INVESTMENT-DRIVEN INDUSTRIAL LOCALISATION IN CALABAR, FREE TRADE ZONE AND ENVIRONS, SOUTH-EASTERN/SOUTH-SOUTH, NIGERIA: EVIDENCE ON RECENT SUB-NATIONAL REGIONAL ECONOMIC DIVERSIFICATION

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Abstract: The type of foreign direct investment (FDI) mostly received by Nigeria in the past decades has formed one of the central points of the discussion of the nature of investment in development in this country acknowledged as Africa’s second largest economy. The way FDI receipt varies by size and type by sub-national regions (especially the 36 states, Federal Capital Territory in Abuja and the 774 Local Government Areas) forming Nigeria’s federation has so been poorly addressed. However, scholars recently reported on the receipt of FDI in Cross River State following the state government’s policy that is being praised by Nigeria’s federal government agencies and international governmental organizations –including United Nations Systems in Nigeria, among others. The praises recognize Cross River State Government’s practice of good governance and cost-effective resource management as it confronts challenges including declining funds hitherto allocated from the pooled federation account. The objective of this article is to is to contribute towards understanding recent foreign direct investment in Cross River State. This article follows on theoretical perspectives and background recently reported by presenting findings of an empirical case study of recent and ongoing increasing investments in the Calabar Free Trade Zone (CFTZ) city of Cross River State (Nigeria). We apply methods of descriptive case study to inform on the increasing commitment of foreign investments towards manufacturing engagement in Calabar urban region/environs. We present Calabar region’s previous/recent development challenges and provide some details of the recent increasing foreign investments in the Calabar FTZ city, before analyzing and synthesizing the recent increasing foreign investments in the Calabar FTZ city. It is demonstrated that the recent economic dynamics would engender a set of socio-economic, spatial and ecological/environmental responses and explain their implications to Calabar’s overall and manifold governance dimensions and status. We recommend that further study could focus on showing how foreign investment in manufacturing and recent dynamics in the global economy (e.g. financial-economic crises) and sub-national investment promotion have combined to make possible the recent increases in investment manufacturing in the Calabar region..

Key words: Foreign investments, manufacturing, Calabar FTZ (city), Cross River State, Nigeria, employment, low per capita income

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Introduction

Nigeria’s The increasing commitment of investors towards dedicating funds for engagement in industrial manufacturing, among other related economic activities in the Calabar Free Trade Zone (CFTZ) is has recently attracted the attention of scholars concerned with issues in the nexus of sub-national regional development in Cross River State and elsewhere in Nigeria. Following on (and subscribing to) the core-periphery theoretical perspectives that has been elaborated for clarifying recent thinking about the subject-matter (see, Ingwe, Ada and Angiating, 2014), the purpose of this article is to report findings of an empirical case study of the characteristics of investment flowing into the free trade port city region (Calabar) since the Cross River State Government campaign on this programme began in 2009.

Problematic inadequacy of knowledge about increasing investment in Cross River State

Cross River State Government has emerged as one of the first or few of Nigeria’s sub-national regions (36 states –and Federal Capital Territory, Abuja) that were captured, since independence in 1960 by cultural dependence on allocations from the pooled federation account (Nigeria’s brand of petrocapitalism) demonstrating potentials of breaking free of this syndrome by initiating innovative regional development planning and management. However, apart from the vague information that investment in the sub-national region has been increasing, specific information regarding the investment is poorly known. This poor understanding of the investment is true regarding its aspects including its nature, magnitude of investment by industrial subsector, and investor, level of development of projects, significance of the investment to the Cross River State Government and the host region, and related aspects.

Objective and organization

The objective of this article is to contribute towards understanding of recent size 2 and characteristics of investment that has been dedicated to various industrial development activities in Cross River State. In the rest of this article, we provide material necessary for achieving other specific objectives of the study as follows. In addition to the earlier provided contextual background to the Cross River State, which is our study area, we briefly introduce the region, here, we comment on the need for regional economic transition from agrarian –under petro-capitalistic tradition- to tourism, before the advent of industrial development. Thereafter, we show how the method of descriptive case study is suitable for accomplishing the objectives of the study. We follow on by
presenting findings of the study: these comprise information on basic particulars (identity, country of origin, etc) of particular investors in the region, industrial sub-sector of interest and primary undertaking of each investor, as specified as its area of concentration. We present other information relating to the significance of the industrial undertaking to host (local Calabar region) e.g. youth employment, improvement of the tax generation potential of the Cross River State Government, and, comments highlighting the degree of development of the particular industrial project i.e. after the investment was dedicated, of each investor. Finally, we conclude the paper.

