

## Fiscal federalism and economic development of Akwa Ibom State, Nigeria

Essien, Edeheudim Elijah<sup>1\*</sup>, Sunday A. Effiong<sup>2</sup> and Eyibio Okon Ikpe<sup>3</sup>

<sup>1,2,3</sup>*Department of Accounting, Faculty of Administration and Management Sciences, University of Calabar, Calabar, Cross River State, Nigeria*

<sup>3</sup>*Department of Accounting, School of Management Sciences, Federal polytechnic Ugep Cross River State, Nigeria*

Corresponding author: [edeheudimelijah@gmail.com](mailto:edeheudimelijah@gmail.com)

<https://doi.org/10.33003/fujafr-2026.v4i2.352.264-272>

---

### Abstract

**Purpose:** This study examined the relationship between fiscal federalism and economic development in Akwa Ibom State, Nigeria, from 2015 to 2024. Specifically, it assessed the effects of statutory allocation, internally generated revenue (IGR), 13% derivation funds, value added tax (VAT) allocation, and excess crude account (ECA) distributions on human development outcomes.

**Methodology:** The study adopted an ex-post facto research design and utilized secondary data obtained from the National Bureau of Statistics (NBS), Akwa Ibom State Budget Office, Federal Account Allocation Committee (FAAC), and the United Nations Development Programme (UNDP). Human Development Index (HDI) was used as a proxy for economic development, while fiscal federalism was measured using statutory allocation, IGR, derivation allocation, VAT allocation, and ECA allocation. Data were analyzed using descriptive statistics and multiple linear regression techniques.

**Results and Conclusion:** The findings revealed that fiscal federalism significantly explained variations in HDI, with an R<sup>2</sup> value of 0.990 and an F-statistic of 73.17 ( $p < 0.05$ ). Internally Generated Revenue (IGR) exhibited the strongest positive influence on HDI, while statutory allocation, derivation funds, VAT allocation, and ECA allocation showed insignificant effects. The study concludes that fiscal federalism alone does not guarantee sustainable economic development; rather, effective fiscal management and revenue diversification are critical for improving human development outcomes.

**Implication of Findings:** The findings imply that excessive dependence on federal allocations may limit development gains, whereas strengthening internally generated revenue and improving fiscal accountability can enhance sustainable human development in Akwa Ibom State.

**Keywords:** Fiscal federalism, statutory allocation, VAT, 13% Derivation funds, Human Development Index.

---

### 1. Introduction

Fiscal federalism serves as the financial foundation of every federal system of government. It refers to the allocation of taxing powers, revenue-generating authority, and expenditure responsibilities among the federal, state, and local governments. In Nigeria, fiscal federalism is designed to promote national unity while ensuring that sub-national governments possess adequate financial autonomy to address local developmental needs. It encompasses the distribution of revenue, taxation powers, and expenditure responsibilities among the various tiers of government (Sunday & Tush, 2025). Through this arrangement, resources are shared and utilized to address regional disparities and stimulate socio-economic development across the federation (Ochinyabo, 2024).

The significance of fiscal federalism is particularly evident in a diverse and populous country such as Nigeria, where socio-economic conditions vary considerably across regions. The allocation of public resources, formulation of fiscal policies, and distribution of financial authority between the central and sub-national governments have substantial implications for economic growth and development. Consequently, understanding the dynamics of fiscal federalism is essential for designing policies that promote sustainable and inclusive growth while reducing socio-economic inequalities (Abada et al.,

2022). Furthermore, the increasing globalization of economies has heightened the importance of decentralized fiscal systems as mechanisms for enhancing efficiency and responsiveness in governance.

The decentralization of fiscal authority enables governments at lower levels to design and implement development initiatives that are tailored to local needs. Such arrangements can facilitate improvements in employment generation, education, healthcare delivery, and infrastructural development. Conversely, an ineffective or inequitable fiscal federal system may exacerbate regional disparities, hinder economic growth, and weaken the investment climate (Otinche, 2018). Despite its potential benefits, the relationship between fiscal federalism and economic development remains a subject of considerable debate. Critics argue that excessive dependence on federal allocations often encourages states to focus more on securing transfers from the Federation Account rather than promoting innovation, industrial development, and internal revenue generation (Nteegah, 2023).

