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Jurisdiction Impact of Revenue Allocation on States and Local Government Councils in Nigeria *(Pp. 76-95)*

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Abstract
This article is descriptive in nature and it tries to ascertain the various formulas used by federal government of Nigeria to allocate Revenue from federation account and their socio-economic impact on the states and local government councils. Primary and secondary data were adequately made use of in the study. Analysis was done using simple percentages in tables, graphs and statistical tests by use of students T-Test and correlation co-efficient. Major findings in this study include; the socio-economic status of the states and local councils are not significantly influenced by the level of Revenue accruing to them from the federation account; Interest to share in the Revenues accruing to states from federation account has a strong influence on the demand for new states. Moreover, Revenue allocation has been a very contentious issue and a source of worry to every government in Nigeria. The recommendations in this study include;

Since higher amounts of Revenue from federation account has not guaranteed higher socio-economic status of the States, other alternatives for improving the socio-economic status of the states should be encouraged; Diversification of Nigerian economy may allay the fear on resource control and reduce the level of dependence on federation account.

Introduction

Nigeria has progressively evolved from unitary system of government since 1914 with strong decentralized components (regions). The regions (Northern, southern and the eastern) as were created by sir Arthur Richard, the colonial administrator, became the bedrock under which the revenue sharing formula emanated. Authority and Resources have continued increasingly to be concentrated at 'Federal level', a trend which went along with the atomization of the country's geographical units due to the fissiparous nature of Nigerian's federalism. In order to properly understand inter –governmental fiscal relationship inherent in the 3 –tiers of government in Nigeria and to appreciate the problems of jurisdiction over public revenue in the country, one should be acquainted with the type of political evolutionary process that resulted in the Nigerian federalism. But suffice it to say that the 2nd half of the 19th century witnessed a period of active British diplomatic, political, and military manipulations of administrative process in West Africa. Such manipulations resulted in the creation of the Lagos colony in 1861, although, the Berlin conference of 1885 paved way for the declaration of the protectorate of Southern Nigeria in 1893 and that of the Northern Nigeria in 1900. Despite the regional system put in place, the unity of the federation was strained seriously by ethnic, religious and political differences. Hence, Revenue collection and allocation mechanism was a major source of conflict in the regions and in the political parties in Nigeria. In their reaction to the state of affairs in Nigeria, Post and Vickers (1973); opines, 'since the early 1950's, one of the major grievances of various sections had been that their wealth was being used to subsidize poorer ones and the growing exploitation of oil deposits in the East and Mid-West in the 1960's also added to the fire which had been lit long before then.' More so, not only the mobilization of material resources but their distribution was an important source of inter-sectional competition and conflict, coupled with constant accusation of unfair treatment.

The history of Nigeria's revenue allocation system has witnessed significant shifts from principle of fiscal decentralization and then back again to fiscal centralization. The adoption of a federal system of government in 1954, the advent of military rule in 1966, and the outbreak of Nigerian Civil War in 1967 were the most significant factors behind these shifts. Nigeria's revenue allocation system was dominated by the principle of fiscal centralization for several years before the country was federalized in 1954. However, the earliest step towards fiscal decentralization was made in 1946 when Nigeria was divided into three regions. The 1946 Constitution which recognized Nigeria also gave the regional governments "a large measure of financial responsibility" requiring revenue powers (Adedeji 1969:49). Despite the regions' expenditure responsibilities, the supreme fiscal powers remained with the central government, since the country continued as a unitary state. At that time, the central government controlled all national revenues, except for the direct or poll tax which was levied and collected by the regional governments (Nnoli 1995:95).

Statement of Problem

The tendency of resource allocation or distribution to foment conflict in a plural society like Nigeria is an issue that requires careful consideration.

The agitation of ethnic minorities (Niger Delta People) over the management and ownership of Nigeria's oil resources which account for more than 80% of total revenue accruing to Nigeria demands solution. This agitation basically rests on revenue allocation system. The issue of how much of the centrally collected revenue that should be retained by the federal government and how much that should be allocated to state governments is still an issue to be permanently resolved. The relevance of the agitation for new states to revenue allocation and the sharing of federal units based on the hierarchy of power within the five ethno-regional elite groups in the country seem to be a source of worry to the federal government.