Cross River State

Covering an area of 21,787 km² (National Bureau of Statistics, NBS, 2006), the state is one of the 37 sub-national regions (i.e. including the Federal Capital Territory, (Abuja) created after independence to facilitate effective administrative management of Nigeria 3.

Figure 1: Nigeria’s 36 states and Federal Capital Territory projected from Africa
Like most of Nigeria, the population of Cross River State has been growing rapidly over the decades: rising rapidly to 2.9 million in 2006 from 1.9 million in 1991 (Nigeria 2007, National Population Commission, 1991). Until 2009, Cross River State, which remains one of nine states forming the petroleum oil-rich Niger Delta region, was recognized by Nigeria’s federal government as one of the oil producing states. Since a full discussion of issues related to this matter have been discussed elsewhere by this author (Ingwe 2014a?), we turn towards examining other cogent headings.

*The State’s economic transition from agrarian-tourism to industrial manufacturing*

The evolution of this sub-national regional economy from agrarian to tourism was recently documented. Contributors attribute the latter to sub-national regional economic development policy shifts of the Duke administration of the state after its inauguration in the Fourth Republic (29 May 1999 to 29 May 2007). The policy shift became necessary because of the non-sustainable manner in which the sub-national region, like its 35 other counterparts, Federal Capital Territory and the federal government –hosted by the latter (in Abuja) over-rely on funds allocated from the pooled federation account. About 90 per cent of the federally pooled funds have been derived from export/sales of petroleum oil – since proven commercial deposits of the fossil fuels were discovered in Nigeria’s Niger Delta in 1956. More recently, export of natural gas, which occurs in association with the petroleum-oil, started generating additional earnings to strengthen the federation account (Ingwe, 2013). The financial and economic performance of the state was described as critical. This arose from the observation that, like most of its counterparts (35 states and the FCT, Abuja), the proportion of Cross River State’s funds (including its internally generated revenue and funds received from the federally pooled revenue that has been expended on payment of public sector personnel wages in the late 2000s was as high as 39 per cent. This leaves the sub-national region with little funds to be applied for other capital and productive activities (Ingwe, 2013a; Ingwe, 2013b).

Another dimension of the poor economic viability of the state is the high proportion of the state’s revenue that has been received from the Federation Account Allocation Committee (FAAC). This increased steadily between the late 1990s and the mid-2000s as follows: 83.15 (in 1999); 87.90 (2000); 67.90 (2001); 89.64 (2002); 92.44 (2003); 91.28 (2004) and 91.48 (2005) (Cross River State Government, 2009: 16). With such high proportion of the State’s revenue coming from the FAAC, the need to employ tourism sector development as a new strategy of increasing its internally generated revenue was urgent. Therefore, the Duke administration of the state undertook to develop tourism as
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a means of diversifying the state’s revenue generation sources. The foregoing forms part of the features of the Cross River State’s economic management system that are described as petro-capitalist. The addition of policies aimed towards developing the state’s industrial manufacturing sector build upon the existing agrarian and tourism sectors. These policies aim towards diversifying and expanding the economy.

Methods and data

Descriptive case study

The methods of description, case study and comparison were employed in this study. These methods were useful for clarifying various aspects of sub-national regional development scenarios in Calabar urban region, Cross River States and Nigeria as well as the embedded socio-economic and recent manufacturing investment development characteristics.

Figure 2: Nigeria showing study area: Cross River State – one of Nigeria’s 36 states where the southern coastal Calabar city is capital, is shaded

As documented in the literature, the method of comparison (Scott and Marshall, 2005) enabled us to highlight differences in socio-economic and recent manufacturing investment development characteristics scenarios of Nigeria using historical and current indicators. Several methodologists have demonstrated/reported the appropriateness of description as a veritable method for achieving the objectives of studies that have previously received scant attention by academic-researchers such as this (e.g. Ogunniyi, 1992; Isangedighi, Joshua, Asim, and Ekuri, 2004). Our study objective (of highlighting inter-/intra-
regional inequity involving comparison of regional development scenarios in Cross River States, and elsewhere in Nigeria thereby elucidating problems of intra-regional inequality) has, by and large, been ignored by researchers. Instead of undertaking sophisticated data analysis as fashion and fad, we rapidly compared previous and recent dynamics in manufacturing distribution in Nigeria.