Economic development extends beyond economic growth to encompass improvements in living standards, productivity, income levels, and overall quality of life. In Akwa Ibom State, economic development is reflected in efforts to diversify the economy, improve infrastructure, enhance social services, and promote the welfare of citizens. As one of Nigeria's leading oil-producing states, Akwa Ibom occupies a strategic position within the country's fiscal framework. Popularly known as the "Land of Fulfillment," the state contributes significantly to the Federation Account through crude oil production and consequently receives substantial statutory and derivation allocations.

Notwithstanding its strong revenue profile, a noticeable gap exists between the volume of fiscal resources accruing to Akwa Ibom State and the level of socio-economic development achieved. This contradiction has attracted scholarly attention and generated concerns regarding the effectiveness of fiscal federalism in promoting development outcomes. The Fiscal Federalism Theory advanced by Musgrave (1959) posits that central resource transfers empower lower levels of government to address local developmental challenges more effectively. However, empirical evidence from Nigeria suggests a disconnect between revenue inflows and developmental outcomes. For example, Nsikhe et al. (2021) reported that although federal allocations contribute to economic growth, they have limited influence on fiscal autonomy. Similarly, Ukpabio (2024) and Mfon et al. (2024) found that the existing revenue-sharing formula has produced insignificant and, in some cases, adverse effects on the education and health sectors in Akwa Ibom State. These findings support the argument that heavy dependence on federal transfers may encourage fiscal complacency and weaken incentives for internal revenue mobilization and innovation (Nteegah, 2023).

Despite the growing body of literature on fiscal federalism, a critical gap remains. Most existing studies focus primarily on economic growth, revenue allocation, or infrastructure development, with limited attention given to the Human Development Index (HDI) as a comprehensive measure of economic development. Furthermore, there is a paucity of empirical studies examining how specific fiscal federalism components, such as the 13% derivation fund and the Excess Crude Account (ECA), influence human development outcomes in Akwa Ibom State. This gap necessitates an empirical investigation into the extent to which fiscal federalism contributes to human development, particularly through improvements in health, education, and living standards within the state.

The main objective of the study is to examine the relationship between fiscal federalism and the economic development of Akwa Ibom State between 2015 and 2024.

## 2. Literature review

### *Statutory allocation and economic development*

Statutory allocation refers to the constitutionally approved share of federally collected revenue distributed to the three tiers of government through the Federation Account Allocation Committee (FAAC). It is intended to provide governments with the financial resources needed to perform their statutory responsibilities and promote socio-economic development. Nwala, Aza and Eneche (2024) investigated the effect of statutory allocation on sub-national economic growth in Nigeria using panel data analysis. The study found that statutory allocation positively influenced economic growth, although the impact was not sufficient to guarantee sustainable development. Sunday and Tush (2025) examined fiscal federalism, statutory allocation, and economic growth in Nigeria using Ordinary Least Squares (OLS). The findings revealed a significant positive relationship between statutory allocation and economic growth.

Okon (2022) assessed the relationship between revenue allocation and economic growth in Akwa Ibom State. The study reported that statutory allocation contributed positively to government expenditure but had limited impact on long-term economic development. Akinwale (2021) investigated revenue allocation and employment generation in Akwa Ibom State. The findings showed that federal allocations enhanced public sector employment opportunities but did not significantly stimulate private-sector job creation. Olaoye, Akintayo and Yakubu (2022) examined federal allocation and debt management in Nigeria. The study found that states heavily dependent on statutory allocations often exhibited weak fiscal discipline and increased borrowing tendencies. Based on the empirical studies reviewed, the hypothesis is stated as

Ho1: Statutory allocation has no significant effect on the economic development in Akwa Ibom State.