Objectives of the Study

The objectives of the study are as stated below:

1. To determine reasons for the constant change in revenue sharing formula of the federal government.
2. To examine the relationship between the demand for new states and interest to share in the national 'oil windfall' from federation account.
3. To examine if there is a significant impact of revenue allocations on the Socio-economic status of the States.

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4. To ascertain if the states with higher amount of allocations from federation account show better signs of economic development.

Research Questions

1. Is mobilization of revenue more effective in fiscal centralism than in fiscal decentralism?
2. Do States with higher revenue allocations from the federation account show better signs of economic development?
3. Does interest in sharing in the revenue allocation from federation account influence demand for new States?

Significance of the Study

This study is very relevant to both the politicians, academics and the general public since it highlights vital variables in Revenue allocation and its implications on the states. This article examines the truth in the view that some ethnic groups in Nigeria crave for new states in order to have a share of Revenue allocation accruable to states. According to Smith 1981, "the creation of more states in areas of the dominant elite groups led to dissatisfaction by the minority elite groups with the state creation. The minority elite were upset by the failure of their expectations that the creation of states would produce viable federation"

Knowledge of the trend in the Revenue allocation sharing formula will help us to appreciate the politics of revenue allocation in Nigeria.

Scope of the Study

Jurisdiction in our context refers to the scope of the constitutional powers of the Federal government to legislate on the modalities by which money in the federation account and other federally collected revenue are allocated to the Federal, States and Local government councils in Nigeria. This article examined the impact of allocation of revenue from the federation account on the States and not necessarily on how they are raised or collected.

Theoretical Framework

From pre –independence period to date, there have been various power relations that existed between various communities and levels of government in this country which gave rise to the application of various Revenue allocation formulas. What happened was that the pre-independence constitutional allocation of powers has a relationship with revenue allocation basis, which influenced the revenue allocation formulas adopted by the

Government in those periods. Those periods were when the mainstay of Nigeria economy was Groundnut from the North, cocoa from the West and palm produce from the East, Derivation had a weight of 50%.The distribution of these resources then fitted the tripodal power equation of Nigeria between the three main ethnic groups.

Trends in Nigeria's Revenue Allocation System

Trends in Nigeria's Revenue allocation system can be viewed from two major principles: first, the principle of fiscal centralization at the vertical level and the principle of fiscal equity (decentralization) at the horizontal level.

Fiscal centralization: Proponents of fiscal centralization argue that the federal government should control greater part of national revenue and use it to achieve even development in all parts of Nigeria. They also claim that the federal government deserves a greater share of the national revenue because it bears responsibility of ensuring political, social and economic stability in the country. This idea is shared by the Raisman Commission set up in 1958 to recommend the revenue allocation arrangement for the post-colonial Nigeria. To the Commission, the financial stability of the Federal centre must be the main guarantee of the financial stability of Nigeria as a whole, and ….by its strength and solvency, the credit-worthiness of the country will be appraised" (Akindele 1979:183). "The Phillipson Commission was required among other things to determine the amount of revenue to be made available to the regions. First, such revenues must be identifiable within the region and locally collected by regional authorities. Secondly, such revenue must also be revenues over which no "national or important considerations of national policy" were likely to arise" (Ashawe 1986:26). Based on these criteria, the commission declared revenues from direct taxes, licensing fees, mining rents, rent from property, and rents from government departments as regional revenues. Non-regional (non-declared) revenues were therefore revenues that did not meet the above criteria. These criteria are clearly demarcated in table A in appendix I. A cursory look at this table also reveals that majority of the major sources of revenue are under the jurisdiction of the Federal Government.

"The Phillipson Commission proposed two principles for allocating non-regional revenues: the principle of derivation and the principle of "even progress" or even development (measured by population). On the basis of derivation, the Commission recommended that each region would receive, in addition to the full amount of its share of declared regional revenues, a block grant from the revenue accruing to the central government in proportion to its relative contribution to such central revenue" (Suberu 2001:49).

With the implementation of the recommendations of the Chicks Commission and the eventual granting of self-government to the regions in 1956, the federal government lost its fiscal ascendancy over the regions, and the principle of fiscal centralization was replaced with that of fiscal decentralization. The effect of these decentralist measures was remarkable, "whereas in 1951-52…regional revenue was only twenty-four percent of central government revenue, under the 1954 fiscal system the federal and regional governments shared the total current revenue sources of Nigeria on about a fifty-fifty basis" (Adedeji 1969:112-113)..