*Data, data sources and analysis technique*

Rather than undertake an exhaustive or comprehensive cataloguing/documentation, data and information on relevant and major attributes of some manufacturing investment were extracted and used from secondary sources namely the popular literature. In conformity with the convention in descriptive method, the data analysis technique employed was qualitative. While this technique is effective at this point, it is recommended and praised as effective for generating results that provide clues as well as bases – including elucidation of hypothetical propositions- for further studies for which more sophisticated quantitative analyses could be applied.

**Findings: Evolution, geography and structure of incoming investment in manufacturing and other economic activities in the Calabar region: Where from? What for? How much?**

Recent reports indicate that investments in the Calabar FTZ are coming in from various parts of the world therefore qualifying the increasing investment in Calabar as arising from the West, East, and centre/local (Nigeria). The West is represented by the USA, East by China while local is Nigeria. From local investors in Nigeria has come six million metric tonnes cement manufacturing plant being opened by the Dangote Group. This local investor in the Calabar region, the Dangote Group of companies, is owned by Africa’s and Nigeria’s richest man as voted by Forbes (a US-based media firm) for the past two or so consecutive years (Ventures Africa, 2013c).

From the Western investors to Calabar and environs are a pack led by General Electric (GE)’s manufacturing and services. GE shall within the next five years, be spending one billion US Dollars (US$1 billion) - equivalent to about NG=N=158 billion, Nigeria’s currency, Naira. This investment represents nearly equal to the size of the State’s annual budget. The investment will be dedicated to multi-model manufacturing and industrial services at the Calabar Free Trade Zone (CFTZ). FDI from the East is reportedly in form of automobile truck manufacturing plant by Chang Chun City (China)’s firm.
Table 1: Investment history and geography of investors in Calabar region and environs

