative methods, a good impetus for progressive expansion. Adaptable measures for spiritual and supernatural interrelationships, and a useful dimensional impact on the immediate and the extended communities.

This paper has focused on religion and Nigeria federalism, its origin, problems and possible ways to a true federal system. This study has reviewed the concept of federalism, by Irabor Peter Odion and its basic tenets proposed by K.C Wheare. It have also gone ahead to place the basic tenets of K.C Wheare federalism to Nigeria situation vis a vis the

definition and features of federalism and religion. Furthermore that the concept of the federal system proved to be workable in Nigeria between 1954 and January 1966 but the advent of the Military makes the federal government to see itself as superior to the state governments. This is due to the fact that military federalism has been more common in Nigerian polity.

Apart from this problem, other problems discussed include: the superiority of the state governments over the local governments. This is due to the fact that, since the federal government sees itself as superior to the state governments, the state government in turn prove their superiority over the local governments and this act does not make federalism workable in the country as it negate one of the features of federalism proposed by K.C Wheare which posit that each levels of government must be co-ordinate and independent. The religious institutions are to see something in this direction and say something. Speaking in line with Berry (1989), that policy making becomes about compromise....” We would implore that religious institutions should compromise for good in finding solutions in support of true federalism rather than being a threat to one another, marginalizing and putting up unhealthy competitions. This disrupts Nigeria federalism. We must note that “Religion is on the steering wheel driving the nation. This she does through her leaders who have the responsibility of turning the hearts of the citizenry anywhere they like. It could be the right way or the wrong way” Kevin Akai. However, this paper seeks to encourage religious leaders from all enclaves to rise up and contribute their quotas to true and just federalism in Nigeria.

Resource control by the owners of the resources is also one of the problems this study considered that has derailed Nigerian federalism. Here, the paper argued that ethnic crisis is likely to continue unless the federal government allows the owners of resources to control their resources in their own way. The present federal arrangement where the Federal government controls and dominates the large share of states resources has been a clog on a wheel on Nigerian federalism and this has to stop if Nigeria really want to experience true federal system. The last issue the study considered is that of fiscal federalism in Nigeria. Successive government has failed to find solution to how revenue in the country should be allocated. Finally, the study argued that, for Nigeria to leave the unitary system robed in federal colour, in support with pervious and present colleague 50% of the proceeds should be paid to the state from which it is produced. Also, 50% should go to the state to which the goods are going or in the case of excise duty, the state in which the goods are produced. These are among other recommendations discussed. Nigeria federal structure since inception has witnessed several fiscal and structural reformation as new realities emerge and this is not without major deficits but like in all political organization, there is no prefect policy. In line with this, the study, come to the conclusion that the best form of government for Nigeria is the federal system with its basic tenets properly and carefully administered. Thus, the study submits that a true federal system in Nigeria is possible if the basic tenets that defined federalism are enshrined in the constitution.

What Religion Contributes to Federalism

As we conclude, it is ideal to mention what religion can contribute to federalism

Religion can contribute to federalism in the following ways:

1. Through her leaders: Religious Leaders can champion the process of economic diversifications by encouraging their subordinates to go into worthwhile ventures necessary for regional development as well as their immediate communities.
2. These leaders can spearhead true federalism in their different units by making it very strong financially when all their members are rightfully engaged in what can make them live well and that positively to the building of a surviving federal unit(s).
3. Rise up to give early warning to the any member who goes fanatic provoking religious uproar or unnecessary sentiment.
4. Discipline: Take serious disciplinary action against any member of their religious group who promotes disharmony in any of the federating unit.
5. Select serious minded leaders amongst them who can call to order those who derail from their tenet of faith and belief thereby evoking civil disturbance.
6. Give proper orientation to their upcoming generation on matters of peaceful co-existence in the nation wherever they find themselves. Balance your religious ethics through such orientations, Nnoli (1996).
7. Every religious leader finds himself in one federation unit or the other, be that as it may: The religious leader should work tirelessly towards the empowerment of such unit by teaching his members how to support federalism in their different units, thereby ensuring that things work well in the area so as to profit them.
8. Religious Structural Adjustments: Muazzam, I. and Ibrahim (2000), should rightly be quoted. Let our religious identity be the type that promotes oneness, unity of purpose and the right focus in nation building and true federalism.
9. Discourage anti-Federalism move: The likes of what Hon Abdullahi Salame of Gwadabawa/Illela Federal Constituency of Sokoto State, Nigeria is doing should be discouraged. If this proposal is intensified or the bill is made a reality and signed into law many non Muslim Nigerians will be so embarrassed and it will tell negatively on Nigeria Federalism. It is actually forcing them into a thing they would not agree. The contrary opinion about independency and coordinate which stands for true federalism.
10. Keep away personal issues: Religion can contribute positively to Nigeria Federalism if members of the two dominant ones (Christianity and Islam) keep away personal issues and stop bringing their personal beliefs and religious doctrines into law making. This cannot help rather it will jeopardize the whole legislative system. As earlier mentioned in this paper, quoting Chief Awolowo, the constitution under federal which look unitary will surely fail at a long run. If sharia law which is for the Muslims struggles to force other Nigerians, would the Muslims also agree to be subdued into practicing other religion doctrines? Assuming the Christian Legislators compete in that area to sponsor the Christian Beliefs, ethics and their personal doctrines trying to make it a law for all Nigerians, would the Muslims accept that in good faith?

11. Nigeria is a secular state: This is the position of the Nigerian constitution, be that as it may; Religion can contribute by making this known to all her members in their respective groups. Christian Law-makers in the House of Representative may talk in favour of the Holy Bible, Church and their beliefs but not trying to force anyone by that propagation, no Muslim Law-maker should try it either. Sharia cannot be made an instrument of governance.
12. Fight on a singular issue: Religion in Nigeria can contribute to the fight on a singular direction by making sure that true federalism is installed in Nigeria. Not fighting to impose ones doctrine on one another. This paper suggests a total stop in that direction.

Recommendations

We have clearly seen that the future of this country lies in only one direction- true federalism, together with fiscal federalism and resource control by the owners of the resources. In making specific recommendations for structural changes which will create an atmosphere of enduring peace, harmony and progress, there should be a clear division of power between the federal government and the state government. The federal government should exercise exclusive power in certain basic matters of general relevance and importance, leaving the bulk of the subject matter to the state, with a few in the concurrent list.

A federal government should exercise powers exclusively only in the following areas: National Defense, Foreign Relations, Currency, Exchange Control, Telecommunications, Immigration, Customs and Excise, Copyright, Patents and Design, Citizenship, Shipping in external waters. And other matters currently in the legislative list (federal) should be in the concurrent list (federal and state). The states and the federal government should exercise their powers in these matters in a manner that does not interfere with the jurisdiction of other authorities. In the following areas, the state must have exclusive authority except that the federal government could lay down standards and guidelines and perhaps make grants towards some of these subject matters.

Agriculture and Fisheries, Education, Health, Labour, Housing, Local Government, Forestry, Town and Country Planning, Lands, State Judiciary, Vetnary Services. Similarly, the local government must be given autonomy in their own jurisdiction and state governments should hands off from the control of local affairs. As already noted, the state have to be given the economic power to carry out their increased political, social and economic responsibilities.

A system of revenue allocation to meet this may be summarized as stated by Odion;

1. Minerals-Oil and Solid: 50% of the proceeds should be paid to the state from which it is produced. Such states territory includes 200 miles continental shelf
2. Customs and Excise: 50% should go to the state to which the goods are going or in the case of excise duty, the state in which the goods are produced.

3. Value Added Tax: Only states should collect value added tax. The federal government should have no such power. State should retain their VAT for their own use. The VAT is a tax on the customer of goods and services within the territory of the state. The federal government may only collect VAT in the federal capital territory. Thus all taxes made from purchases of petroleum product from a state should be remitted to the state. At the moment, VAT is collected and administered by the federal government which keep a percentage to itself and then distribute the balance in an arbitrary manner, under which states from which little or nothing has been collected, get the bulk of the funds. Federal Government should implement what conclusions were reached in the last national conference
4. This paper wishes to add that: Political leaders who use their position to propagate religion instead of serving Nigerians and the Nation without fear or favour should be called to order.
5. Again, those who siphon money from Federal Account to pay their religious due for local or international dues should be penalized for embezzlement.
6. Know how much: More research is solicited to really ascertain how much is drawn from the Federation Account on the purpose of settling religious dues on whatever platform. Such money should be refunded to the Federation Account.
7. Check unnecessary maximization of religious influence: Sustainable Development is strongly opposed by this tendency. As Cahn (1995) noted, the tendency of groups in a democracy to factionalize in order to maximize their influence.... This paper stands in opposition, stating that it is not good enough for true federalism. There are grunted elements in a specific religion in Nigeria who are trying to exhibit what Cahn expressed.