Since 1970, there has been a persistent trend towards fiscal centralization, although minor exceptions can be observed. The data in Table B shows that despite several amendments to the vertical revenue sharing formula since 1970, the federal government consistently maintained its control over almost a half of the revenue in the Federation Account. As can be seen in the table, in 1980, the federal government enjoyed a disproportionate share of the Federal Account based on the formula of 53:30:10: In 1982, the formula changed to fifty-five percent to federal, thirty-four percent to states, and ten percent to local governments, respectively. Currently, the federal government enjoys 52.68% of the federal revenue, while the states and local governments have 26.72% and 20.60%, respectively. Except for 1994, the federal government has held at least fifty percent of the revenue in the Federation Account since 1980. Derivation percentage on mineral producing areas of 13% has been very consistent since January 2009.

Fiscal Decentralization:
Proponents of this principle want the state and local governments to control greater share of the national revenue since their activities have direct impact on the people. The horizontal revenue allocation has produced as much, if not more, contention as the vertical intergovernmental transfer. Arriving at appropriate formula for interstate revenue sharing is one of the most combustible issues in Nigerian politics. Thus, the states (organized around ethno-regional elite groups) are divided over the appropriate principles for sharing revenues accruing from the Federation Account. Table C shows the control of these elite groups by states. The importance of states per region is very significant because federal revenue and offices are distributed equally

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among the states. Table C also reveals one aspect of role of state creation in Nigerian's distributive politics because some issues like appointment into federal executive and government agencies, and citing of federal projects are done based on state representation. However, the share of revenue by principle of Derivation since 1960 is as shown in Table D.

The differences in views and preferences are based on the strategic calculations of the states – since they have unequal revenue mobilization capacities, each state seeks the formula that would offer it the greatest advantage. Since 1946, the government has devised about twenty horizontal revenue sharing formulas but none of them have enjoyed complete acceptance. The criterion of population has dominated the horizontal revenue allocation formula. Table E shows the weight of these criteria was reduced marginally from fifty percent each in 1970s to forty percent each in the 1980s. Since the 1990s, the weight attached to population has further been reduced to thirty percent. Presently, forty percent (the largest share) of the revenue from the Federation Account is shared among the states based on the criterion of equality of states. This means that each state receives an equal share of this portion of the Federation Account regardless of the state's population or contribution to the Federation Account.

The excessive reliance on the criterion of equality of states is justified on a number of grounds. First, it is argued that the principle recognizes the reality that each state government has a minimum responsibility, which is to sustain a basic set of public functions and institutions irrespective of its geographical size, population or fiscal capacity. . . compensates states that could not benefit from other criteria due to their small geographical size, population or financial capacity (Suberu 2001:59). However, Suberu, (1998), argues that the use of equality of states criterion in revenue allocation is an incentive to the endless demands for the creation of new states. Alm and Boex, (2002), argues also that use of equity principles in revenue sharing leads to high rate of efficiency losses because it frees the states from the effect of scale of economies, for instance, the expenditures of the new states not only include the construction and operation of new state administrative facilities, but also some non-essential facilities funded by the states. Table F shows an overview of the various criteria used for revenue allocation in percentages from 1948 to 2009.

Methodology

In order to effectively carry out this study, secondary data were drawn from current journals, books and the primary data were analyzed using tables, graph, and percentages while statistical tests were carried out using T-test and correlation co-efficient.

We used two main variables to highlight the impact of Revenue allocation to the states including the local government councils. These two main variables were the education attainments within the states and the utilization of certain demographic factors within the States; Also, 100 sets of questionnaire were issued to the sampled population of individuals in Enugu State (including members of Enugu State legislature and the academia).

Analysis of Data

In tables G and H, in appendices VII and VIII, the country was grouped into six geo-political zones for a quick overview of jurisdiction impact of revenue allocation on the states of the federation regarding their developments in terms of educational attainments and other demographic indicators.

Statistical Comments

Female child, no education is significantly higher than male child particularly in the northern regions ($p<0.05$), while male and female child education in primary and secondary schools are generally lower in the Northern regions especially in the North East ($p>0.05$). For tertiary institutions, there was a significant variance in male education than female ($p<0.05$). However, household education attainment was significantly higher in Southern regions than the North ($p<0.05$). Thus, revenue allocation accruing to states from federation account is relatively not a factor with regards to educational development.

