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An Assessment of the Restructuring Debate in Nigerian Politics and its Models as a Pathway for Utilitarian Resource Management in Nigeria

Michael Ikechukwu Ineh-Dumbi

Lecturer, Department of International Relations and Diplomacy, Afe Babalola University, Ado-Ekiti (ABUAD), Ekiti State, Nigeria

Abstract:

Restructuring has been the mainstay chorus in Nigerian politics since the emergence of the Fourth Republic in 1999. The volumes of its advocate's chants keep growing louder and louder with the coming of each new federal executive administration. It has become a screeching sound with the emergence of Buhari's federal administration, yet this administration differs in the modality for it with its critics. Also, central to the restructuring fever in the country is the issue of resource control, which can be contexted in the language of political engagement to mean who gets what, when and how. Also, tagging along with the centrality to the resource control theme are the tripod sub-themes of resource allocation, management and utilization structures that translate national assets deployed into prudent public good delivery. Likewise, it's of note that the Nigerian political environment serves as the platform for such transactions, as the trending climate in it determines the utilitarian deployment of resources in the nation. Yet, that climate can be characterized by structural imbalances in our mode of federalism, which results from an uncanny and unsuitable mix of paper federalism, uneven revenue contribution and sharing formula, as well as disproportional control of resources amongst federating units in Nigeria. Such a structure produces an output of underutilized and wasteful expenditure of national resources. Hence, this paper took on the task of assessing the restructuring debate and its mainstay models to sieve a pathway for utilitarian resource management in Nigeria. In doing this, it zoned in on three core areas of the Nigerian structure, extrapolated four models of the restructuring debate championed by political interests, compared our federal structure with those from other polity and recommended a model for consideration. From such activities, the findings showed that the restructuring debate is nuanced with several opinion directions absent of a consciously mapped plan for implementation, yet such does not translate its agenda to irrelevance. Also, it noted that the structural rigidity of the Nigerian federation is abysmal to utilitarian resource management in Nigeria and thus the need for its recalibrated. This paper undertook as it guiding research tools, a qualitative approach staffed with literature review, observation method, comparative and descriptive analysis to arrive at its conclusion.

Keywords: Restructuring, Nigerian politics, utilitarian, resource management, federalism

1. Introduction

With the return to democratic rule in 1999, the birthed Nigerian Fourth Republic's political structure is viewed to be under strain from both internal and external factors. Such factors covers, the agitations for state creation, the Niger-Delta militancy, the Boko Haram insurgency, Herdsmen-Farmers clash, crash in oil price, depleting foreign exchange, decrease in export volume, the devaluation and fall in the value of the Naira, high inflation and unemployment rate, government failure to meet government workers salaries and pension obligations, the downturn in economic and social indices, etc., placing the nation in dire and an unsustainable situation, (Oluwo, 2016). These occurrences are similar to conditions found in failed states. Hence, it could be diagnosed that the Nigerian current political structure has not delivered on its constitutional mantle of prudent public goods to the nation.

In rationalizing this, the reason can be anchored on the structural weakness that is an output of the modality of federalism operated in Nigeria. This modality is referenced as 'Unitary Federalism', in the Nigeria context, which is taken to be an arrangement that indentures the federating units to be attachments of the federal government subservient to its wimps and caprices as structured by the past military governments during the transition to the fourth Republic, (Yusuf, 2017). Hence, the various clamour for restructuring or reorganizing the fourth republic style of federalism, due to the failure of the status quo system, as it is finger as the cause of inadequate resource utilization and have held the country down for decades, (Oluwo, 2016). Buttressing this is the 2016 submission of Femi Awoyemi that the public sector structure of Nigeria is wasteful in its operations and management of resources. Awoyemi intimated that between 2011 and 2014, 3% of Nigeria's Gross Domestic Product (GDP) was transferred abroad through illicit capital outflow, by 2011 the net value of abandoned projectsin Nigeria wasover 12 trillion Naira. Further crippling Nigeria resource management situation is an ageing civil service and bureaucratic bottleneck at the central government which controls over 800 agencies, (Eme, Ugwu& Sam 2011 and Omofaye, 2017). Such sums the chants by political observers and analysts that the current federal structure

is not viable and that an overbearing federal government is suffocating its federating units, which translated into a need for the restructuring of Nigeria's federalism practice, (Abeeb and Rukema, 2021). Of this practice, the trio of the Nigerian federal structure, revenue sharing and resource control system is the core area examined.

