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# PERSPECTIVES ON INTERGOVERNMENTAL RELATIONS IN NIGERIA

### JIDE IBIETAN\*

### CONCEPTUAL DISCOURSE

IGR is the term commonly used to describe the interactions between the different levels of government within a state. In federal systems, IGR are dominated by the relationship between the central government and the major subnational governments, with the main features spelled out in the constitution. (Adamolekun; 2002:60).

The jurisdictional powers of each level or tier of government are delineated in the constitution, and any rearrangement must be through constitutional amendment requiring legislative super majority. In unitary systems, the formal constitutional allocation of governmental functions between central government and sub-national units in the federal systems is absent, instead, it is the central government that determines what functions to allocate to subnational government. To that extent, subnational governments are "subordinate" rather than being "coordinate" in the true federal systems/practice. In unitary systems, the substance and style of IGR is determined by the central government, since it can unilaterally alter and modify functional allocation of powers/duties without due consultation with the subnational units.

In quasi-federal systems (hybrid of federal and unitary practice) like South Africa, Spain and China, functional allocations are clearly stated in the constitutions, and this limits the ability of the central government to determine the substance and style of IGR. IGR can be further viewed as follows:

\* "A system of transactions among structured levels of

government in a state" (Olugbemi, 1980 in Okoli & Onah, 2002:256).

\* "Negotiation in which the parties are negotiating advantageous positions for power, money and problems-solving responsibility". (Okoli & Onah 2002:256).

The authors posit that in virtually every major public policy issue, the elements of power, money and responsibility are on the bargaining table. The authors further drew a convergence on the above position with K.C. Wheare's (1953) model/theory of Federalism which emphasizes the independent and coordinate status of each tier of government. Emphasis is on relative Independence since each tier operates within a national sovereign structure.

Okoli & Onah's definition typifies the Nigerian practice of IGR .

- \* Dare (1980) sees IGR as referring "to the whole array of activities intended to iron out the conflict inherent in federal arrangements...". This is similar to the positions taken by scholars like Onyeoziri, Aiyede and Bassey (2005) in Onwudiwe and Suberu (eds).
- \* Adewale (1995) described IGR "as a complex network of transactions among constituent governments and various bodies in the state". Bello-Imam (1966) and Wright (1974) captured IGR as a dynamic process... conditioned by transient factors. Implying that it cannot be formally ratified in agreements, or rigidly fixed by statutes, or court decisions.

### LEVELS OF INTER GOVERNMENTAL RELATIONS

IGR operates at six levels in federal systems namely: Federal-State relations; Federal -State-Local; Federal-Local; State-State (Inter-state); State-Local and Local-Local (Inter-Local). Okoli & Onah 2002: 256.

Ayoade (1980) identified the following levels of interaction in federal systems also: Federal-State; Federal-Local; Federal – Civic groups; State-State; State-Local; State-Civic group; Local-

Local; Local- Civic groups and Inter Civic Groups. Federal-State-Local-Civic Groups may also be added. However, in unitary systems, scholars posit that three levels of interactions/relations exist.

### **FACTORS NECESSITATING IGR**

Dare (1980) identified the underlisted factors/conditions as creating basis or need for IGR.

- The imperfection of functions distribution.
- The areas of concurrent functions needing cooperation;
- The need to by-pass the rigidity of the judiciary;
- The need for national economic integration;
- The uncertainties of flood, drought, earthquakes (etc) which are inevitable in a federal system; (Natural disasters requiring national emergencies and relief in a federation). Interpretation in bracket, mine.
- The situation where states or a unit of the federal set-up have responsibilities with no resource base to perform them;
- A condition where a unit or a section affects the citizens of other units or a state; and finally,
- Situation where there is special need for integrating programmers on a nation wide scale. (OKoli & Onah 2002:257)

The foregoing was summarized by Olugbemi (1980) into two broad objectives of IGR namely:

- The definition and sharing of goals of the state and of the resources to accomplish them, the goals of the state being system maintenance and socio-economic welfare;
- The bi-or multilateral self-interest pursuit in the areas of joint business undertakings, personnel and information exchanges, grant of extra-territorial rights in service delivery, and the pooling and coordination of resources and efforts to achieve greater economy and effectiveness in operations.

### BASIS OF IGR IN NIGERIA

Adamolekun (1983) posited that the following factors underscores IGR in Nigeria.

- Provisions relating to the division of legislative powers between the federal and state government.
- Constitutional recognition of local government as constituting a third level of government with its own defined functions.
- Management of federal finance.

### MODELS OF INTERGOVERNMENTAL RELATIONS

Bolle- Imam (1996) has identified three popular models of IGR as partnership, Principal/Agent and functional dualism.

