LOCAL GOVERNMENT AND FISCAL FEDERALISM IN NIGERIA.

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1. Introduction

Federalism is essentially about the division of a nation between and among the tiers, rather than within a particular level of government in the performance of government functions. In this sense, federalism involves political, administrative and fiscal decentralization. Put simply, political decentralization entails transfer of decision-making powers to officials at the state and local levels; administrative decentralization requires the assignment of administrative functions and responsibilities to sub-federal levels of government; while fiscal decentralization involves the devolution of the state's financial resources giving the sub-federal units the fiscal capacity to administer expenditure responsibilities assigned to them (Bird 2003:2-3). Ideally, federal institutions strive to ensure that there is a balance in the political powers, administrative responsibilities and financial resources assigned to each level of government. A federal government is a constitutional arrangement which divides law-making powers and functions of the state between two or more levels of government which are united in a defined territory (Onah, 2006:132). The division of the administrative powers and functions in any state is ensured through the constitutional provisions. Each level of government usually has resources to perform its statutory functions with much assistance from other level(s). However, the resources are usually insufficient to enable the lower levels of government to perform its functions effectively and efficiently. Nigeria is identified with three levels or tiers of government: federal, state, and local government. These levels of government have functions which are independent and which sometimes overlap.

Fiscal federalism is essentially about the allocation of government spending and resources to the various tiers of government (Oates 1972). There are different forms of federalism, namely fiscal, political and administrative. The division of responsibilities and function among different levels can also be called decentralization. The politico-economic decentralization of socio-economic responsibilities and functions gives rise to a number of interesting relational and fiscal issues. Decentralized systems of government give rise to a set of fiscal exigencies referred to as fiscal federalism. It refers to the scope and structure of the tiers of government responsibilities and functions, and the allocation of resources among the tiers of government (Agiebenebo, 1999: 26). The allocation of resources gives rise to intergovernmental fiscal relations in two dimensions, namely, vertical and horizontal fiscal arrangements. Whether vertical or horizontal dimension, they relate to the ways government shares spending responsibilities and functions.

The first is the vertical sharing between the federal or inclusive government and the other tiers of governments. The subject of these sharing schemes is the federally collected revenues. This is because the revenues generated within the jurisdictional areas of the units – states and local governments – are not subject to the national sharing formula. In the annals of federal countries' revenue sharing arrangements, the sources of the federally collected revenue that form the subject of the sharing formula have remained largely unchanged. These sources which are not amenable to other units include import duties, mining rents, excise units, export duties and royalties (Ovwasa, 1995). The implication of this is that, since these sources of revenue are not amenable to the jurisdiction of the other units of government, the problem of revenue allocation has focused on not who should raise the taxes, but on how to share the proceeds, that is, the actual revenue collected by the federal government. The imbalance between functions and resources base, calls for higher level government to transfer revenue to the lower level.

Another principle of revenue transfer which is horizontal revenue sharing arises out of the variations in revenue generation capacities of the component units. Where the revenue raising capacities are low, heavier tax burden is imposed relative to higher revenue raising capacities area. This transfer is called "equalization transfer". This transfer is necessary because higher taxation will scare away businesses and the economy of the unit will become more depressed. To avoid this, the higher (the federal) level of government has to transfer to the lower unit(s), the better, to enable it make up for the differences between its internally generated revenue and those required for maintaining the minimum standard of services.

The tiers of government have the rights to raise income and spend same in the process of carrying out their assignments and functions. The income (revenue) generated by each tier serves as a limitation to its ability to function effectively. The resources base of the lower levels of government are often less than that of the central government and thus, pose as threats to effective performance. In Nigeria, the revenue for the lower levels usually comes from the allocation or sharing from the federally generated revenue. The procedure for this revenue sharing is contained in a process which is called revenue allocation formula.

