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# INTERGOVERNMENTAL RELATIONS IN NIGERIAN POLITICS: EVALUATING REVENUE ALLOCATION

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**Abstract**
*Nigeria comprises the Federal government, 36 states, Federal Capital Territory, Abuja and 774 local government areas that relate with one another in various ways. The relationship that exists among these various levels of governments is known as inter- governmental relations. One of the major areas of their relationship is the accruals and allocations of revenues to the various levels of governments.Though the 1999 Nigerian constitution as amended specifies how the generated revenues should be allocated to the governments, yet it remains contentious and has several challenges that affect national developments. The paper evaluates the concept of intergovernmental relations in Nigerian politics focussing on revenue allocation and identifies the challenges associated with it in nigeria.. The paper is qualitative research and relied on a secondary source of information with system theory as its theoretical framework of analysis. The paper employs a descriptive method to analyse the subject under discussion. The paper revealed that in Nigeria's inter- governmental relations, revenue allocation has been one of the problems affecting her national development The paper recommends that the 1999 constitution of the federal Republic of Nigeria as amended should be reviewed and* Government should give the National Council of Intergovernmental Relations enough attention that will enable it performs her mandatory functions.

**Key words:** ***Revenue allocation, intergovernmental relations, national development, fiscal federalism, commissions***

## Introduction

The term Inter-governmental relations originated from the United States of America in the 1930s. Since then, countries all over the world started the usage of the concept. However, it gained popularity and necessity because it became obvious that only national governments cannot effectively and efficiently handle the demands of social services to the citizens. According to Erunke and Mbumega (2014) no sole government could deliver radical improvements in service delivery on its own, which means that coordination, cooperation and collaboration are essential prerequisites. Nwankwo and Aja (2018) notes that intergovernmental relations becomes imperative in view of the fact that no level of government could meaningfully actualise its mandates without the cooperations of the other levels of governments. Inter-governmental relations in Nigeria could be traced to the Lyttleton Federal Constitution of 1954 but it started gaining proper attention in the 1970s. It could be proudly said that since the Gowon's regime in Nigeria, the Inter-Governmental Relations in Nigeria has transited from one government to the other. Nigeria's various leaders have discovered that a stable political atmosphere cannot be maintained without well organized inter-governmental relations. It therefore means that no meaningful development can be achieved under an unstable political environment. Political process includes how resources and dividends accrued to a nation are distributed. Presently, the inter-governmental relations in Nigeria are the relationships that exist among the various levels of government in

Nigeria which comprises the Federal Government, the 36 states, the Federal Capital Territory Abuja and the 774 Local Government Areas. Several issues have emanated as a result of these inter-relationships which have been affecting our national development. One aspect of it is referred to as revenue allocation which has dominated Nigeria's political landscape since the 1970s. Revenue allocation among the three tiers of government in Nigeria has been a subject of attraction and generates hot debate of political nature. Many attempts were made by different governments in Nigeria any time they came on board to have a generally acceptable revenue allocation formula for the country but it has not materialised.

This paper interrogates the patterns and the management of the inter-governmental relations in Nigeria focussing on Revenue allocation and the challenges emanating from inter-governmental relations. The paper is qualitative research and relies on a secondary source of information for data collection which involves use of library books, journals, magazines, newspapers, etc. It applied the use of descriptive and content analysis and anchored on system theory as a theoretical framework of analysis. It is hoped that this research effort will not only benefit policy makers, political actors and students of lGR but also contribute to general knowledge.