### PARTNERSHIP MODEL

In view of the constitutional and parliamentary provisions which delineate and regulate the activities of all levels of government, the three or two tiers (in some federal, quasi-federal and unitary systems) of government are seen as being equal before the law under this model. To that extent, the powers and responsibilities of various tiers of government could be increase or decreased over time, subject to super legislative approval. Considerable financial autonomy of Local Governments is guaranteed under this model, since their fiscal powers and discretion (tax and revenue generating capacity) appear very elastic in relation to service delivery and provision.

Cooperation, understanding and compromise are the guiding principles of IGR in this model. It is to such an extent that another tier of government can perform functions of the other tier of government. It has been observed that this model is popular or widely practiced in Great Britain where local governments perform some functions, duties or deliver services which constitutionally belong to the central government. Such services include social welfare, health and social security, aspects of immigration control (etc). These services are personal in nature and should be delivered

at close proximity to where beneficiaries reside. Conversely, some local government services which are technically beyond its competence could be performed on its behalf by relevant field department of the central government ministry.

### PRINCIPAL/AGENT MODEL

This model conforms to the Weberian view of formal hierarchical relationship, and thus assumes a hierarchical view of relationship between the central government and other tiers of government. A superior-subordinate relationship is assumed in this model, contrary to the partnership model. The local government is seen as a means for delivering and administering centrally determine services locally. This represents deconcentration or administrative decentralization popularly referred to as local administration, and to that extent, local governments are field agents of the central government or department, grossly limited by central rules and regulations in its operations, although possesses some degree of local discretion, but lack real independence of action.

In budgetary (income and expenditure) terms, local governments are seen as part of the central government, since their expenditures are subsumed in the central government's annual budgets, and this dictates that the central government exercises control on local government activities. Arising from the imprecise laws that govern relationships in this model, the central government has wide latitudes and arrogates to itself the power to issue guidelines and advice to local governments on execution of their functions, and monitors compliance through guidelines and inspection. Okoli and Onah (2002:260) posited that the French system of local administration, the native/local administration in colonial Nigeria and the federal military government relations with other tiers of government in Nigeria between 1966 and 1976 are examples of this model.

### **FUNCTIONAL DUALISM MODEL**

This model emphasizes functional competence and autonomy in which levels as tiers of government perform critical services measured by their technical competence. The concurrent responsibility of providing health, educational and agricultural services by all tiers of government offer a good case in point.

This model attempts to integrate elements of the partnership and principal/agent models of IGR, but with emphasis on functional competence within the concurrent responsibility as a distinguishing feature.

A holistic approach that captures IGR as a wide and joint political, social and economic effort of government and various bodies in a nation- state underpins this model and it is a sine qua non for total development as canvassed by Adewale (1995). Thus, IGR should not be limited only to fiscal and conflict resolution matters.

### **FUNCTIONAL TYPOLOGY OF IGR**

Ademolekun (2002:60-65) refers to this as "Major Issues in IGR", while Okoli & Onah (2002:263-267) see it as "Details of IGR". IGR can be typologised into: Fiscal Relations; Administrative Relations; Social Services Delivery; and legislative Jurisdictional Relations.

### INTER GOVERNMENTAL FISCAL RELATIONS

Scholars and writers on federalism agree that finance or fiscal relations in any (federal) system, if not properly conceived and managed is bound to generate several reverberations (disagreements and conflicts) that could eventually define not only the nature and style of IGR, but the continued and corporate existence of that nation – state. For details, see Awa 1976, Tamuno 1998, Adesina 1998 in Amuwo et. al (eds) and Aiyede 2005 in Onwudiwe & Suberu (eds).

A major burden of the Nigerian state in this regard was and still remain how to fashion an equitable and just revenue sharing

arrangement among constituent tiers of government and parts of the federation. Therefore, fiscal autonomy via appropriate revenue allocating mechanism seem to be the most contentious aspect of Nigeria federalism, and has enjoyed dominance in IGR debates in view of its allocative inefficiency and distributive inequities. The turnover in Revenue Allocation commissions/committees from 1946 till date brings this to the fore.

Section 162 (1) of the 1999 constitution provides for maintenance of federation account. Section 162 (3) stipulates that any amount standing to the credit of this Account shall be distributed to all tiers of government on such terms and in such manner as may be prescribed by the National Assembly. Section 164 mandates the federal government to make grants to supplement the revenue of states in such sums and subject to terms and conditions prescribed by the National Assembly.

Section 162 (8) provides for state-local fiscal relations; and stipulates that amounts standing to the credit of local governments councils of a state shall be distributed among the local councils on such terms and manner to be prescribed by the state House of Assembly. Acrimony and squabbles have always greeted these relationships because of executive autocracy and several inequities and mal practices.