### *Internally generated revenue and economic development*

Internally Generated Revenue (IGR) refers to revenue generated by a state from internal sources such as taxes, levies, fees, licenses, and other non-federal sources. It serves as an indicator of fiscal independence and enhances government accountability to citizens. Ogechi (2013) examined the effect of IGR on infrastructural development in Lagos State. The study found a strong positive relationship between IGR growth and infrastructural development. Olumoh (2024) investigated tax administration practices and compliance in Kwara State. The findings indicated that efficient tax administration significantly improved IGR performance and public service delivery. Sani (2026) assessed IGR efficiency in rural local governments in Kano State using survey and financial data. The study revealed that improved IGR collection enhanced local development projects and service delivery. Akujobi and Kalu (2019) examined state government finances and real asset investment in Nigeria. Their findings showed that states with stronger IGR bases invested more in productive assets and development projects. Aina (2024) explored the adoption of artificial intelligence in tax risk management in Nigeria. The study found that digital tax systems could significantly improve tax compliance and increase IGR generation. Based on the empirical studies reviewed, the hypothesis is stated as

Ho2: IGR has no significant effect on the economic development in Akwa Ibom State.

### *Derivation allocation and economic development*

Derivation allocation refers to the percentage of revenue returned to resource-producing states based on the principle of derivation. In Nigeria, oil-producing states receive 13% of oil revenue generated within their territories to compensate for resource extraction and environmental impacts. Ukaogo and Agbese

(2023) examined derivation and federal revenue politics in Nigeria. The study found that derivation allocation improved state revenues but did not necessarily translate into improved socio-economic welfare. Ukpabio (2024) investigated fiscal federalism and socio-economic development in Akwa Ibom State. The findings indicated that derivation funds had an insignificant effect on education and healthcare outcomes.

Mfon et al. (2024) assessed fiscal federalism and socio-economic development in Akwa Ibom State. The study reported that derivation revenue contributed marginally to development due to weak expenditure management. Nkongho (2021) examined revenue allocation and rural development in Akwa Ibom State. The findings showed that derivation funds positively influenced rural infrastructure but the effect was relatively weak. Okonkwo and Etemire (2017) investigated resource governance and derivation policy in the Niger Delta. The study found that despite increased derivation funds, governance challenges limited developmental outcomes in oil-producing communities. Based on the empirical studies reviewed, the hypothesis is stated as

Ho3: Derivation allocation has no significant effect on the economic development in Akwa Ibom State.

#### ***Excess crude funds and economic development***

The Excess Crude Account (ECA) is a stabilization fund established by the Federal Government of Nigeria to save revenues earned from crude oil prices above the budget benchmark. Periodic disbursements from the ECA are made to federal, state, and local governments to cushion fiscal shocks and finance developmental activities. Agholor and Udo (2024) examined oil price volatility and fiscal stabilization mechanisms in Nigeria. The study found that ECA savings helped stabilize government finances during periods of oil revenue fluctuations. Ekeuwei et al. (2022) investigated crude oil resource management and sustainable development in Nigeria. The findings revealed that poor utilization of oil windfall revenues limited developmental gains. Omodero (2019) examined revenue distribution from the Federation Account and money supply in Nigeria. The study found that ECA withdrawals provided short-term fiscal support but had limited long-term developmental effects. Otinche (2018) assessed fiscal responsibility and statutory revenue management in Nigeria. The study reported that weak institutional controls reduced the effectiveness of ECA disbursements in promoting development. Aremu (2026) investigated public debt management and budget implementation in selected Nigerian states. The study found that states receiving substantial windfall revenues, including ECA allocations, achieved better budget execution when strong accountability mechanisms existed. Based on the empirical studies reviewed, the hypothesis is stated as

Ho4: Excess crude funds have no significant effect on the economic development in Akwa Ibom State.