Further articulating the inviability of Nigeria's Unitary Federalism are the articulations of politicians, statesmen and observers. So, in that respect, the views of Chief Edwin Clark come into view, for him, the current federal structure is no longer viable as it is light-years from the country Nigeria's founding father bequeathed the nation, where each of the then regions were equal and allowed to develop at their own pace with greater degree of resource control, (Godwin, 2017). Another coloration to the meaning of restructuring are the views of Atiku Abubakar, the former vice president of Nigeria and presidential candidate at the 2019 general elections, he describes Nigeria federalism as a weird model that is antithetical for growth and development given its unitary tendencies, disabling structure of the economy, disproportionate collection and allocation of revenue, all of which makes federating units lazy and unproductive, (Restructuring the Nigerian Federation, 2019).

2. Contextualizing the Restructuring Debates in Nigerian Politics

An understanding of what restructuring is in the Nigerian contextis perspective driven. Guided at its core is a desire to improve public resource management which originates from the challenges and inviability observed in Nigeria's federal structure. Hence, a contextual analysis of what is meant by restructuring is needed.

So, for Biodun Sowunmi, the term denotes a reset of a system (Nigeria) that is not performing optimally and placing measures in place based on reviewed performance indices to ensure optimal functions through adopting a structure that delivers wealth and efficiency, (Egbe, 2016). In contexting restructuring Biodun in the interview with Egbe calls for Nigeria to be in a default mode of re-construction ascribing that any reform under the current national structure will be thwarted by the stranglehold of Abuja; the over-centralization alienate government from the grass root and is not productive to peculiar needs of component levels. He proposes the six geo-political regions be federating components with resource control, revenue collection and fiscal federalism powers and states should be under them. For Biodun, these will eliminate a huge expenditure of resources spent by the federal bureaucracy, (e.g.,recurrent expenditures of 70%)and reduce the stranglehold of Abuja on regional development; he as well called for a referendum on the items to be restructured, (Egbe, 2016). Also, in his interaction with Egbe, Biodun referenced the opposition to the clamour as derivative of anxiety;i.e.,the possibility of powerful regions seceding and the interest of beneficiaries of the current structure, he suggests assuaging the fears of the opposition as a midway to expedite restructuring.

For OlasupoOjo, he posits restructuring as an internal re-ordering of the Nigeria structure which accounts for the dynamism of the Nigerian society through constitutional means, via regulated dismantling of Nigeria's unsalvageable and loopholed Legal, Administrative, Political, Economic structure, establishing an efficient, productive, accepted, equitable and fair structure that brings governance closer to the people with a social contract of togetherness, (Egbe, 2016). Flowing from his interview with Egbe, Ojo viewed the current federal Nigeria structure as parasitic instead of the symbiosis that it should be, he views restructuring as first mental(i.e.,in the minds of citizens) before physical, and that restructuring does not translate to the dismemberment of the country; as Nigeria has been restructured several times in the past withoutnecessarily leading to negative consequences.

Another perspectiveis that of NuhuYaqub (2016), he sees it as a process that requires citizens to examine their national edifies or state of the nation with regards to how they can address its structural deformities if any. Babalola and Onapajo, 2019 argues that the restructuring debate in Nigerian politics and its models are for elder statesmen and the Nigerian elites are focused on returning to regional autonomy and the constitutional arrangement of the first republic, these he opined obfuscates the debate on restructuring; as it should be focused on enshrined democracy, peaceful coexistence among diverse ethnicity and economic development. Also, they dub the debate as elitist driven; it is between the Northern and Southern Nigeria Elites, playing on the sentiment and passion of the citizenry to achieve their ends, (Babalola and Onapajo, 2019). Likewise, Yakub opines that opposition to Restructuring is mostly from the Northern Elites; for them, it's a means to disadvantage the North from the benefits of the God-given indices of Geography (i.e., two-third of Nigeria) and Population (i.e., 54% of Nigeria) as a basis for power-sharing and resources allocation. In his assessment, for the Southern Nigeria elites, they lust for a return to the 1963 constitution, with the six geo-political zones as federating units and devolving considerable powers to the regions; such means divesting the concentration of power from the central government by limiting its areas to fiscal policies, military defence, foreign policy, immigration and national elections-, yet there's a lacking consensus on the nature of the Restructuring and how it should occur, (Yakub, 2016).

And so, the advocates of restructuring in Nigeria posits that it is by starting a sincere conversation that the process can be given the needed set frame anda consensus established on the debate, (Abubakar, 2017). Yet, criticsof restructuring question the likelihood of such a conversation citing that the debate has political undertones, as some of its advocates like Atiku Abubakar were in governments; so why did they not advocate for such when they were in government. They also situatethe regional structure of the first republic as having its deficiencies; such was what lead to the census crisis of 1963, ethno-regionalism, the military coup and counter-coup (1966), (Usoh, Ogun and Umar, 2017a). NuhuYaqub (2016), postulatesthe core of the debate as not the return to the regional structure that had its strains; i.e., overly focused on injustice among Nigeria three dominant ethnic groups with limited consideration for minority groups-, but a re-enforcing of a better system that is inclusive of the dynamism of the Nigerian society.