<table>
<thead>
<tr>
<th>Name of firm, country of origin, relationship to other firms, and related particulars</th>
<th>Size (i.e. investment portfolio) (NG=N=) and US$</th>
<th>Industrial sub-sector/type</th>
<th>Significance of project</th>
<th>Timelines: Ground-breaking, Commencement, etc., progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Electric (GE), USA – a Greenfield investment</td>
<td>One Billion Dollar investment in the state (NG=N=160.45 billion in the next five years)</td>
<td>Manufacturing, of gas turbine, heavy duty equipment; 2013-2018 (investing $1billion in service and assembly plant, $250million voted for project commencement)</td>
<td>GE committing towards improving Nigeria’s public electric power (generation and) supply. Nigeria’s content policy &amp; GE’s technology and work ethic, &amp; global investment policy ensures GE hires 250 staff initially, total staff projection on full operation is 2,300; GE’s CSR will include training students of CRUTECH &amp; CRS College of Education in oil and gas industry operations</td>
<td>MoU between FG Nigeria &amp; GE signed; Nigeria’s Minister of trade confirmed this Ground breaking ceremony, 18 June, 2013</td>
</tr>
<tr>
<td>Wilmar International, Singapore,</td>
<td>US$ 1.5 Bn in 2012 (=N=64.180 billion)</td>
<td>Palm produce plantations, cultivating &gt; 50,000 hectares of commercial palm oil plantation, building a mill for refining the produce in Akamkpa &amp; Biase Local Government Areas, CR State ✪</td>
<td>20,000 jobs over 5 years</td>
<td>Started 2012</td>
</tr>
<tr>
<td>Essar Infrastructure Africa Ltd</td>
<td>N96.27 billion</td>
<td>660 MW Power plants in Odukpani Local Government Area, environs of Calabar, Cross River State ✪</td>
<td>NA: Has job creation prospects; details not yet projected</td>
<td>Presently under construction</td>
</tr>
<tr>
<td>Project Master Nigeria Ltd.</td>
<td>=N=9 billion</td>
<td>Manufacturing / steel fabrication in Calabar Municipality and presently under construction</td>
<td>NA: Has job creation prospects; details not yet projected</td>
<td>Presently under construction</td>
</tr>
<tr>
<td>Artee Group /spar to complement Tinapa Business Resort</td>
<td>NG=N=6 billion</td>
<td>Mega shopping mall in Calabar-South Local Government Area of the state</td>
<td>NA: Has job creation prospects; details not yet projected</td>
<td>Design work to be completed in August, 2013</td>
</tr>
<tr>
<td>Brentex Petroleum Services Limited</td>
<td>=N=28 billion (US$300 million)</td>
<td>Establishing plants for integrated pipe mill manufacturing ▲</td>
<td>NA: Has job creation prospects; details not yet projected</td>
<td>Construction work will also commence in July, 2013</td>
</tr>
<tr>
<td>Company</td>
<td>Currency</td>
<td>Investment Size</td>
<td>Industry</td>
<td>Job Prospects</td>
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<tr>
<td>Lionsteel West Africa</td>
<td>NG=N=24.0 billion or $150 million</td>
<td>Steel fabrication</td>
<td>Expected to create over 2000 jobs in the state economy</td>
<td></td>
</tr>
<tr>
<td>Premier Feeds Nig Ltd (a subsidiary of Flour Mills Integrated Feeds), Calabar</td>
<td>NG=N=3.2 billion (or $20 million)</td>
<td>Animal feeds production in Calabar municipality</td>
<td>To create 500 jobs for indigenes of the state</td>
<td></td>
</tr>
<tr>
<td>Hazcon /Chevron</td>
<td>=N=3.2 billion</td>
<td>Fabrication has applied for 100 hectares of fabrication yard and the department has issued an allocation letter</td>
<td>NA: Has job creation prospects; details not yet projected</td>
<td></td>
</tr>
<tr>
<td>OCIC Ltd., and Unicem expansion project is expected to cost =N=48 Billion</td>
<td>=N=48 billion</td>
<td>Cement production</td>
<td>Expected to create over 2000 jobs</td>
<td></td>
</tr>
<tr>
<td>Oriental Energy Resources Limited</td>
<td>Setting up plants valued at US$300 million</td>
<td>Establishing pipes plants in the state</td>
<td>Would cumulatively yield 50 million Dollars in IGR to the state economy</td>
<td></td>
</tr>
<tr>
<td>Dangote Group</td>
<td>Setting up plants valued at US$800 million</td>
<td>Cement manufacturing plant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chang Chun City Chamber of Commerce, China</td>
<td>NA</td>
<td>Expressed interest in establishing a truck manufacturing plant at the Calabar Free Trade Zone</td>
<td>NA: Has job creation prospects; details not yet projected</td>
<td></td>
</tr>
<tr>
<td>Other investors/investments e.g. Trade delegation from Lianonig city’s chamber of commerce, China</td>
<td>Many other investors have reportedly visited / been visiting the state for various business transactions</td>
<td>Expressed interest in building materials and accessories manufacture, solid minerals exploration, automobile, tourism and agriculture</td>
<td>Yet to be specified</td>
<td></td>
</tr>
</tbody>
</table>

Explanation: NG=N= describes Nigeria’s currency, Naira; ♣ = Plant located outside, considerable distance (over 100 km) away from Calabar urban region and environs; ♠ = Plant located in the environs of Calabar urban region, within distance of 100 km; ▲ = Plant location yet to be specified in published sources.

Resulting from a recent collaboration between the Cross River State government and the Calabar Free Trade Zone (CFTZ), Nigeria zone to attract investments into the state and the CFT Zone, two Chinese trade delegations led by: (a) Deputy Mayor of Changchun City, China, Gui Guangli expressed his organisations’ interest in establishing a truck manufacturing plant at the Calabar Free Trade Zone and (b) Lianonig city’s chamber of commerce’s Managing Director, Wei Henghan, expressed interest in building materials and accessories manufacturing, agriculture, solid minerals exploration, and tourism. Moreover, the latter Chinese trade delegation were encouraged by another Chinese businessman and Managing Director of Mark-Sino international FZE, who for the past 13 years -has been operating in the Calabar region’s FTZ- to consider the area as one that conducive for doing business due to its peaceful environment (MOFI=N=EWS, 2013: 66).