#### ***Theoretical framework***

##### ***Fiscal Federalism Theory***

The Fiscal Federalism Theory was propounded by American economist Richard Musgrave in 1959. The theory posits that the central government should allocate sufficient financial resources and fiscal powers to lower levels of government to enable them to effectively perform their constitutional responsibilities and address local developmental challenges. Musgrave argued that the federal government possesses greater fiscal capacity and should therefore support sub-national governments through revenue transfers and appropriate constitutional provisions that enhance their ability to generate revenue independently.

Supporting this position, Ewetan (2012) contends that when an enabling environment for fiscal federalism exists, federating units are better positioned to meet the developmental needs of their citizens.

The theory emphasizes fiscal autonomy, efficient resource allocation, and the decentralization of public service delivery. It assumes that sub-national governments, being closer to the people, possess better knowledge of local preferences and are therefore more capable of providing public goods and services efficiently.

The theory further suggests that stable and adequate revenue transfers from the central government can strengthen the capacity of sub-national governments to undertake developmental projects and improve citizens' welfare. In the context of this study, the theory implies that fiscal transfers such as statutory allocation, derivation funds, and other federally distributed revenues should enhance the developmental performance of Akwa Ibom State.

However, the applicability of Musgrave's theory in Nigeria is constrained by certain institutional realities. While the theory assumes that increased fiscal transfers will promote regional autonomy and development, Nigerian states remain heavily dependent on federal allocations, with limited fiscal independence and weak internally generated revenue bases. Excessive dependence on centrally distributed revenues has often reduced incentives for revenue innovation, accountability, and prudent fiscal management. Consequently, rather than promoting genuine fiscal autonomy, the existing fiscal arrangement has, in some cases, encouraged fiscal dependency, inefficiency, and governance challenges. These limitations suggest that fiscal transfers alone may not guarantee development outcomes unless accompanied by strong institutions, transparency, accountability mechanisms, and efforts to expand internally generated revenue.

### 3. Methodology

This study adopted an ex-post facto research design because the variables under investigation had already occurred and could not be manipulated by the researcher. The design is appropriate for examining the effect of fiscal federalism on economic development since fiscal variables such as Statutory Allocation (STA), Internally Generated Revenue (IGR), Derivation Revenue Allocation (DRA), Value Added Tax Allocation (VATA), Excess Crude Account Allocation (ECAA), and the Human Development Index (HDI) represent historical records generated through government activities. The ex-post facto design enables the use of objective and audited data to establish relationships between fiscal federalism indicators and development outcomes without researcher interference, thereby enhancing the credibility of the findings.

The study utilized secondary data obtained from the National Bureau of Statistics (NBS), Central Bank of Nigeria (CBN) Statistical Bulletin, Office of the Accountant General of the Federation (OAGF), and Akwa Ibom State Ministry of Finance. The data covered the period 2015–2024. A census approach was adopted because all available observations relevant to the study period were utilized, thereby eliminating sampling bias and ensuring comprehensive coverage of fiscal and development indicators.

Where data were available across both time and institutional units, a panel-data framework was employed. The use of panel data combines cross-sectional and time-series observations, thereby increasing the number of observations, improving estimation efficiency, controlling for unobserved heterogeneity, and providing a better understanding of the dynamic relationship between fiscal federalism and economic development over time.

Data were analyzed using descriptive statistics and Multiple Linear Regression estimated through Ordinary Least Squares (OLS). Descriptive statistics such as mean, standard deviation, minimum, and maximum values were used to summarize the data, while inferential statistics including the coefficient

of determination ( $R^2$ ), F-statistic, t-statistic, and p-values were used to test the study hypotheses. To ensure the validity and reliability of the regression estimates, diagnostic tests including multicollinearity and heteroskedasticity tests were conducted. The results confirmed that the model satisfied the necessary assumptions for reliable statistical inference.