**Conceptualization of Inter-Governmental Relations**

Inter-governmental relations have been existing but not popular until it gained currency in the 1930s, especially in the Western world. However, up till 1970, scholars in Nigeria have not given much attention to the study of this important subfield. Many scholars have defined intergovernmental relations from various perspectives and not reached a consensus. Erunke and Mbumega (2014) notes that the multiplicity of efforts at conceptualising intergovernmental relations has been largely responsible for the philological entanglement that intergovernmental relations has found itself. According to Wright (1974) inter-governmental relations is a complex network of transactions and interaction among the constituent governments of a political system. The above definition seems to agree that inter-governmental relations can be located in all political systems, be it federalism, con-federalism or unitary. Eleazer (1968) defined inter-governmental relations as the series of financial, legal, political and administrative relationships established among all units of government which possess varying degrees of authority and jurisdictional autonomy. Dare (1980) on his own part, posited that inter-governmental relations are the whole array of activities that intended to iron out the conflict inherent in a federal arrangement. He remarked that federalism and intergovernmental relations go hand in hand. Akindele (1995) seems to agree with the above when he posits that inter-governmental relation is one of the operational paraphernalia of federal political arrangements. He remarked that inter-governmental relations are, strictly speaking, not synonymous with federalism even though one may concede to the fact that any serious study of a modern federal system must focus essentially on inter-governmental relations. However, Dare and Akindele seems to undermine the existence of inter-governmental relations in other political systems such as con-federal and unitary states. Olugbemi (1980) defines inter-governmental relations as a system of transactions or behaviour patterns among managers of a hierarchically structured level of government in a state. From the above definitions one can therefore define inter-governmental relations as simply the various relationships that exist among different levels of government in a political system such as federal, con-federal or unitary system.

**Forms of Inter-Governmental Relations**

The intergovernmental relations are in different forms According to Dalhatu (2014) the pattern of intergovernmental relations can be grouped into two models which are vertical or horizontal models. Tarlton (1967) classified forms or channels of inter-governmental

relations as symmetry and asymmetry. He asserted that relationship is symmetry if there is uniformity in the profile of such relations and it is asymmetry if disparity is inherent in the pattern of relations. Ayoade (1980) identified nine channels of relationships in Nigeria's inter-governmental relations, which are

1. Federal-state
2. Federal-Local
3. Federal-Civil group
4. State-State
5. State-Local
6. State-Civil group
7. Local-Local
8. Local-Civil group
9. Inter civil group

Thirteen channels of inter-governmental relations in the present democratic dispensation in Nigeria could be identified:

1. Federal-State
2. Federal-FCT
3. Federal-Local
4. Federal-Civil group
5. State-State
6. State-Local
7. State-Civil group
8. Local-Civil group
9. Civil group-Civil group
10. State- FCT
11. Local-FCT
12. FCT-Civil group
3. Local-Local

Intergovernmental relations could be characterised in different ways. It could be vertical which is between a devolved or local government and the central government or horizontal which is between governments that operate at the same tier of governments. Onuigbo and Eme (2015) notes that intergovernmental relations both vertical ( between levels of governments) and horizontal (within levels of governments) are important for the development and operation of an efficient and effective public sector. The existence and management of intergovernmental relations affects the overall development of every nation.

**Systems Theory**

The system theory maintains that a given phenomenon is made of an organized whole consisting of inter-related functional parts which function collectively to sustain the existence of the entire system. It therefore means that any malfunctioning of a part or subsystem will affect the existence of the entire system. The system theory is therefore quite relevant here because it not only identifies the diverse inter-governmental structures in the Nigerian political system, but also serves as a most fundamental basis of analyzing how the interplay

of these structures have tended towards stability or instability and the developmental process of the system.

**Revenue Allocation**

A great deal of work had been done on revenue allocation in Nigeria political processes yet it continues to feature in Nigeria's body polity as an issue that has not been attended to in any form. Revenue allocation which has been usually one of the major sources of the federal, state and local government disagreements in Nigeria has been defined severally by different scholars. According to Chukwujekwu (2004) revenue allocation refers to the principles and methods by which money that is earned by the federation is shared between the central government and the constituent government that make up the federation. Dalhatu (2014) notes that revenue allocation or revenue sharing is the system of allocation or sharing of fiscal resources between the different levels of government to allow them carry out the development of their respective areas of jurisdiction through the provision of social services and functions. Revenue allocation simply refers to the distribution of any income or revenue accruing to or derived by the nation among the constituting sub-nationals. Nigeria's IGR which gained prominence only in the 1970s was dominated by revenue issues, an aspect of fiscal federalism, resulting in conflict and competitions. According to Oyeleye et al (1990) revenue allocation refers to the attempt by a central government to reduce the inequalities among its different units, with available to them. Nnaemeke (2014) defined revenue reallocation as a method of sharing the centrally generated revenue among the different tiers of government and how the amount allocated to a particular tier is shared among the components. Adewale (1995) observed that revenue allocation is an aspect of finances which has dominated IGR's scene in Nigeria since 1964 and even before. Mbanefo and Egwaikhide (1998) remarked that the issue of revenue allocation has been a recurring theme in Nigeria's fiscal federalism. According to them, despite the profound and lengthy discussions that have taken place on the subject for over four decades now, consensus reached concerning the formula to adopt. Nnaemeka (2014) notes that the question of an acceptable formula for revenue sharing among the component tiers of the Nigerian nation is one of the most protracted and controversial debates in the political and macroeconomic management of the economy. Chukwujekwu (2004) and Obikeze (2004) stated that the principles of revenue allocation used in Nigerian fiscal federalism since colonial days included among others, Derivation, Need, National Interest, Even Development, Population, Equality of Units and Minimum Standards.