Beginning with the era whereby a committee was appointed every five years to make recommendations regarding fiscal responsibilities among the tiers of government, the 1999 Constitution of the Federal Republic of Nigeria, under the third schedule, provides for the establishment of a body known as the Revenue Mobilization Allocation and Fiscal Commission. Its functions, inter alia, are to:

> *monitor the accruals to and disbursement of revenue from the Federation Account; review, from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities; provide that any revenue formula which has been accepted by an Act of the National Assembly shall remain in force for a period of not less than five years from the date of commencement of the Act; advise the Federal and State Governments on fiscal efficiency and methods by which their revenue can be increased.*

The central government is assumed to be in the best position to carry out the s*tabilization* function, which relates to the management of the impact of macro-economic fluctuations in the society. This is especially so, because it is believed that the utilization and coordination of both fiscal and monetary policy instruments are possible only at the national level (Orji 2008). The central government is also assumed to be best suited to carry out the *distributive* functions such as revenue and income redistribution in the state. This assumption is backed by the economic reasoning that decentralized redistributive policies would be plagued by lack of coordination and efficiency, “since they would give rise to externalities and diseconomies of scale, and would lead to a competitive ‘race to the bottom’ among sub-national jurisdictions” (Van Houten 1999:6). Finally, economic theorists prescribe that states and local governments are in the best place to undertake the *allocation* functions such as the provision of public goods and services to the people, since the preferences for particular goods or services differ by region or locality.

In Nigeria, the allocation of expenditure responsibilities and tax jurisdiction has raised fewer contentions compared to the issue of intergovernmental revenue redistribution. One can agree with Phillips (1971:392) that “the vital problem of federal finance in Nigeria is not so much that of allocating taxing powers, as of allocating the revenues produced by federal taxes between the various governments of the federation”. The issues of revenue allocation and sharing in Nigeria has been a topic of discussion over the years and is a topical issue that is discussed in the policy parlance. Even in the current dispensation, the problem of how to share resources has generated a lot of heat which is almost suffocating the whole nation. The debate on Nigeria’s fiscal relations hinges on the fundamental question of who gets what of the national cake, when and how. This is fundamental given that Nigeria as a monolithic economy gets over 80 per cent of its revenue from crude oil; by virtue of the constitutional provision, this revenue must be disbursed to the three tiers of government. Agitations are rife, reactions and demonstrations are also witnessed, and even, some people have taken up arms in order to get that share through the use of force. Some of these agitations include negligent of the states with the major sources of revenue in the development of physical infrastructure, employment opportunities, revenue sharing and opportunities in the appointment to key positions in public offices, etc.

Typically, the challenges of intergovernmental fiscal relationship in Nigeria hinge on the equity of the expenditure assignment and revenue-raising functions amongst the three tiers of government. The revenue-sharing and expenditure assignment formula has been generally inadequate in addressing the needs and resource gaps in the three tiers of government. The strategy and institutional arrangement for redressing the mismatch have been approached incrementally over the years. The topic of revenue allocation/sharing is not something that anybody despises with a wave of hand. The table below shows the allocation of revenue to the local government areas in the country for a period of six years. The persistent emotional public discourse on 'resource control' is predicated on the imbalance in the redistribution of the federation revenue. The table shows that allocation to the predominantly oil-producing states of the South (excluding mineral derivation), have been fairly constant and relatively small, compared to the other geopolitical zones of the North West and North Central. The distributional inequality is attributable to the allocation formula which rewards 'land mass'.

Table 1: Statutory allocations to local government areas (percentage of total; excludes derivation)

Year	North East	North West	North Central	South West	South East	South South
1999	12.7	24.3	15.9	18.6	12.0	16.4
2000	14.6	28.3	14.7	16.0	10.7	15.8
2001	14.6	30.5	15.0	14.9	10.2	14.7
2002	13.2	26.6	15.4	17.2	11.8	15.7
2003	12.6	25.1	16.4	18.1	12.1	15.7
2004	12.6	25.4	16.0	18.1	12.1	15.8
2005	12.6	25.5	15.8	18.1	12.1	15.9

Adapted from Eboh and Igbokwe (2006).

There is need to ensure that the lower levels of government have sufficient funds and resources in order not to stifle the development at the grass root level. The lower levels of government, especially the local government, has the objective of taking development very close to the households; inadequate funds and resources drives the achievement of this objective to the mud.