**Model Specification**

The model to be adopted for this study is therefore stated thus;

Economic development =  $f$ (Fiscal federalism)

HDI =  $f$ (STA, IGR, DRA, VATA, ECAA) ----- Equation 1

Where:

HDI = Human Development Index

STA =Statutory allocation

IGR = Internally generated revenue

DRA = Derivation revenue allocation

VATA = Value Added Tax allocation

ECAA = Excess Crude Oil Account Allocation

Thus, in econometrics form, with the introduction of a constant coefficient and the error term, the model is ultimately expressed as:

HDI =  $\beta_0 + \beta_1$  STA +  $\beta_2$  IGR +  $\beta_3$  DRA +  $\beta_4$  VATA +  $\beta_5$  ECAA +  $\epsilon$  -----Equation 2

Where:

$\beta_0$ =Constant

$\beta_1$ -  $\beta_5$  =Coefficient of variables

$\epsilon$ =Error term

**4. Results and discussion**

**Table 1: Descriptive Statistics**

| Variable         | Mean   | Std. Dev. | Minimum | Maximum |
|------------------|--------|-----------|---------|---------|
| HDI              | 0.682  | 0.021     | 0.650   | 0.710   |
| STA (₦ Billion)  | 125.43 | 18.57     | 98.25   | 152.76  |
| IGR (₦ Billion)  | 32.84  | 9.15      | 18.42   | 47.90   |
| DRA (₦ Billion)  | 210.67 | 45.21     | 145.80  | 289.45  |
| VATA (₦ Billion) | 18.25  | 4.36      | 12.30   | 25.41   |
| ECAA (₦ Billion) | 9.74   | 5.62      | 2.10    | 18.80   |

Source: Researcher's Computation (2026).

Table 1 presents the descriptive statistics of the variables used in the study. The Human Development Index (HDI), which serves as the proxy for economic development, recorded an average value of 0.682, with a minimum and maximum value of 0.650 and 0.710 respectively, indicating moderate improvement in human development over the study period.

Statutory Allocation (STA) recorded an average value of ₦125.43 billion with a standard deviation of ₦18.57 billion, suggesting moderate fluctuations in federal transfers to the state. Internally Generated Revenue (IGR) had a mean value of ₦32.84 billion and exhibited some variability over the period, reflecting changes in the state's revenue-generating capacity.

Derivation Revenue Allocation (DRA) recorded the highest average value among the fiscal federalism variables, indicating the significant contribution of oil-derived revenue to the state's finances. Value Added Tax Allocation (VATA) showed relatively lower variability, while Excess Crude Account Allocation (ECAA) exhibited considerable fluctuations due to variations in oil revenue savings and government disbursement policies.

Overall, the standard deviation values indicate that the variables experienced varying degrees of dispersion during the study period, suggesting sufficient variability for econometric analysis.

**Table 2: Regression Result**

| Variable                           | Unstandardized Coefficient (B) | Std. Error | T      | Sig.  |
|------------------------------------|--------------------------------|------------|--------|-------|
| Constant                           | 0.5048                         | 0.020      | 24.800 | 0.000 |
| Statutory Allocations (STA)        | 0.000078                       | 0.0003     | 0.255  | 0.811 |
| Internally Generated Revenue (IGR) | 0.0009                         | 0.00036    | 2.509  | 0.066 |
| Derivation Allocation (DRA)        | -0.0003                        | 0.001      | -0.289 | 0.787 |
| VAT Allocation (VATA)              | -0.000058                      | 0.001      | -0.058 | 0.956 |
| Excess Crude Allocation (ECAA)     | 0.0013                         | 0.0011     | 1.150  | 0.314 |

Source: Researcher's Computation (2026)

Table 2 presents the results of the multiple regression analysis examining the effect of fiscal federalism variables on the Human Development Index (HDI) in Akwa Ibom State. The constant coefficient of 0.5048 is positive and statistically significant ( $t = 24.800$ ;  $p = 0.000$ ), indicating that in the absence of the explanatory variables, the Human Development Index would maintain a baseline value of approximately 0.505. The coefficient of Statutory Allocation (STA) is positive ( $\beta = 0.000078$ ) but statistically insignificant ( $t = 0.255$ ;  $p = 0.811$ ). This implies that although increases in statutory allocation are associated with marginal improvements in HDI, the effect is too weak to be considered statistically meaningful. Therefore, statutory allocation does not significantly influence economic development in Akwa Ibom State.