Another position is thefocus on implementing the National Confab Report of 2014 which recommends expunging local Government asthe third tier of government, the increase of Nigeria's oil-producing states revenue derivatives from 13%, procedure for state merger, etc., (National Confab Report, 2014). An assessment of the Report advancethat it

addresses many national issues raised but the creation of more states it calls foris unsustainable; as over 23 states in Nigeria are dubbed not viable given the over 700 billion Naira given as bailout to meet their obligations.

In SuenOkinbaloye 2017 interview with Lai Mohammed (i.e. the Buhari's Administration Minister of Information and Culture), Lai asserts that the Buhari government position on Restructuring isthat 'it's not animmediate priority', the administration is focused on reforming the existing structure to ensure more prudent management of resources, such reforms includethe fight against corruption, reforming Nigeria Budgetary process, the Economic Recovery and Growth Plan (ERGP), oil &Gas reforms (Petroleum Industrial Act, etc.), Powerand Infrastructural reforms. So, for the Buhari administration, the issue lies with leadership and political will, (Okinbaloye, 2017a). Critics of the Buhari administration assert that reforms devoid of political re-structuring are an exercise in retrogression, (Yusuf, 2017). Ositalkechukwu situates the over-concentrated on restructuring the centre as myopic as for him Nigeria's federating States practice the same strangulation on local governments that they ascribe to the federal level.

3. Nigeria and Its Political Structure

Nigeria political structure is a synergy of inherited colonial structures and the interest of the elites, both military and civilian. Although the current political dispensation (i.e, the Fourth Republic), is viewed as being shaped by events and actors dominant in the transition from military to civilian rule, the current political structure can be viewed from three (3) scopes; that is Federal Structure, Resource Control and Revenue Process.

First, the Nigerian Federal structure, which can be traced to the colonial engagement process with the NigerianElites; such as the Amalgamation (1914),the constitutional reforms of Clifford (1922), Richard (1946), Macpherson (1951), Lyttleton (1954) and the various constitutional conferences culminating in the 1960 independence constitution, (Odubajo, 2011: &Tenuche and Achegbulu, 2020).All through these processes,the structure has been mostly driven towards a regional federalist model. A shift occurred with the military takeover in 1966 which introduced Nigeria into unitary federalism, the 1999 federal structure inclusive, (Dickson and Asua, 2016).

Such differs from what federalism is, as federalism can be situated as an arrangement in which a country consisting of a group of individual states exercise control over their affairs but are controlled by a central government for national decision, so it is a situation where they exist division of power between two level of government of equal status, (Yakub, 2017). Also, its discerned as a process where sovereignty and power-sharing are constitutionally divided between the central and constituent government with varying levels of power at the centre (i.e., strong or weak). Another position is that it is a fundamental principle where governmental and institutional structures are deliberately designed by political architects to cope with the twin but difficult task of maintaining unity and preserving diversity.

Given the above, it can be summarized that a federation can emerge from two methods, either by component government empowering the federal government but yet retaining greater power or by the devolution of power from the Federal government to its component units. Nigeria emerged via the latter, with a separation of power between the three arms (i.e., executive, legislature and judiciary) and levels (federal government, federal capital territory(1), states (36) and local governments (774)) of government, (A. Obidimma and E. Obidimma, 2015). Nigeria structure defies the tenets of federalism as its federating States are autonomous only in the gamut of legislative competence assigned to them as a derivative of the federal constitution; as federating States cannot legislate on the 68 exclusive list items of the Nigeria Constitution, (Dickson and Asua, 2016). Dickson and Asua (2016), also referenced Nigeria's Unitary Federalist practice by citing the federal government asserted responsibility in revenue sharing; here with unequal revenue contribution from States, the Nigerian federal structure insists on the principle of equality of States in revenue allocation. Another deviation observed areithas reduced constituent government autonomy;-the federal government has 68 items on its exclusive list, 12 on the concurrent list with federating States(with 30 sub-divisions; there is delineation on the extent of powers of both with federal dominance), the judiciary is structurally federal, with the administration, appointment, and discipline of Federal and States judicial officer being at the centre, hencethere's no balance in functionalities between the federal government and federating units, (Odion, 2011). NyesomWike describe this as disruptive where deployments of federal resources can be wasteful, distortional (e.g., duplication of projects) and conflicting with federating States development plans; -federal activities are not tailored to states specific need-,this is due to lack of coordination between States and federal governments due to their federal might's in functional areas (Usoh, Ogun & Umar, 2017c).