Right from the time of the colonial masters the issue of revenue allocation has been designated as important to the survival of Nigeria as a nation and subsequently her development. This informed the various commissions that had been set up to fashion out an enduring and acceptable method of allocating revenues to the constituting units of the federation. In 1946, Phillipson commission was set up to determine the method of allocating the revenues accruing to the federal government among the regions. According to Adebayo (1988) although the constitution was not strictly federal, the creation of the regional level of government immediately raised the question of allocating revenue among the central government, the new regional centres and the old native administrations. Hicks Philipson commission of (1951), Chick commission of 1953, Raisman and Tress commission of 1957, Binn commission of 1964, Dina commission of 1969 Aboyade Technical commission of 1977, Pius Okigbo commission of 1981 among others were set up at various turbulent times to come out with recommendations that will show fairness in allocating resources. These various commission's works have not yielded acceptable results. This is arguable from the view point that Nigeria's IGR today is still engulfed by the smoke of agitation arising from unfair and inequitable distribution of revenue in Nigeria federation. This is in line with

Olatayo (1998) argument that from Nigeria's independence in 1960 to 1981, Nigeria's revenue allocation system was neither efficient nor equitable; rather it manifested a wide spectrum of vulnerability.

In the words of Chukwujekwu (2004), the fiscal federalism principles are observed more in violation than in implementation in Nigeria federal fiscal practice. According to him, what we operate Nigeria seems to be a hierarchy of oppression or a centre-periphery of exploitation, where the central government retains a lion share of revenue which is often wasted on ill prioritized, selfish projects e.g. National stadium Abuja which gulped fifty billion Naira while seventy percent of Nigerians live below one dollar a day (IMF Report 2003). The major problem of revenue allocation and fiscal federalism in Nigeria is not necessarily that of the equitability of the formula used, but the management of the resources so generated and the poor generation of resources at all levels of governance.

Federal government is the principal revenue controller in the country. This means that the federal government has control of the resources that goes to other levels of government as stipulated in the 1999 constitution as amended. According to Soremekun and Obi (1993) the federal government as the very vortex of power thus became the ultimate prize in politics and all attention shifted to the contest for access to power and the capacity to allocate revenue at the centre.Decree N0 49 of 1989, later amended by Decree 98 of 1993 and presently RMAFC Act CAP R7 LFN 2004 under Section 153(1) of the 1999 Constitution of the federal Republic of Nigeria. The Bill for an Act to repeal and Reenact the Revenue Mobilisation Allocation and Fiscal Commission Act 2023 has passed the second reading in the National Assembly. The new law seeks to strengthen the Commission to carry out its duties of monitoring and disbursement of revenue inflows more effectively. Section 162 of the 1999 constitution empowers the National RevenueMobilisation and Fiscal Commission (RMAFC), an agency of the federal government; to determine the appropriate revenue sharing formula among the different levels of government in the country. In consonance with this constitutional provision, President Obasanjo, set up the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) headed by Engr. Hamman A. Tukur with members drawn from all the 36 states of the federation. The commission on August 16th 2001 presented a new revenue proposal to the federal government in the following manner:

i. Federal Government-41.3 percent
ii. The states- 31 percent
iii. The local government-16 percent
iv. Special fund-11.7 percent
v. Federal capital development fund-1.2 percent
vi. Ecological fund-1 percent
vii. National reserved funds-1 percent
viii. Agriculture and solid mineral fund-1 percent
ix. Science and technology-1.5 percent
x. Basic education and skill acquisition (BESA)-7 percent