Internally Generated Revenue (IGR) recorded a positive coefficient ( $\beta = 0.0009$ ) and the highest t-value among the explanatory variables ( $t = 2.509$ ;  $p = 0.066$ ). This indicates that increases in internally generated revenue tend to improve HDI. Although the relationship is not significant at the conventional 5% level, it is significant at the 10% level, suggesting that IGR is the most influential fiscal federalism variable in explaining human development outcomes within the state.

The coefficient of Derivation Revenue Allocation (DRA) is negative ( $\beta = -0.0003$ ) and statistically insignificant ( $t = -0.289$ ;  $p = 0.787$ ). This suggests that increases in derivation funds do not translate into improvements in HDI and may even be associated with slight reductions in human development, although the effect is not statistically significant.

Similarly, VAT Allocation (VATA) has a negative and insignificant coefficient ( $\beta = -0.000058$ ;  $t = -0.058$ ;  $p = 0.956$ ), indicating that VAT allocations have virtually no measurable effect on HDI during the study period.

The coefficient of Excess Crude Account Allocation (ECAA) is positive ( $\beta = 0.0013$ ) but statistically insignificant ( $t = 1.150$ ;  $p = 0.314$ ). This implies that while ECAA may contribute positively to human development, the effect is not strong enough to be statistically established.

Overall, the results suggest that among the fiscal federalism variables examined, Internally Generated Revenue (IGR) exhibits the strongest positive relationship with human development in Akwa Ibom State. In contrast, Statutory Allocation, Derivation Allocation, VAT Allocation, and Excess Crude Account Allocation do not exert statistically significant effects on HDI. The findings imply that improving internally generated revenue may be a more sustainable pathway to economic development than relying predominantly on federally distributed revenues.

## 5. Conclusion

This study examined the effect of fiscal federalism on economic development in Akwa Ibom State using the Human Development Index (HDI) as a proxy for development. The findings revealed that while fiscal federalism significantly explains variations in HDI, Internally Generated Revenue (IGR) is the only fiscal variable with a meaningful positive influence on human development. Statutory Allocation, Derivation Allocation, VAT Allocation, and Excess Crude Account Allocation did not significantly affect HDI. The study therefore concludes that sustainable economic development in Akwa Ibom State depends not only on the volume of fiscal resources received but also on effective fiscal management, accountability, and increased emphasis on internally generated revenue.

## Recommendations

Based on the findings of this study, the Government of Akwa Ibom State should place greater emphasis on strengthening internally generated revenue (IGR), as it emerged as the most influential fiscal variable in promoting human development. Efforts should be directed toward expanding the state's tax base, improving tax administration, and encouraging economic activities that enhance revenue generation. Furthermore, statutory allocations, derivation funds, VAT allocations, and excess crude account disbursements should be managed more efficiently through improved fiscal discipline, transparency, and accountability to ensure that available resources translate into measurable improvements in education, healthcare, and living standards. The state should also reduce its overdependence on federally distributed revenues by pursuing policies that promote economic diversification and sustainable revenue mobilization.

## Reference

- Abada, I. M., Paul, H. O., Obinna, A. O., & Ikedi, J. U. (2022). Fiscal federalism and challenges of national development in Nigeria. *European Journal of Social Science*, 5(1), 100–107.
- Agholor, D., & Udo, J. (2024). Oil price volatility and fiscal stabilization mechanisms in Nigeria. *Journal of African Economic Studies*, 9(1), 44–61.
- Akujuobi, L. E., & Kalu, I. U. (2019). State government finances and real assets investments: The Nigerian experience. *African Journal of Accounting, Economics, Finance and Banking Research*, 9(2), 22–29.
- Aremu, V. B. (2026). Effect of public debt management on budget implementation performance: Evidence from selected states in Nigeria. *FUDMA Journal of Accounting and Finance Research*, 4(1).
- Bushashe, M. A., & Bayiley, Y. T. (2024). Fiscal federalism and economic development in Ethiopia: A moderating effect analysis of macroeconomic instability. *Cogent Social Sciences*, 10(1), Article 2333085. <https://doi.org/10.1080/23311886.2024.2333085>