From Table H in appendix VIII:

Sig. = * Use of demographic amenities differ significantly with regions

Very sig. = **

Very highly sig. = ***

The variance in use of certain demographic factors is equally very high. The statistical test reveals that even though Northern regions received more allocations, there are more significant provision of electricity and portable water in the Southern regions ($p<0.05$).The other socio-economic indicators,

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other than electricity and portable water are equally provided in all the regions irrespective of the revenues allocated to them ($p>0.05$).

Figure 1 is a graph of the relationships between Revenue allocations and developments in the regions. This can be seen in appendix IX. This graph indicates a low degree of correlation between level (amount) of revenue allocation from federation account to the States and educational attainments and use of certain demographic factors.

Findings

The number of states in a region tends to influence number of appointments into federal executive and other federal appointments including citing of federal projects.

It was also found that despite the huge amount of Revenue allocation to Northern regions they faired less in terms of educational attainments. Also found out was that the use of certain amenities by the regions was not significantly influenced by the level of revenue accruable to the regions from the federation account. The effectiveness of revenue mobilization process is not dependent on whether the fiscal policies is centralized or decentralized but on the effectiveness of implementation process.

Conclusion

The three main regions in Nigeria have remained the bedrock from which the framework for Revenue allocation started. Although, Revenue allocation is a source of unification, it has remained very contentious and a source of worry to every government in Nigeria. Comparatively, Revenue allocations to the Northern regions have not significantly improved their socio-economic status more than that of southern regions.

Recommendations

Following are the recommendations:

Diversification of Nigerian economy should be encouraged in order to reduce the contentions over revenue allocation since majority of the states will attain a high degree of self-reliance. There should be a judicious application of the Revenues accruing to the states from the Federation account. The Northern regions are to look inwards for improvement of their socio-economic status since higher amount of Revenue allocations has not guaranteed higher socio-economic status.

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Table A: Nigeria Major Tax Jurisdiction and Right to Revenue (1999)

Types of tax	Jurisdiction		Right to revenue
	Law	Administration and collection	
1. Import duties	Federal	Federal	Federation account
2. Exercise duties	Federal	Federal	Federation account
3. Export duties	Federal	Federal	Federation account
4. Mining rents and royalties	Federal	Federal	Federation account
5. Petroleum profit tax	Federal	Federal	Federation account
6. Company income tax	Federal	Federal	Federation account
7. Capital gains tax	Federal	Federal	State
8. Personal Income tax	Federal		State
9. Personal income tax: armed forces, external affairs, non resident, residents of the FCT and Nigerian police	Federal	Federal	Federal
10. Licensing fees on television and wireless radio	Federal	Local	Local
11. Stamp duties	Federal	Federal/State	Local
12. Capital transfer tax (CTT)	Federal	Federal	State
13. Value added tax	Federal	Federal	Federal/State
14. Pools betting and other betting taxes	State	State	State
15. Motor Vehicle and drivers license	State	State	State
16. Entertainment tax	State	State	State
17. Land registration and survey fees	State	State	State
18. Property taxes and survey fees	State	Local	Local
19. Market and trading license and fees	State	Local	Local

Source: Nigeria Constitution 1999.

Table B: Vertical allocation of the federation account (1980 – to date)

	1980 (Okigbo)	**1981 (Act)**	**1982**	**1984**	**1990**	**1992**	**1994**	**Since 2004 – 2009**
1.**Federal Government**	**53.0**	**55.0**	**55.0**	**55.0**	**50.0**	**50.0**	**48.5**	**52.68**
2. Regional/State Governments	**30.0**	**30.5**	**34.5**	**32.5**	**30.0**	**25.0**	**24.0**	**26.72**
3. Local Governments	**10.0**	**10.0**	**10.0**	**10.0**	**15.0**	**20.0**	**20.0**	**20.60**
4. Special Funds	7.0	4.5	0.5	**2.5**	**5.0**	**5.0**	**7.5**	**-**
(i) Federal Capital Territory	N.A	-	N.A	**-**	**1.0**	**1.0**	**1.0**	**-**
(ii) Derivation	N.A	2.0	N.A	**2.0**	**1.0**	**1.0**	**1.0**	**-**
(iii) Development of Oil producing Areas	N.A	1.5	N.A	**1.5**	**1.5**	**1.5**	**3.0**	**-**
(iv) General Ecology	N.A	1.0	N.A	**1.0**	**1.0**	**1.0**	**2.0**	**-**
(v) Statutory Stabilization	N.A	-	0.5	**0.5**	**1.5**	**1.5**	**0.5**	**-**
TOTAL	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Sources: Adapted from Anyanwu (1997:190), *The Guardian,* 12 September 2000: 53. Updated from 2004 to 2009 by field survey – FAAC Releases