Contributing on a related theme, Onah and Ibietan (2010) posited that the fiscal practice in Nigeria lacks equity and fairness as epitomised by the incessant manipulation of revenue allocation criteria and tax regimes or policies by the governing elite. This may have precipitated agitation for resource control and other forms of demand for self-determination among ethnic nationalities, especially the Niger Delta.

In corroborating the above, the de-emphasis on the application of derivation principle in revenue allocation underscores agitations for resource control. The first five revenue allocation commissions for instance placed heavy emphasis on the application of "derivation" among several criteria recommended in the allocation of revenues (Agu, 2004: 265-266). This period

coincided with the growth of agricultural products as export items and major revenue earner. Mbanefoh and Egwaikhide (1998: 213-231) argued that this principle was put to optimal use and benefit by the three dominant ethnic regions, and it gradually became deemphasized with the discovery of oil (in the Niger Delta) as a revenue earner.

The scholars expatiated that "the principle may have been replaced by landmass/terrain, a principle whose introduction was not thrown to public debate or whose acceptance has not officially been tested". They also averred that the principle of "equality of states" and subjective criteria like landmass were devices to divert resource to some parts of the country especially the non-oil bearing areas.

The above is supported by net allocation figures to local government councils in the country between June 1999 and July 2004, which gave local government councils in Kano state for instance, the sum of N82, 798, 315, 441.78 compared to Bayelsa state (local government councils) at N15,835,646,772.05 (Federal Ministry of Finance, 2004:5).

What could have explained this yawning gap except subjective criteria in horizontal allocation such as landmass and perhaps population, which sometimes are unweighted, hence they are not only unreliable, but contribute to the inequity and unfairness in the Nigerian fiscal federalism.

It is also observable that vertical allocation has been revised severally and manipulated to the advantage of the central government; contrary to the "true practice" of federalism. This action circumscribed the independence of other tiers of government. For instance, through decrees number 15 of 1967,13 of 1970, 9 of 1971, and 6 of 1975, the balance of control and access to revenue tilted towards fiscal centralism at the federal level (Obi, 1998:265). Decree 13 of 1970 gave the federal government 100% tax power over mining (sole power to collect and distribute oil revenue). It broadened this power through Decree 9 of 1971 under which it assumed exclusive right to revenue

accruing from offshore oil. Decree 6 of 1975 replaced the Distributable Pool Account with Federation Account and also introduced State-Local Government Joint Account (Fadahunsi, 1998:97-98).

The Aboyade technical committee report which was rejected for its technical or rather esoteric approach recommended vertical allocation thus: federal government (57%); State Governments (30%); Local Governments (10%); Special grant account (3%) (Adesina, 1998: 232).

The Okigbo report which was nullified by a Supreme Court judgment of October 2, 1981 is hardly different from the 1981 Revenue Act that replaced it. The Act gave the vertical allocation formula as follows: Federal Government (55%); State Governments (32.5%); Local Governments (10%); Special Funds (2.5%).

Decree 36 of 1984 retained the criteria in the 1981 Revenue Act and also altered vertical allocation as: Federal Government (47%); State Government (30%); Local Governments (15%); Special Fund (8%) (Agu, 2004: 268). The Danjuma report modified vertical allocation as: Federal Government (50%) State Governments (30%) Local Governments (15%) Special Funds (5%). In January 1992 the Armed Forces Ruling Council (AFRC) altered the vertical allocation arrangements, in favour of Local Governments to 20% and reduced State Governments share to 25%. In June 1992, by military fiat again, the AFRC revised vertical allocation as follows: Federal Government (48.5%); State Governments (24%); Local Governments (20%); Special Fund (7.5%) (Agu, 2004:268).

Apart from pressure in the 1994/95 constitutional conference which created the 13% derivation fund which was later incorporated into section 162, subsection 2b of the 1999 constitution, the above formula is currently operational for vertical allocation.

The proliferation of special accounts (other than the federation account) including the First Line Deduction System

(FLDS) had shortchanged other tiers of government in revenue allocation, and this partly explains the acrimonious nature of intergovernmental relations. Such discriminatory fiscal practices were replete in the military era of Babangida and Abacha characterized by the operation of special accounts like the Petroleum Trust Fund (PTF), Dedicated Account, Stabilization and External Loans Debt Servicing Account. The practice was to make deductions into these account first, the balance in the federation account are then allocated vertically and horizontally (Aiyede, 2005: 229).