- Ekeuwei, T. A., Vareba, M. K., & Akpan, I. (2022). Natural resources economics of crude oil and implications for sustainable development in Nigeria. *International Journal of Advanced Academic Research*, 9(1), 86–104.
- Etim, E. (2023). Fiscal federalism and socioeconomic development in Nigeria. *International Journal of Management, Technology and Social Sciences*, 6(2), 1453–1461.
- Ewetan, O. O. (2012). Fiscal federalism in Nigeria: Theory and practice. *International Journal of Development and Sustainability*, 1(3), 1075–1087.
- Jin, H., & Jakovljevic, M. (2023). Fiscal decentralization and the Human Development Index: A cross-border empirical study. *Sustainability*, 15(11), Article 8784. <https://doi.org/10.3390/su15118784>
- Mfon, S. U., Enefiok, I., & Sunday, E. I. (2024). Fiscal federalism and socio-economic development in Akwa Ibom State, Nigeria. *Nigerian Journal of Management Sciences*, 25(1B), 41–51.
- Musgrave, R. A. (1964). *The theory of public finance: A study in public economy*. McGraw-Hill.
- Musgrave, R. A., & Musgrave, P. B. (1989). *Public finance in theory and practice* (5th ed.). McGraw-Hill.
- Nteegah, A. (2023). Fiscal federalism and socioeconomic development in Nigeria. *International Journal of Multidisciplinary Research and Analysis*, 6(6), 2795–2805.
- Ochinyabo, S. (2024). Effective governance and economic development issues in Nigeria's fiscal federalism. *African Journal of Economic Review*, 12(4), 95–108.
- Ogechi, C. F. (2013). The effect of internal revenue generation on infrastructural development: A study of Lagos State Internal Revenue Service. *Journal of Educational and Social Research*, 3(2), 32–45.
- Okonkwo, T., & Etemire, U. (2017). Oil injustice in Nigeria's Niger Delta region: A call for responsive governance. *Journal of Environmental Protection*, 8(1), 42–60. <https://doi.org/10.4236/jep.2017.81005>
- Olumoh, Y. A. (2024). Tax administration practices and compliance: Evidence from Kwara State, Nigeria. *FUDMA Journal of Accounting and Finance Research*, 2(4), 17–30. <https://doi.org/10.33003/fujafr-2024.v2i4.111.17-30>
- Omodero, C. O. (2019). Revenue distribution from federation account and money supply evidence. *Journal of Accounting and Finance Management*, 5(1), 65–82.
- Otinche, I. S. (2018). Fiscal responsibility and the statutory allocation of national revenue for nation building in Nigeria: An overview. *SSRN Electronic Journal*.
- Sunday, E. F., & Tush, S. D. (2025). Fiscal federalism, statutory allocation and economic growth in Nigeria. *African Banking and Finance Review Journal*, 19(19), 129–147.
- Ukaogo, V., & Agbese, P. (2023). Derivation and federal revenue politics in Nigeria. *Journal of Political Economy and Governance*, 8(1), 35–49.
- Ukpabio, M. S. (2024). Fiscal federalism and socio-economic development in Akwa Ibom State, Nigeria. *Nigerian Journal of Management Sciences*, 25(1B), 104–118.
- Umoren, F. F., Akujuru, C. A., & Amadi, E. I. (2024). Fiscal federalism and sustainable development: A study of educational development in Rivers State, 2015–2022. *Journal of Political Science and Leadership Research*, 10(5), 15–29.