Table C: Breakdown of Revenue Allocation to states, June 1999 – July 2004

S/N	States	Dominant Ethnic Group	Amt allocated in B#	% of Amt allocated	% of total pop.2006 Est.
	Northern States				
1	Adamawa	Fulani	50.424	2.1	2.26
2	Buachi	Hausa	56.248	2.38	3.34
3	Borno	Kanuri	55.628	2.35	2.96
4	Gombe	Fulani	41.776	1.77	1.68
5	Jigawa	Hausa	51.075	2.16	3.10
6	Kaduna	Hausa	65.422	2.77	4.33
7	Kano	Hausa	80.127	3.39	6.70
8	Katsina	Hausa	62.905	2.66	4.13
9	Kebbi	Hausa	49.452	2.09	2.31
10	Nasarawa	Hausa	38.540	1.6	1.33
11	Niger	Nupe/Hausa	57.488	2.4	2.82
12	Sokoto	Hausa	50.907	2.15	2.64
13	Yobe	Kanuri	47.102	1.99	1.65
14	Zamfara	Hausa/Fulani	49.468	2.09	2.32
			756.562	**31.90**	**41.57**
	Western (Yoruba) States				
15	Kwara	Yoruba	44.469	1.88	1.69
16	Ekiti	Yoruba	38.675	1.6	1.70
17	Lagos	Yoruba	85.833	3.64	6.43
18	Ogun	Yoruba	52.077	2.2	2.66
19	Ondo	Yoruba	73.471	3.1	2.45
20	Osun	Yoruba	47.700	2.0	2.44
21	Oyo	Yoruba	61.097	2.59	3.99
			403.322	**17.01**	**21.36**
	Eastern (Igbo) States				
22	Abia	Igbo	47.875	2.0	2.02
23	Anambra	Igbo	44.333	1.88	2.98
24	Ebonyi	Igbo	43.999	1.86	1.55
25	Enugu	Igbo	45.542	1.9	2.32
26	Imo	Igbo	55.909	2.37	2.81
			237.658	**10.01**	**11.68**
	Middle Belt (northern Minority) States				
27	Taraba	Mumuye/Jukun	46.272	1.96	1.64
28	FCT	Gwari	69.506	2.9	1.00
29	Benue	Tiv/Idoma	53.845	2.28	3.01
30	Kogi	Igala	47.620	2.01	2.34
31	Plateau	Anga	33.921	1.4	2.27
			251.164	**10.55**	**10.26**

	Niger Delta (Southern Minority) States				
32	Delta	Urhobo/Itsekiri	207.205	8.78	2.92
33	Edo	Edo/Ishan	47.673	2.0	2.29
34	Akwa-Ibom	Ibibio/Annang	137.185	5.8	2.80
35	Bayelsa	Ijaw	125.911	5.3	1.21
36	Cross River	Efik/Ekoi	45.546	1.93	2.06
37	Rivers	Ikwere	145.791	6.18	3.70
			709.311	**29.99**	**14.98**
	Total (Dominant Groups)		**1,397.542**	**58.92**	**74.61**
	Total (Marginal Groups)		**960.475**	**40.54**	**25.24**

Source: Siri, A. Rustad(2008).

Table D: Share of Derivation 1960 – 2009.

YEAR	1960	1975	1979	1980	1993	1999 - 2009
Derivation	50%	45% onshore. 100% Offshore to central Govt.	20% onshor e	5% Onshore	3% Onshore	13%

Source: Siri A. Rustad(2008), Field study update, 2009.