The report met with strong criticism across the country, especially from the South-South geopolitical zone where the oil is situated. The increase in the spate of struggle for resource control began earlier on with the Movement for the Survival of the Ogoni People (MOSOP). However, the federal government interfered and undermined the recommendation formula of the commission. Agidi (2008) noted that the incessant interference by the executive arm of

the central government has continued to aggravate the problems of revenue allocation in Nigeria's IGR. The RMAFC had rejected on several occasions the interference of the Presidency and federal ministry of Finance on the formula for revenue sharing, rather the RMAFC had insisted on the proper interpretation of the constitution. Olutayo (1998) remarked that the federal government has been so powerful and capable of holding states or local governments to ransom as a result of acts of the Revenue Allocation Commission. For example, in January 2004, RMAFC wrote a letter to the federal Ministry of Finance, disagreeing with the Ministry on non-compliance with the provisions of section 162 of 1990 constitution as amended. The President through his executive powers as provided for in the constitution has consistently declined and interfered in the duties of the RMAFC. According to Adeyemo (2004), the President responded to the letter written by RMAFC by using constitutional powers to undermine it and therefore continue with the non compliance attitude. Changes and recommendations in the vertical allocation formula: 1999-2004

| | *1 Revenue allocation of Order 2002 Beginning May1999 | *2 Revenue Allocation Order 2002 | *3 Ministry of Finance Allocation Formula January 2004 |
|---|---|---|---|
| 1. Federal Government | **(i) 56% | **(2) 54.68% | *8(3)52.68% |
| *Federal Government* | 48.5% | 48.5% | |
| *General Ecology* | 2.0% | - | |
| *Fed Cap. Territory* | 1.0% | 1.0% | |
| *Stabilization* | 1.5% | 7.25% | |
| *Account Dev. of* | 3.0% | 3.05% | |
| *Natural Resource* | | | |
| *Derivation (Ecology)* | | 1.46% | |
| 2. State Governments | (ii)24.0% | (ii)24.72% | (i)24.72% |
| 3. Local Governments | (iii)20.0% | (iii)20.60% | (iii)20.60% |
| Total | 100% | 100% | 100% |

Source: *National Revenue Mobilization and Fiscal Commission (NRMAFC), Abuja*

**Note:**

1. Consequent upon the decision of the court in the "Resource Control Suit' the President invoked the provision of Section 315 to bring the provision of Cap.16 into conformity with the provisions of the constitution.

The Federal Government allocated 48.5% for itself and distributed the balance of 7.5% on General Ecology and FCT.

2. Proposal Re-Modification Order by the President which the NRMAFC disagreed with on the ground that the earlier modification Order was the Act of the National Assembly by virtue of section 315 and therefore any amendment to it must follow due legislative process.

The Federal Government allocated 48.5% to itself. The 2% for General Ecological problems is to be shared in all three tiers of government on the basis of the existing Formula.

3. Modification on the sharing formula through a letter of 15th January, 2004 from the Honourable Minister of Finance, authorising 2% Grant to the state which the NRMAFC disagreed with because of its non compliance with the provision of section 164(1) of the 1999 Constitution.

The problem of resource control which emanated from the issue of revenue allocation is still yawning for a solution in Nigeria IGR. According to Nnoli (1980) the problem of revenue allocation and resource control plagues the country and it has remained an emotional, sensitive and highly politicised issue. Ekpo (2004) also remarked that the issue of resource control phenomenon rose to an unprecedented dimension such that the struggle for political power became resource control.

Resource control that has been usually a major source of federal, state and local government's conflict has been defined by Segun (2001) as acquisition of direct political power over resource production, management and utilization in the area of location to ensure regeneration of the environment and overall sustainable development of the people. The 17 southern states governors of Nigeria defined resource control as the practice of true federalism and natural law in which the federating units express their rights to primarily have control over the natural resources within their borders and make agreed contributions towards the maintenance of common services of the government at the centre. (Guardian on Sunday April, 8, 2001). Dafinone (2001) sees the quest for resource control as a clamour for adequate compensation, a cry for redistribution of the revenue allocation formula and nothing more. He stressed further that the only thing the government should do under this situation is to impose tax to be used for the welfare of the community.

Clark (2003) asserted that resource control does not mean that we want to own all the resources formed in our area, but rather, the people of the area should be involved and not excluded in either the exploration or the exploitation of the resources. Issues of constitutionality and demands for greater state shares of revenue to enable them discharge their constitutional responsibilities, were advanced in the opposition to the Revenue Allocation Bill of 1981 by Cross River State, where the Governor argued that the allocation formula in the Bill was at variance with the huge responsibilities of the state. According to Osaghae (1998), the 1981 Revenue allocation Bill allocated 58.5 percent of federally collected revenue to the federal government, 31.5% to the states and 10% to the local government. The above bill was opposed and challenged in the court by some progressive governors like Late Ambrose Alli of Bendel State and Jim Nwobodo of Anambra State.