The decision to establish the truck manufacturing plant arises from the Chinese delegation’s satisfaction with business opportunities in the Calabar region and environs and described same as “great” after a two-day tour of the region. Chang Chun City, with a population of over seven million wishes to invest in Nigeria through its chambers of commerce Africa, 2013b). As summarized by Cross River State Governor, Liyel Imoke, in his speech to the African CEO’s 2013 recently, many other investors in the sub-national region have attained varying degrees of commitment and plant development (see table (1).

**Increasing manufacturing investment promising better future for Calabar and environs**

Are the incoming investments to the Calabar region and environs of the type earlier indicted in The academic literature as characteristic of Nigeria’s notorious history of receiving FDI that focus on non-manufacturing economic activities and that tend to be of low outcomes or less beneficial to the country, like other developing countries, (te Velde, 2006: 2). As table (1), shows clearly, most of the investments are dedicated to manufacturing: thereby distinguishing themselves from those previous investments so indicted as having gone to the rest of Nigeria. Those coming into Calabar are the valuables ones because of their being dedicated to manufacturing. Therefore, recent knowledge documented in the literature concerning the current preference of manufacturing-
centred FDI over the market-seeking alternatives, the increasing concentration of the former in Calabar urban region and environs indicates that public policy on investment promotion and FDI attraction by the Cross River State Government is currently on the right track. While the market-seeking FDIs are still finding their way into the sub-national region, it is argued here that the technology and capital content of the manufacturing-centred FDI promises to add value—in terms of entrepreneurship development—to the populations of Nigeria (i.e. indigenous) generally and Cross River State, in particular.

Multiple-dimensional effects of increasing investment: Jobs, industrial catalysation, socio-spatial upgrading, environmental deterioration expected to follow

The description of Cross River State as an “economically backward region” since the 1980s referred to the poor or low per capita income of the population of the area. One of the parts of the State namely Ogoja –located at the northern pole compared to Calabar in the southern pole- had been proposed, due to its low per capita income, as deserving transformation through the citing of industrial development programmes in the late 1960s (Asiodu, 1971). Ogoja is one of less than 20 of Nigeria’s old provinces whose counterparts have all gained federal government of Nigeria’s political redress through the creation of states whose capital cities qualified to receive statutory allocation of oil earnings. While all the old provinces were all upgraded to states in the series of state creation exercises undertaken by dictators, Ogoja was neither upgraded through a state created for it nor chosen as one of Nigeria’s many sites of industrial development programmes.

One of the first gains is being enjoyed already by the Cross River State Government, whose functionaries have recently received encomiums from Nigeria’s federal Government and international governmental organizations (e.g. the United Nations Systems i.e. agencies of the UN operating in the Country). While the former come specifically through Nigeria’s federal information ministry and commends the state government for transforming itself into a sub-region industrial hub –i.e. for West African; the latter has been viewing the state government as one leading in the application of good governance (what some scholars and activist describe as “(t)he coming democracy” of all Nigeria’s 36 states within the past few years (Daily Independent, 2013, Florini, 2005). Nigeria’s federal government frequently hails the achievements of Cross River State in various media, forums and publics, as a way of promoting Cross River State’s accomplishment in attracting FDI from multinational Corporations (MNCs) and blue-chip firms to the (Cross River State). The State is hailed for
doing so rapidly, by causing FDI of over Three Billion Dollars to flow in within the last three years during when the state experienced economic sets-back. Cross River State, is also highly rated as one of the 37 sub-national regions. Put differently, the foregoing represents a socio-spatial and political distinction for Cross River State that its achievement in terms of effective sub-national regional economic development planning, management and undertaking of various dimensions of readiness or preparations is being acknowledged. It is being honoured at various regional levels: sub-nationally (South-South), nationally (Nigeria), and, sub-regionally (West-Africa).