Second, Resource Control can be posited asthe access and empowerment of communities and State governments to self-governance with respect tonatural resources located within their boundaries without undue interference from the federal government in their utilization and development. Also, it can be situated as the right to control, exploit and manage natural resources and other revenue sources within the confines of the tenets of federalism, (Ako, 2012). In contrast, in Nigeria's political structure, Resource control power asembedded with the Federal government can be traced to the amalgamation; that is the colonial government ascribes all resources under the soil to the Crown and successive government has inherited those rights. Despite these, Nigeria's federating units in the 1950s and '60s exercised a range of control over their resources; where a significant chunk of the resources and revenue derived from the regions were repatriated for regional development, (Sam, Eme, and Emeh, 2012). For Sam, Eme, and Emeh, (2012), the centralization occurred with the military and the oil boom of the 1970s; here, the Nigerian state was addicted to oil thereby unbundling resource control to the federal domain. The aspiration intended is for an expression of self-determination in resource management by federating units while assigning collaborative duties to the federal government to help actualize it; the actualization of resource control aids in unbinding Nigeria as virtually all federating states are resource endowed andso resource commercialization could support lives. So, resource control has been likened to the principle of derivation and fiscal federalismalthough differences exist in their conceptualization, (Ako, 2012).

Third, Revenue sharing is oriented as the combinations of revenue allocation and itsformula entrenched in fiscal federalism. Fiscal federalism is thereby the political-economic arrangement where public revenue of a federation is shared among various levels of government to enable component units carry out their functions, (Martin and Eme, 2013). Also, it can be viewed as sharing among components of a federation with assigned tax functions specified;-federating units own and manage their resource and revenue but make contributions to fund federal obligations, (Nwogwugwu and Kupoluyi, 2015). Fiscal federalism principle in Nigeria can be traced to the 1946 Richard constitution which devolved fiscal responsibilities to the regions and considerable derivation powers until the military take-over and consolidation of fiscal authority, (Sam, Eme, and Emeh, 2012; &Nwogwugwu and Kupoluyi, 2015). In the current structure, federal allocations account for over 70% of mostStates budgets this gives the centre considerable power in controlling States; an imbalance that contributes to the distortion that emerged from sub-national groups (i.e., the Niger-delta militancy, Biafran agitation, Boko haram, etc.), as the degree of decentralization in the fiscal authority of a federation will determine the level of development, (Okinbuloye, 2017b; &Nwogwugwu and Kupoluyi, 2015).

In Nigeria, the Revenue allocation principles are anchored on population, landmass, equality of States, derivation, Internally Generated Revenue, absorptive capacity, fiscal efficiency, national integration, etc., (Williams and Ogbole, 2014). Also, in our system, the share of revenue between tiers of government; Federal(54%), States (26%), and Local governments (20%), subordinates the federating units to the centre is a mockery of federalism, (Martins and Emeh, 2013; &Nwogwugwu and Kupoluyi, 2015). Due to these imbalances, federating units assigned function cannot be covered as their spending resources outstrips revenue sources with States relegating local governments to a source of siphoning federal resources to compensate. Each level of government must be financially independent in its capacity to carry out its functions with the minimum dependency of the others; i.e., the devolution of significant fiscal functions to federating units.

4. Practices in Other Federation (Germany and Canada)

Federalism as a system of government has a smaller enclave of adherent amongst the committee of States, as of 2021, 25 out of over 195 countries currently observe federalism, with varying institutional and territorial space;i.e.,presidential, semi-presidential & parliamentary and unitary, federal & confederation respectively, (Countries, 2021). The reason for its adherence varies from territorial size, multilingual societies, history or more grass-root participation, with a debate varying on the level of centralization of federal government and decentralization to federating units.¹ Critic of federalism extols it has its costs despite its advantages; such range from corruption, duplication, inefficiencies, (Field, 1993). For Field (1993), despite these, benefits exit from examining their federal structures, resource control and revenue sharing system. Such arises from the evolutions of the Sovereign States themselves, hence as States evolve, the need for reforming its process arises, so an analysis of other federal structures gives a comparative niche of what Nigeriaout to be.