During President Buhari's administration, RMFAC presents a new revenue sharing formula proposal to the President indicating slashes from 52.68 to 45.17% for the Federal Government, an increase for states from 26.72% to 29.79% while Local Government increases from 20.60 to 21%.04%. Also in June 2023, the Commission recommended a 114% increase in salaries of political office holders and Judges. the recommendations came at the point when the subsidy removal on Premium Motor Spirit (PMS) had hiked transportation costs (Yusuf, 2023)

**Challenges to Intergovernmental Relations and Revenue Allocations in Nigeria**

1. One of the major challenges of intergovernmental relations and revenue allocation in Nigeria is interdependence on the three tiers of government. Adeyemo (2004) argued that there could not be absolute autonomy because of the interdependence on the three tiers of government. All the levels of government in Nigeria, federal, state and local government rule over the same population. For example, the state capitals cities belongs to a local government and sometimes has some states and Federal government properties
2. Most of the local governments exist only for payment of salaries as they depend on the federal allocations which in most cases are subjected to various forms of deductions by the state through the joint account policy. According to Osaghae (1998), although the constitution provided for a three tier (federal, state, and local government) IGR system, the local government was subjected and tightly controlled by state governments.
3. The issue of revenue allocation has given rise to the agitation for resource control which has further given rise to restiveness, hostage taking and pipeline vandalisation.
4. There is over centralization of power at the higher levels of government in terms of revenue sharing. This was why the federal government could tamper with the statutory duties of RMAFC

**Conclusion and Recommendations**

This study examined the concept of intergovernmental relations as viewed by various scholars. The systems theory was used as the theoretical framework relevant to the analysis of IGR, not because it is superior to the other theories but because of its appropriateness to this work. Revenue allocation as one of the contentious issues in Nigeria's IGR that is inhibiting development was also examined. Intergovernmental relations in Nigeria have not received impressive management and studies judging from the scanty literature available. Agidi (2008) noted that it was only in 1992 through Decree 89 that the National Council for IGR was established. As a contentious issue in Nigeria IGR, revenue allocation had continued to feature and necessitated the constitution of various commissions by various governments to bring out a fair method of revenue sharing.

Revenue allocation has been a major source of federal, state and local government's disagreements. No meaningful development can take place under the atmosphere of rancour in any country, especially a plural nation of over 250 ethnic and tribal groups like Nigeria. It is obvious that revenue allocation is a corollary of development. Therefore, to tackle the problem of revenue allocation and achieve the task of goals of service delivery to the citizens, the paper recommended the following policy options.

1. Government should give the National Council of Intergovernmental Relations enough attention that will enable it to perform her mandatory functions. Revitalization of the Council by bringing into it dedicated officers will go a long way to help ameliorate the IGR problems.

2. The National Council of Intergovernmental Relations should be converted into a Commission or a full-fledged Ministry that will enable it to perform optimally and maintain a peaceful environment for cooperative IGR and fairer revenue allocation.
3. The Nigerian government should make constitutional amendments of the 1999 constitution to achieve a co-operative IGR and fair allocation principle. The constitutional amendments should be well clarified and devoid of vagueness so as to achieve good intergovernmental relations.
4. There should be well organised International and National conferences on Intergovernmental Relations and Revenue allocations that will afford the country the opportunity to articulate and aggregate the problems of IGR and revenue allocations in Nigeria. The implementation of the blue prints on the various revenue allocations conference papers will go a long way to ameliorating the inherent issues associated with IGR and revenue allocation in Nigeria.
5. As a matter of policy, creating a veritable, fair and acceptable principle of revenue allocation should be done without having tribal sentiments.
6. There should be Constitutional amendments or reforms that will specify the devolvement of the power from the centre down to the local government. Arguing in support of this, Olowononi (1998) stated that the power of the federal government to vary the proportion of the federally collected revenue, which goes to the federation account, must be checked. This will bring about the much talked about "true federalism" where the federating units of a federal system have adequate power in terms of the control of their resources and further reduce the control from higher levels of government. This will prepare a good platform for steady economic growth and possible development.

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