Functionaries of the Cross River State Government responsible for investment promotion, example, Gerald Adah, project that “the spin-off effects of these investments” might be over 50,000 direct and indirect jobs that will be created for people of the state, creation of over 10,000 Small Scale Enterprises as well as an increase in internally generated revenue (IGR) to the State government (Cross River Watch, 2013). Table (1) elaborates: projected jobs expected to be created from the various investments in the sub-national region will arise from manufacturing, the various timelines of take-off of plants, sub-sectoral details of plants, and locations of plants. While employment opportunities that will emerge from the investments is outstanding as a key social gain, other benefits exists. Perhaps, the most outstanding gain of the investment is the GE’s commitment to contribute towards resolving Nigeria’s woeful power supply failure whereby a meager 4,000 mega-watts of electricity is currently generated and supplied by the public grid for a country, whose population is projected at nearly 170,000. Additionally, as part of GE’s Corporate Social Responsibility (CSR) Programmes, the US giant promises to collaborate with local stakeholders, especially tertiary educational institutions (TEIs) namely: the Cross River State University of Technology (CRUTEC), with three campuses spread across the state and State College of Education (CRS-COE), located in Akamkpa, southern senatorial district, to train students in special skills to meet the requirement in the oil and gas industry.

Moreover, there shall result from the investments direct industrialization benefits in form of catalysation of small and medium enterprises creation by the investment is among the high-end benefits of manufacturing-type FDI – compared to others. The social-spatial gains of increasing investment in manufacturing will pertain to upgrading of the economic profile/status of the region. The latter’s importance could be appreciated in the recent derogatory remarks about Calabar people in the oil-rich sub-national region (Niger Delta), where the unjust delisting of Cross River State led to the people of the latter being scorned as having by that punitive action related to Nigeria’s loss of the
Bakassi peninsula to the Republic of Cameroun, as the end of the socio-economic path to success. Previously, Calabar people had been viewed as those whose highest achievement ends with becoming bureaucrats in government because its territory was without industrial manufacturing establishments (Ingwe, 2013c). However, it deserves mention that increasing manufacturing will inevitably be accompanied by deletion of environmental resource serenity and deterioration. This provides scope for examining the extent to which economic planning is being accompanied by incorporation of ecological principles, methods and approaches.

Figure 3: Cross River State showing Calabar FTZ in the Municipality near Calabar South LGAs at southern part.
Conclusion

The promise catalyzing endogenous economic growth through the participation of indigenous Nigerian population in manufacturing from recent and increasing investment in manufacturing in Calabar and environs has been assessed in this paper and found to be positive i.e. likely to happen. This conclusion was reached by review of the literature which indicates that FDI promotion policies in developing countries has within the past two decades become discriminatory with regards to the type of FDI (preferring manufacturing-biased FDI over and above the market-seeking variety) that expresses willingness to enter a particular developing country. There is need for deeper understanding of the nature of investment promotion in Nigeria generally and in Cross River State in particular. One path towards achieving this goal is to undertake further study focusing on understanding the structure of FDIs entering the Calabar region and elsewhere in Cross River State is essential for elucidating on the strength and quality of public policy of the State Government in the Fourth Republic (1999 to the present, 2013 and beyond). Moreover, the track-record of the specific characteristics of investment promotion policy making by the Cross River State Government in the Fourth Republic deserves further interrogation.

In conclusion, we assert that Cross River State’s ongoing accomplishments/successes are attributable to efforts initiated and managed internally within the sub-national region in collaboration with the global private sector with minimal assistance from Nigeria’s federal government. Had Cross River State relied on the latter, whose ministries, agencies and departments had by discriminatory and unjust actions such as depriving the State of petroleum oil wells located in its offshore territories thereby provoking the inward-looking strategy that is bearing the fruits being reported here, it would certainly have been sorely disappointed. While the foregoing disposition of Nigeria’s federal government towards Cross River State has been the subject of development-speak, especially prior to, during and after Nigeria’s Supreme Court Ruling on the Akwa-Ibom versus Cross River States contest for petroleum oil wells/fields within the past few years, apart from the legendary, earlier mentioned, exclusion of the “old Ogoja province”; these are yet to attract the attention of academic research. Future studies should address these beyond the political economy approach of clarifying aspects of this matter (Ingwe, 2013c). Further research is required to, among other issues, clarify implications of the ongoing process of localization of industries in Calabar region for sub-national regional development in the rest of the (Cross River) State.
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Notes:
- The value of investment have mostly been stated in US Dollars and also in Nigerian Naira (=N=) equivalent.
- Another category of sub-national regions that also promote administrative management in Nigeria are the 774 local government areas (LGAs). However, LGAs are smaller than the states and FCT and are comparable to districts in many countries.
- States whose economic condition described as “critical” are those that spend between 30 per cent and 39 per cent of their total funds on personnel wages.

References


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