First, Germany is a federal parliamentary democracy with two co-equal levels of government;i.e., federal (i.e.,bund) and 16 states (i.e.,landers) governments and self-governing local governments, with unique structures in its divisions of responsibilities. In the German political structure, the federal parliaments are tasked with legislation on items on its exclusive and concurrent list, and state governments administer federal policies, laws & directives, local governments are self-governing in administrative and financial jurisdiction (Schneider, n.d). Here, they are comparisons of the centralization power of the federal government countered with the balancing institutions, such as the Bundesrat; which consists of nominated representatives of the states, provides regional inputs into the federal policies, authority to approve federal legislature, ministerial order and veto acts of parliament, serves as a check. Also, the heads of government (Chancellor) and the ministers are from the parliament (Bundestag) and the Federal Presidents is elected by the federal convention's (bundesversammlung); which consist of all members of the Bundestag and equal representation of the landers (Wollman, 2014). The Judiciary is devolved to the federating States with the appellate division and Supreme Court domiciled at the federal level and they are joint tasks responsibilities; such as higher education, health and social services. Such responsibilities are between the federal government and states, which are coordinated by the Joint Bund-Land Commission, (Arthur, 2003). Responsibilities are specified in the Basic Laws (constitution) with governmental interdependences and coordination across the board.

Resource control issues are federally controlled in such a way that citizens enjoy equal access to them; as Germany is a mostly homogenous society, with limited natural resources but the human and revenue resources are controlled by federal regulations and policy and federating States administers them for uniformity of living standards across the federation, (Broadway and Watts, 2004). For revenue sharing, in Germany it is federally legislated and federating states administer their compliances with joint-tax control of most revenue and distribution financed across the federation, outside there exist states and local government taxes responsibilities with the federal government balancing fiscal responsibility by equalization to remove imbalance between rich and poor states within the federation; i.e. a general pull of revenue where western rich Germany finances development and harmonization of eastern Germany economy (Broadway and Watts, 2004).

Second, in Canada they operate a parliamentary system of government with a lot more decentralization to the federating units in their federal structure; it operatesten (10) provinces and 3 territory federating units with local governments under the purview of regional government. There exists interdependence and collaboration amongst tiers of government; i.e., federal government intervention spending to deliver on joint-development projects (e.g., health, higher education and social services) and federating States have jurisdiction on regional agendas-, but with clearly spelt out jurisdiction with a co-equal arrangement. The executive and legislature are jurisdictionally one government given the

ministers and the prime minister are elected from party strengths and coalitions. Although federal courts are superior based on constitutional areas the jurisdiction of the region has a larger sphere in its citizens' judiciary lives.

In terms of Resource control, it is invested with the region with federal guidelines and regulatory powers, the region has rights to derive revenue from the exploitation of mineral resources. This form of decentralization allows the regions to have the necessary resources to invest in their development agenda; as such they have access to diverse revenue sources with overt dependence on the centre -, with complementary inputs from the centre. They also have invested in human resources development with a greater part of their economy dominated by the services sector; - investing in STEM (Science, Technology, Engineering and Mathematics) education and research areas with careers development along those lines, also recognition of globalization allows state through federal initiatives to gain access to global work skills that are not comparatively residual in them for integration into their workforces and economy. The regions have the right to levy taxes on more areas than the states and as such funds over 70% of their budgets from their internally generated revenues, the same applies to the local governments.

In Revenue sharing and allocations, regions have access to equal funding from the federal governments as well as federal government funding obligations in areas like federal infrastructure, education, social services, health insurance and related services. Also, the regions have greater revenue bases with complementation with federal spending and unconditional federal transfers to these federating units.

5. Lessons for Nigeria from Germany and Canada's Federal Practice

Germany and Canada exemplify the doctrine of federalism Nigeria is yearning for in two dimensions;i.e., devolution to federating units but with greater legislative centralization at the centre, (i.e.,Germany) and devolution & decentralization to federating units with greater emphasis on co-operations and interdependences, (i.e.,Canada). The foundations of both allow for regional inputs in their model of federalism and encourage utilitarian resource utilization; the Bundesrat of Germany and regional autonomy in Canada-, with greater fiscal and development balancing from federal governments to federating units;- federal spending on joint tasks(i.e healthcare, social services), equalization and uniformity of living standard needs. Hence, lies the hallmark of the continuous engagement process that provides for grass-root participation, that despite the imperfections in their structure allows for remedies that integrate them to the national whole.