According to the late sage, Chief Obafemi Awolowo, that Nigeria is a mere geographical expression, the nations and people of Nigeria existed separately and independently for centuries until they were forcefully brought into the artificial state called Nigeria. Many of the inter boundaries of Nigeria are as artificial as inter-state boundaries of Africa. Was it not Lord Salisbury who stated thus at the Berlin conference 1885: "We have been engaged in drawing lines on map where no white man's foot ever trod; we have been giving away mountains and rivers and lakes to each other, only hindered by the small impediment that we have never known where the rivers and lakes and mountain were."

Another Briton, an official who participated in the drawing of the Southern section of the Nigeria Cameroon border, is also recorded to have recalled, years after that: "In those days we just took a blue pencil and ruler, and we put it down at old Calabar, and drew the blue line to Yola..... I recollect thinking when I was sitting having an audience with the Emir (of Yola) surrounded by his tribes, that it was a very good thing that he did not know that I, with a blue pencil, had drawn a line through his territory." The carryover of this artificiality of boundary into Nigeria, is evident when Kwara and Kogi states are treated as Northern, instead of Yoruba (Western) states, or when Asaba and Agbor (Oshimili, Anioma and Ika) are included in a Delta state. It is therefore clear that the national conference of Nationalities have arrived at a better conclusion not only a restructuring of functions between the bloated centre and the states, but there also has been a re-grouping

of the states along national/ethnic lines. To continue with the examples given above, Kwara and Kogi will merge with the Yoruba states and Asaba and Agbor (Oshimili, Anioma and Ika) should merge with their sister Igbo states east of the Niger.

Nigeria is not yet running a true federalism. What we have presently is a unitary government in disguise. "It baffles me that our honorable members of the house are yet to take positive steps towards addressing the lopsided federal structure" ⁴ (Okere, 2011). As bad as this could be, religion should not contribute to the lopsided federal structure by way of intimidating others. They should allow their spouses, children and wards who are so led to worship God freely. A situation where Muslims deny their children the freedom of worship is an infringement on the constitution of the Federal Republic of Nigeria. It is not in line with the modern day education. Every Nigerian is entitled to the right and freedom of worship. Akai (1997), quoting Denga stated that " Education is a process which gives an individual a wide cognitive perspective...."

This paper unequivocally suggest that theological scholars be taken very serious, their believe and true concern, as well as their competency in contributing to nation building and her proper development. This is because of the position they occupy in leading the people of the nation and most importantly in turning the peoples' heart the right way. Their continuous participation in Nigeria Federalism and Religion will help to drive the matter to a logical conclusion in favour of true federalism. Let us not join in Max Muller's assertion in psychology of religion who myopically reduced the origin of religion to the fear of the unknown. We know who we worship. He is a living God. In the psychodynamics of religion (Uyanga, 1999), quoted Backman's difference from Bergin that "We are not yet running a true federalism. "It baffles me that our honorable members of the house are yet to...." (Okere, 2011).

It could truly be seen that while others are busy philosophizing trying to discover the existence of God, the theological scholar is presenting a clear picture on whom God is, 'that He is a rewarder of those who diligently seek Him. This needs no laboratory experiment, nor any hypothetical or theoretical proof 'God exists!' The content of this study is not on the existence of God. However, it is an opportunity for a clarion call, that learned colleagues and erudite scholars should support theological scholar in all ramifications. Supporting such request above will keep the issue of religious conflict in a cooler and allow peaceful practice, wholesome worship as well as worthy adoration to the only one self-existence and Almighty God. While this in its place flows, religion will not add to the conflicting state of federalism Nigeria is experiencing.

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