Table E: Horizontal revenue allocation (Among States) formula criteria (In percentages)

Criteria	***1970-1980***	**1980-1983**	**1984-1989**	**Since 1990**
(1) Minimum Responsibility				
of Government (Equality of	**50**	40	**40**	**40**
States)	**50**	40	**40**	**30**
(2) Population				
(3) Social Development Factor	**-**	15	**15**	**2.4**
(a)Primary School Enrolment		-	**11.25**	**0.8**
- Direct Enrolment		-	**3.75**	**0.8**
- Inverse Enrolment		-	**-**	**3.0**
(b) Health (hospital beds)		-	**-**	**3.0**
(c) Water		-	**-**	**10**
(4) Landmass and Terrain	**-**	5.0	**5.0**	**10**
(5) Revenue Effort				
TOTAL	**100**	**100**	**100**	**100**

Sources: Adapted from Anyanwu (1997: 188, 189& 191), Siri, A. Rustad (2008)

Table F: Overview Of Mathematical Formula Of Revenue Allocation In Nigeria 1948 – 2009

S/N	Year/Political System	Fiscal Commissioner	Recommendation	Accepted principle
1	1948/1952 Unitary system	Sir Sydney Phillipson & S.O. Adebo	North 36% West 26% East 38%	(a) Derivation (b)Even progress. North 36%, West 26% East 38%
2.	1952/1953 Quasi Federal System	Hicks S. Phillipson		(a) Derivation (b) Need (c) National Development
3.	1954/1958 Federal System (3 regions)Cameroon carved out later	Sir Louis Chick	North 46% West $33^1/_3$% East 20%	(a) Derivation, Fiscal Independence, North 46% West $33^1/_3$% East 20%
4.	1959/1960 Federal System (4 regions)	Raisman. J. & R.C. Tress	North 40% West 31% East 24% 5% Southern Cameroon	Derivation National unity Fiscal independence North 40% West 31% East 24%, 5% Southern Cameroon
5.	1964/1967 Federal system (4 regions including Cameroon & Mid-West)	Mr. Binn. H	Regional financial comparability. continuity of service. Minimum responsibility	Derivation, fiscal independence. National interest North 42% East 30% West 20%, Mid-West 8%
6.	1968 Federal System	Chief Dina O.	Minimum National std of basic needs. Population. Tax effort. Financial prudence. Fiscal adequacy. Balanced Development, Independent Revenue. National interest. Derivation	Equality of States 50% Population 50% Derivation
7.	1970/1971	Federal military government	Distributable pool account, off-shore oil rent revenue, on-shore mining rents.	Distributable pool account, off-shore oil rent Revenue, on-shore mining rents.
8.	1975/76	Federal military government		Equality, Population, Derivation.

9.	1977	A.O. Aboyade	Equality of access to development opportunities 25% National minimum standard for national integration, 22% Absorptive capacity 20%. Independent Revenue and minimum tax effort (18%) fiscal efficiency 15% . Federal 57% state joint a/c 30% Local govt. 10% Special grant a/c 3%	Equality of access to development opportunities, 25% National minimum standard for National integration 22% Absorptive Capacity 20%.Independent Revenue & tax effort 18% Fiscal efficiency 15%, Federal 60%, State joint a/c 30%, Local govt. 10%
10.	1979	Okigbo Pius	Federal 53% State 30% Local govt. 10% Special fund 7%	Nullified by Supreme Court as a result of an action brought against Fed. Govt. by Bendel State Govt.
11.	1981	Federal govt. Revenue Act 1981/82		Federal 55% State 35% Local Govt. 10%
12.	1984		Special fund for Ecological problems & development of mineral producing areas.	Special fund for Ecological problems & development of mineral producing areas
13.	1988/89	Gen. Danjima	Vertical allocation: Federal govt. 47%, State 30%, Local govt. 15%, special funds 8%, special funds FCT 1%, stabilization 0.5%, savings 2%, Derivation 2%, OMPADEC 1.5%, Dev. Of Non-oil 0.5%, Gen. Ecology 0.5%, Horizontal Allocation: Equality of States 40%, Population 30%, Social dev. Factor 10%, Land mass & Terrain, Internal Revenue effort 20%.	All accepted except for federal 50%, special funds 5%, savings 0%, Derivation 1%, Devlopment of Non-oil 0%, Gen. Ecology 1%.
14.	1990	FMG headed by Gen. Babangida		Federal 50% States 30% Local Govt. 15% Special funds 5%