6. Models for Restructuring Nigeria's Federalism for Utilitarian Resource Utilizations

Despite the calls and need for restructuring the modalities of what it should look like and on how weshould restructure are vague; i.e mostly focused on mounting pressure on the government to accept the need to restructure, (Okinbuloye, 2017b). On restructuring Nigeria federal structure, views can be branched into three broad perspectives. They are unitarist; that see nothing wrong with the current system and as such, there is no need for restructuring, the federalists; that call for true federalism through either a return to the first republic constitution or implementation of the national confab report of 2014and the Secessionist: they want the dissolution of the nation. The focus here will be on the federalist with 4models examined, namely:

- 1)-Model-A;-clamoured for by elder-statesmen, for areturnto the structure at independence and implementation of the national confab report 2014, although they are not united on the report. Examples of its promoters include the likes of Atiku Abubakar, Chief Ayo Adebanjo, Chief Edwin K. Clark.
- 2)-Model-B;- They call for the implementation of the National Confab Report-,
- 3)-Model-C;- Here, they advocate a reformist restructuring within the existing space and the devolution of powers to the federating units. Its champions include the likes of Ibrahim Babangida, The Buhari's Administration, Leadership of the 9th National Assembly of Nigeria, the All-Progressive Congress Progressive Governors Forum etc.).
- 4)-Model-D;advocated by the Middle Belt Forum of Nigeria, which says that for a successful restructuring to occur it must be initiated by the federal government. For them, the Nigerian Senate should call for the national confab report for a review or conduct one such exercise themselves. Also, such federal initiatives must have the buy-in and agreement by State Governors, as to adopt restructuring is a key move. This model further catalogued the manner of restructuring into 3, which are
- a) constitutional amendments, b) Referendum, c) Sovereign national conferences ortheir combination, while the temporal space (i.e., timeline for such)can be either wholesale (i.e at once) or piecemeal (i.e.,paced or gradual restructuring), (Bello, 2017).¹

¹Engr. Bello, (2017), 'Restructuring Nigeria: A Critical Analysis', Thisday Nigeria.

Model A: Aggregated views of Elder-Statesmen				
Area	Modalities	Criticism		
Federal Structure	1)-Nigeria should practice the tenets of Federalism. 2)-Two-Tier government; A federal government, A federal capital, 6 regions as federal units, States as the third tier of government and local government autonomy. 3)-Devolution of power to the federating units by decongesting the exclusive list to the concurrent list;- such as mineral rights to federating units, Policing (i.e. state policeand/or community policing), etc. 4)-Decentralization of federal constitution to allow federating units to frame their own. 5) -Reduction in over-centralization of the bureaucracy and agencies at Abuja;-the federal government should shed weight on federating units. 6)-Decentralization of the Judiciary administration to federating unit with a defined delineation of areas between both tiers of governments. 7)-Federal governmentdomain should be in the areas of Defence, Foreign affairs, Economy, National issues and coordination amongst federating units, intervening only in the interest of the federation. 8)-Equality and balancing amongst federating units as well as the federal government and federating units. 9)-True spirit of federal character, where every section of the country are equally and fairly represented. 10)- Federal government should divest from areas the private sector hasthe competency and engage in regulatory functions.	1) - It'san expensive federal structure with four levels of governments; that is - federal, regional, States and local governments-, with more bureaucracies and political positions. 2) -It varies on what mode of the governmental system should be operated.		
Resource Control	 11) - The Legislators should be part-time. 1)- Federating units should have greater control over the resources found in their areas. 2) - Federating units should have access to resources generated from their area to use for their development with the federal government bridgingtheshortfalls. 	It's vague on specific with a different perspective on what resource control means or to what extent.		
Revenue Sharing	 Revenue Sharing should be rebalanced to the favour of the federating units. Derivative principles should be a major basis of revenue sharing with a greater share to the region of origins. Federating units should contribute percentages from their revenue to meet federal obligations; defences, foreign affairs and federal civil service. Federating units'revenue source should be expanded, increase their source of revenue, with federal government taxes levelled on the national product. 	1) - It'salso vague on specific because of the plethora of views on what percentage to allocate to which tier of government. 2) - Also, derivative principles may disadvantage other regions as it did in the first republic as well as its over-focused on mineral resources and not human resources.		

