

A history of revenue allocation in Nigeria. 1946- 1979.

Adebayo, Akanmu Gafari

Ph.D. History

Department of History

Obafemi Awolowo University, Ile Ife, Nigeria

1986.

Abstract:

This study evaluates the historical development of revenue allocation systems, principles and formulas adopted in Nigeria between 1946 when the regional administration and political units were established, and 1979 when the military temporarily withdrew for a civilian regime.

During this period, there was a fierce controversy on the question of which revenue allocation principles should be adopted. By 1979, eight revenue allocation commissions had come up with twelve principles none of which was satisfactory enough to be applied for long. Attempts to explain the controversy have focused on variables such as ethnicity, religious and cultural diversity, educational gap etc. The thesis points out the inadequacies in this explanation and argues that it is better to view it as an integral aspect of the conflicts among members of the ruling class who compete over the country's wealth.

Two main conclusions are reached. The first is that the changes in the revenue allocation system positively cohered with the shifting administrative and political balance of power among the units of the Nigerian Federation. The second is that the politics of revenue allocation was significantly influenced by the increasing ideological tendency towards private accumulation of wealth among members of the ruling class.

Keywords: Revenue/ revenue allocation/ federation accounts/ politics/ administrations/ military/ civilian regime/ revenue allocation commissions/ revenue allocation system/ wealth/ elite

Supervisor: S.O. Osoba.

490p

For more information, please contact **ir-help@oauife.edu.ng**