15.	1997	Gen. Abacha		Federal 48.5% States 24% Local Govts. 20% Special funds 7.5% (ecological 2%, FCT 1%, stabilization 1.5%, National Resources 3%)
16.	1999	Gen. Olusegun Obasanjo		Federal 48.5% States 24% Local Govts. 20% FCT 1% Gen. ecology 2% Stabilization 0.5% Derivation 1% OMPADEC 3%
17.	2002 2002, May 2002, July	Gen. Olusegun Obasanjo	Federal 41.3% States 31% Local Govt 16% Special funds 11.7% : FCT 1.2% Ecological 1% Natural Reserve 1% Solid Mineral Dev. 1.5%, Basic education 7%	Nullified by court verdict April 2002. Federal 56% States 24% Local Govts. 20% Federal 54.68% States 24.72% Local Govts. 20.60%
18.	2004	Okonjo Iweala		Federal 52.68% States 26.72% Local Govts. 20.60%
19.	2005	R.M.A.F.C	Federal 53.69% States 31.10% Local Govts. 15.21%	No action
20.	2004 – to date			Federal 52.68% States 26.72% Local Govts. 20.60% Derivation 13%

Source: Anyafo A.M.O (1996), modified and updated by Field study, 2009.

Table G: Household Education attainment criteria in percentages

FEMALE						
	Region	**No Educ.**	**Prim. Only**	**Sec. only**	**Above sec.**	**Sampled Number**
1.	North Central	40.9	9.7	5.3	2.5	2248
2.	North East	68.0	4.3	2.7	1.5	2593
3.	North West	72.2	4.2	2.5	1.5	3823
4.	South East	17.8	12.1	16.2	5.6	1314
5.	South South	20.6	12.5	9.4	5.4	2559
6.	South West	23.2	13.6	11.4	7.1	1823
	MALE					
1.	North Central	21.9	9.1	10.1	7.5	2222
2	North East	50.2	4.6	4.9	4.9	2626
3.	North West	50.0	6.2	5.0	4.4	3670
4.	South East	14.0	16.0	11.5	10.8	1124
5.	South South	8.7	14.1	13	9.2	2557
6.	South West	13.9	13.4	12.5	10.7	1800
Significant difference between male & female education in the regions		Sig. = 0.004 (p<0.05)**	Sig. = 0.149 p>0.05	Sig. = 0.296 p>0.05	Sig. = 0.000 P<0.05 ***	

Source: N.D.H.S 2003.

Table H: Demographic Figures On Percentage Use Of Certain Amenities By Regions

Items.	**North Central**	**North East**	**North West**	**South East**	**South South**	**South West**	**Sig.**
Electricity	47.2	30.9	42.0	70.2	57.9	79.9	0.001**
Portable water: Public Tap	5.1	9.7	11.8	11.8	4.6	18.8	0.005**
Open well in dwelling yards							0.020*

	12.6	15.1	22.9	1.8	3.3	9.2	
Spring	1.5	0.2	0.5	4.8	0.5	1.2	0.093
Rivers/Stream	34.9	17.3	10.4	10.6	33.0	13.5	0.007**
Pond/Lake/dam	2.0	1.9	0.4	1.3	1.3	2.1	0.002**
Sanitation facility: flush toilet	9.6	4.5	4.5	41.3	21.2	23.4	0.030*
Traditional pit toilet	50.1	74.6	74.3	39.8	42.3	39.1	0.001**
Bush/field	38.0	20.1	19.2	17.6	19.7	30.7	0.001**
Flouring materials: Earth/Sand	28.3	57.3	41.8	12.8	21.7	11.8	0.010*
Cement	48.5	31.5	45.4	53.1	35.9	44.4	0.000***
Cooking fuel: Electricity	0.5	0.4	0.2	0.1	0.1	0.4	0.010*
Kerosene	16.1	4.8	10.3	51.0	36.2	64.2	0.026*
Firewood	79.5	92.6	83.8	45.0	61.1	30.7	0.001**
Possession of Durable Consumer Goods Radio	75.0	60.8	72.5	87.7	69.4	79.1	0.000***
Television	23.6	14.00	19.9	52.9	37.3	54.4	0.005**
Telephone/cell phone	1.6	1.1	2.3	14.0	6.5	12.8	0.042*
Bicycle	36.5	44.9	40.8	24.7	33.2	5.8	0.003**
Motorcycle	23.3	13.9	14.9	14.2	14.4	10.4	0.000***
Car/truck	8.4	6.3	4.9	21.3	9.7	15.0	0.007**
Donkey/Horse Camel	0.8	4.8	18.0	0.1	0.0	0	0.233
Canoe/boat/ship	3.9	1.2	7.5	0.1	12.2	0.2	0.087

Source: NDHS 2003.

Fig 2: Relationship between Revenue Allocation and Development in the Regions