Table 1: Model A

	Model B: National Confab Rep	ort2014
Area	Modalities	Criticism
	1)-Nigeria should operate federalism. 2)- There shall be 2 tiers of government, federal	1) - The creation of a new state is unsustainable given that over 23 states
	(with a federal capital territory) and State (54: with 9 for each of the 6 regions). The states shall be coequal with the federal government and local	cannot meet up with their financial obligation. 2) - The political structure is too
	governments shall be the purview of the states	expensive with the creation of a new state
	(with local government autonomy; both politically and economically).	and a bicameral legislature. 3) -This model is vague on the nature of
	3) - Adoption of a homegrown political system that combines the parliamentary and presidential system; with a vice-president from the national	devolution powers to the local governments; discretionary powers of federating States to create them.
Federal Structure	assembly. 4) - A leaner federal bureaucracy, with a maximum	
	of 18 ministers from the 6 regions and fewer presidential aides.	
	5) - The national assembly shall be bicameral.6) - There should be zoning consideration between the North and the South which should rotate	
	amongst their various geo-political zone. 7) - Devolution in the Judiciary from federal to	
	federating units;-state courts of appeal, creation of special courts to speed up judicial process	
	8) -Devolution of power to the federating units and States that wish to merge should.	
	9) - Independent candidates in the political election should be allowed and the Immunity	
	clause for government officials should be removed if they are facing criminal charges.	
	10) – Legislators should be part-time jobs.	
Resource	1) -Adopt the principle of derivation with an extrapercentage from resources returning to the regions.	It zones in on mineral resources with a limited specific role for human resource
Control	2) - Creation of tools to aid region with resource development such as; -special fund for mineral	development, although it speaks of science and innovations these are mineral
	resource development 3)- Establishment of a medium for intervention in	resource centred instead of tailored towards Nigeria transition to a
	the reconstruction and rehabilitation of areas affected by internal conflicts.	knowledge economy.
	4)- Diversify the economy by encouraging Nigeria private sectors to invest: Power, Road, Military, etc.	
Revenue	1)- Revenue allocation between federating units should be change to 42.5% (federal), 35% (state)	Despite the increase in allocation to the
Sharing	and 22.5% (local governments). 2) - There should be a separation between the	federating units; from 47.32%to 57.5%, the creation of 18 new states withers it
	federation account and a federal government account to reduce federal government	down.
	discretionary powers.	
	3) – The sharing principle of population and equality be reduced for that of social	
	developments, internally generated revenue and derivation.	

Table 2: Model B

Model C: Reformist: Political (leadership) and Economic reforms			
Area	Modalities	Criticism	
Federal Structure	1)- Federalism should be retained; enshrining therule of law, accountability and judicial use of resources. 2) - Reforming the political, administrative and economical structure, through prudent management of resources, blocking of leakages and waste in government, appropriate oversight, monitoring and decongesting the exclusive list. 3) - Investment in the infrastructural project to diversify the economy;-weaning Nigeria off its mono-economic addition, exposure to external shocks and commitment to 30% expenditure on capital projects 4) - Provide better policy direction for states and the federation in the sectors under its purview;-oil and gas, health, Power, etc 5) - Reforming the Judiciary;-right environment forthe administration of justice and countermeasures or sanctions on illicit activities 6) - Reduce the size of the federal bureaucracy by merging ministries and cutting down recurrent expenditure to below 70%. 7)- Repositioning the budgetary system to a January to December calendar and better collaboration with the national assembly to ensure speedy passage of the federal budget and greater implementation.	1) - These reforms concentration at the centre defeat its purpose; they do not trickle down to the federating units. 2) - Despite its effort, there are perceived; -lopsidedness in federal appointment, selective, war on corruption-, whittling down the effects. 3)- The cost of governance is high; over 14 trillion a year by the federation with 70% on recurrent.	
Resource Control	1)- The status quo should be maintained with leaders checkmated to ensure they utilize what is given to them judiciously. 2)-Federal government will coordinate the resource of the federation and ensure it is fairly deployed.	The status quo is not sustainable; clamour for uncoupling power of resources control from Abuja.	
Revenue Sharing	Revenue will be shared amongst the federal government and the federating units under the current revenue allocation formula until the revenue and fiscal mobilization commission come up with a new formula.	The federating units don't have the fiscal capacity to meet their functions without liberalization of fiscal control from the centre.	

Table 3: Model C

Model D: Middle Belt Forum				
Area	Modalities	Criticism		
Federal	Theirposition is the adoption of a 12 regional	It's too vague on the federal		
Structure	structure as federating units with 54 states	structure and more states are not		
	under them and a federal government.	sustainable.		
Resource	It's silent on resource control.	It is ambiguous on resource control.		
Control				
Revenue	It is not specifiedin revenue sharing.	It is not specific		
Sharing	_	_		

Table 4: Model D

7. Recommended Model for the Nigerian Structure

Restructuring Nigeria should be carried out piecemeal beginning with sincere conversations incorporating all stakeholders while the reformist continues to devolve power to the grass-root until an enduring model is exhibited or various models put forward. Governance flows from the consent of the governed, given the ongoing constitutional amendment process at the national assembly, the final draft of the model to be adopted should be the basis of a referendum; flowing from the less explosive to explosive items. Also, voter's education and enlightenment should be carried out and the referendum should be secured from the plagues in our electoral system;-free and fair-, with legal

backing for its decisions. The referendum should be regionalized to ensure fairness and equity and its majority decision adopted with a clause for periodic review and amendment (if need be).