The above state of affairs pervaded until the re-emergence of democracy in 1999 and thereafter. Practices like these accentuated bitterness and squabbles among tiers of government. The States in the Niger Delta region, which contribute bulk of the federal revenue and also bear the brunt of negative activities of oil production were not left out. It was this situation that gave rise to the celebrated Supreme Court battle of April 2002 between the Niger Delta state in alliance with some Southern states on the one hand and the Federal Government joined by some Northern states on resource control and the seaward boundary of littoral states. The Supreme Court in a landmark judgment of 5th April 2002 abolished the First Line Deduction System (FLDS) and other discriminatory financial practices by the federal government.

### INTERGOVERNMENTAL ADINISTRATIVE RELATIONS

The Administrative or Institutional machineries established in Nigeria for managing IGR include National Council of State, National Economic Council, the Liaison offices, and several organs including National Council of Intergovernmental Relations established under the Babangida administration.

Several conferences and seminars organized for leaders and officials at various levels of government underscore this type of IGR. It is also noteworthy that virtually every aspect of government activities is covered by either federal-state or interstate conference or a combination. It is on record that between

1980 and 1981, there were over 200 conferences/meetings held at the federal, state and inter-state levels which include the following:

- The Bi-annual conference of commissioners for local government.
- The National Conference of the Minister and State Commissioners for Finance
- Meetings of secretaries to state government and SGF.
- The National conference of Minister and Commissioners of Works
- Meetings of States Accountants-General and AGF.
- Meetings of Civil Service Commissioners of Lagos, Ogun, Ondo, Bendel and Oyo states.

Others include: Annual conference of Chairmen of local governments and Association of chairmen of Local governments in Nigeria (Okoli and Onah 2002:265).

Non-constitutional renewal as a political strategy for managing pluralism is gaining attraction in Nigeria to supplant the rigid constitutional amendment process and it is exemplified by the Southern and Northern governors meeting, the recent (geopolitical) zonal dialogues and all related for that strengthen IGR.

### INTERGOVERNMENTAL SOCIAL SERVICE DELIVERY

It has been observed that this issue brings all tiers of government into close relationship or interaction. Central to this are issues of public order and security maintenance which dates back to colonial period. Public order, safety and security maintenance has been recognized as major responsibility of the Nigeria Police which spans not just all tiers of government but every nook and cranny of the Nigerian federation. The organization of the Nigeria Police within every local government and further sub-division having DPO, DCO, DTO heading crime and traffic sections reinforces this aspect of social services delivery. Every local government is also expected to have Police Public Relations Committee whose membership includes representative of the police, judiciary, local government, traditional

ruler or his representative, Community Development Committees and two other dignitaries as members. The committee meets regularly on peace maintenance to appraise the security situation in the locality. Also included in this intergovernmental social service delivery are matters/issues on Education, Health and Rural Infrastructural services.

# INTERGOVERNMENTAL LEGISLATIVE JURISDICTIONAL RELATIONS

IGR in this context can be in the form of control or conflict resolution which operates in at least three areas namely: Exclusive federal legislative list, Concurrent legislative and Residual legislative lists.

The Exclusive federal lists are functions constitutionally devolved to the federal government which keeps expanding in scope over the years. The concurrent list is made up of functions on which both the federal government and state governments can legislate which include aspects of education, health, agriculture etc. The Residual list incorporates functions of the state tovernment while the 1999 constitution gave a detailed list of functions for local governments. Local government bye-laws also constitute an issue in IGR, since they utilize the judiciary (federal and state High courts, magistrate courts) to exert compliance with their laws and also to prosecute offenders or defaulters.

The activities of the Code of Conduct Bureau/Tribunal as vatchdog institutions on public officers at the three tiers of overnment also brings the nature of IGR in a federal state like Nigeria to the fore.

### CONCLUSION

The role of oil in Nigerian fiscal federalism and as a factor in IGR explaining acrimony and squabbles in inter governmental relations should be noted.

Note also the role of the military with its unitary command structure (which is anti-thetical to civil democratic

organisations and practice) in Nigerian federalism, public administration and governance, and as having explained the nature and style of IGR for a long time in view of long military rule in Nigeria. (For details, see P.P. Ekeh (ed) 1997, and O.B.C Nwolise 2005 in Onwudiwe & Suberu (eds.)

- Note the dominance of the central government in Nigerian federalism as a factor dictating and shaping the substance and style of IGR, and may remain so, for as long as this system is retained.
- Factors like hostile political environment, ethnic/ religious sentiments and other primordial loyalties/considerations, selfish political ambition at all tiers of government, unstable political system are not insurmountable problems, but are elitist creation, manipulation and perpetuation which has become endemic in the Nigerian federal system.
- The interplay of considerations like cooperation, understanding, civility and compromise can usher a more humane and enduring approach to a good IGR practice in Nigeria and ultimately make IGR an important tool of governance in the country.

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