	Recommended Model
Area	Modalities
Federal Structure	1 -Federalism in practice should be adopted:-\ federal government coordinating on national decision issues like the economy, defence, foreign policy, infrastructure development, etc. It reduces the premium for corruption and capturing power at the centre.
	2 -They should be an equal balance between the federal government and federating units with limited intervention by the centre.
	3 - They should be a federal government and 6 federating units and local government shall be the third tier of government; Down-top approach of devolution of power'local governments –regions-centre'.
	4 - Local governments can voluntarily merge without alienation in representation and urban regions that are more integrated should merge.
	5 - The federation shall be a mix of a presidential and parliamentary system (i.e, Semi Presidential system) with a president as the head of state & government and amaximum of 18 ministers from the regions evenly, with parliament assigning a shadow minister to each for oversight.
	6 - Zoning should be enshrined;-the president elected from one of the 6 regions and 5 vice-presidents from the others
	7 - The bureaucracies must be leaner and saddled with oversight, policymaking, enforcement and regulatory functions. A capitalist approach entrusting enterprises to the private sector should be adopted (government should only participate in strategic or public good sector;-when the private sector is lacking and such should be commercialized
	with limited government involvement). 8 - The legislature should be unicameral, have a part-time job, have equal numbers of the representative from lower levels. A clause ensuring representation by population be revisited should be inserted.
	9- The exclusive list of the Nigeria Constitution should be decongested include only national items like defence, foreign affairs, Monetary policy, Minting Currency, Economy and any other coordinating and strategic items;-ports, railways, airports, issuing passport etc
	 10- Any other power that is not assigned to components of the federation may be requested through a bill to lower federating units or referendum from the people. 11- Community policing should be adopted with regional and national policing adopted with clearly spelt jurisdiction and hierarchy established. 12-The judiciary should be decentralized, with courts of jurisdiction at each tier of
	government. They should be no duplication of functions. 13- The government at all levels should divest from sponsoring religious groups. 14- The citizenry should have access to government public documents: e.g. budget, for accountability and transparency.
	15- Independent candidates at an election should be allowed with independent electoral commissions, Persecution services and Judiciary at each tier.16 - Immunity of public official and other privileges can be removed if there are evidence
D 0 1	of violations of the law (through application to the judiciary).
Resource Control	1- Federating units should have greater control over the resources in their domain while paying taxes or royalties to upper federation units. Co-ordination of resource exploitation and development should be a concurrent item between federal and federating units with a hierarchy that is top-down in policy and enforcement. Also investing in human resources
	for a knowledge economy. 2- Federating unit's taxation jurisdiction should be expanded to improve their revenue sources. Also, tax burden and multiple taxations should be avoided.
	3- Diversification of the economy in areas of comparative advantage;-Agriculture, Energy, Entertainment etc, with a mindset for meeting domestic needs before export.
	 4 - A conditionality should be included stating federating unitsmust be able to fund 50% of their budget and bureaucracies from Internal Generated Revenue (IGR)sources. 5- Resources exploitation should be mindful of the environmental impacts.
Revenue Sharing	1 - Revenue sharing should be based on Equity, Derivation, Needs and Social Developments.
	2 - The revenue contribution formula should be based on Federal (35%), Region (35%) and Local (30%) governments. There should be a definition of revenue source and jurisdiction as well as contribution should be a down-top approach.
	3 - Federal or regional grants can be made available to components units either as loans or conditional intervention in pursuit of policies for national development.
	4 - Fiscal federalism and accountability should be encouraged with an independent office of the accountant general to ensure compliance.

Table 5: Recommended Model

8. Conclusion

Restructuring is not the end-solution to Nigerian structural problem as it is undeniable that they are distortion in ourfederal arrangement limiting potentials but remodeling these imbalances takes time (i.e. mental as well as physical restructuring)-. Although true federalism is viewed as a myth, any structures situated in federalism for Nigeria must be defined within the contexts of the Nigerian society, harness and integrate our diversity for national development and be fair and equitable to the aspiration of all citizens. Such processes are not finite but working progress within the organism of a state: even developed countries re-organize themselves (e.g.,the United Kingdom by devolution of powers to Scotland and other constituent states).

Hence, the restructuring program can be gleaned as a reality: -the 8 and 9th national assembly request to review the national confab report,its positions for a constitution amendment to allow autonomy for local government, the decision of theAll-Progressive Congress Governors to adopt Restructuring, the voices of prominent national leadersIbrahim Babangida, Goodluck Jonathan, Atiku Abubakar. Abuja should lead, by harmonizing viewpoints on restructuring through sincere dialogues into a referendum which can be amended into a constitution, this will engender utilitarian resource utilization. However, danger lies if the political class and masses squander the opportunity to transform Nigeria into a proud giant of Africa viaremedying our structural deformity, reeling in government wastefulness & mismanagement of resources and building an integrated state.

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