2. Fiscal Federalism in Nigeria

The three tiers of government depend on one another. There are various dimensions of fiscal dependence. Governments at different levels depend on one another for the derivation of their revenue. Some sources of revenue consistently account for higher proportions of the total revenue than others, which is another form of fiscal dependence. The first can be regarded as allocative or distributive dependence while the latter may be called derivative dependence in fiscal administration (Akpan, 1999: 73). This interdependence has two phases: before the discovery of crude oil when agriculture was the mainstay of the economy, and after the exploitation of oil when the federal government has the overall power, through the national allocation laws, to determine who gets what.

During the first phase, the component regional governments retained the principal ratio of revenue accruable to them from export of agricultural produce and only sent a little fraction of it for the upkeep of the central government. In this case, the central government practically depended on the regional governments for its revenue. The revenue allocation system has been reviewed several times in a bid to find an acceptable formula. By 1951, the recommendations of Phillipson Commission (which became operational in 1948/49) became unacceptable to Nigerians in general and nationalist leaders in particular and another one was set up that year known as Hicks Phillipson commission. The Phillipson Commission placed emphasis on three principles for revenue sharing, derivation, population and even progress. This period was characterized by strong federal government's presence in fiscal matters (Olaloku 1979). The recommendation of this commission was to take effect in 1952/53 (Phillips 1971). It needs be added further that the regional councils during this period had the fiscal powers with independent revenues and tax jurisdictions with the aim of prompting a truly federal system. The Central Government now shared equally with the Regions (East, West and North), the centrally-collected revenue. The Regional portion of this revenue was in turn shared among the Regions largely on the basis of derivation. Mention must be made of the introduction of special grants to the Regions to take care of education and police protection (Phillips 1971, Omitola 2005:149). The major difference or departure of this commission with the previous one's recommendation is that it de-emphasised population criterion. This commission (Hicks Phillipson Commission) recommended further that the North which had over half of the country's population was to receive 40 percent; Western Region was to receive 37 percent, Eastern Region 18 percent and Southern Cameroon 5 percent; while the Northern Region in addition received 1.5 million naira as compensation because the principle of derivation worked against it in the past.

In 1953, Chick's Commission was raised to review the formula again. In its report, the commission adopted and emphasised the derivation principle as the basis of allocation of revenue to the Regions. For effective application of the derivation principle, the following weights were allocated for each region. Eastern and Northern Regions each had 30 percent while the Western Region had 40 percent (Omitola 2005). Still in search of acceptable revenue allocation formula in 1958, Raisman Commission was raised to review same. In its own recommendation it reduced considerably, the importance of principle of derivation, and retained the principle of fiscal autonomy for the Region; it emphasised that of needs with population used as an approximate index of fiscal needs and the basic responsibilities of the regional governments and the need for even-development of the country which it called “unified national policy”. This commission recommended further that the North which had over half of the country’s population was to receive 40 percent; Western Region was to receive 37 percent, Eastern Region 18 percent and Southern Cameroon 5 percent; while the Northern Region in addition received 1.5 million naira as compensation because the principle of derivation worked against it in the past.

Six years later in 1964, Binns Commission did another review. This commission was established as a result of a realignment of boundaries. First, with the referendum that transferred Southern Cameroons to the Main Cameroon in 1961 and the creation of the Mid-Western Region from Western Region in 1963. The Commission’s recommendations contained the emphasis on the use of the principle of needs. While the federation and the Regions continued to share the federally-collected revenue, the commission recommended a change on the formula for sharing the Distributable Pool Account (DPA). Northern Region had 42 percent; Eastern Region 30 percent, Western Region 20 percent and the Mid-western Region 8 percent.

The creation of the twelve state structures in 1967 brought about a revision in the revenue sharing formula, with the retention of the basic principle of allocation as recommended by the Binns Commission. In 1968, Dina Committee – an interim system pending the working out of a new revenue system following the creation of 12 states – was raised. The committee stressed the most urgent problem facing the nation as the gross imbalance in economic development among various states of the federation. Thus, it introduced minimum responsibility of government as a revenue sharing criterion. While retaining the principles of need, even-development and derivation that had been introduced by previous commissions, it recommended the establishment of a permanent revenue planning and fiscal commission. However, the recommendation of the Dina committee was never implemented. Its Report has been regarded not only as one of the best documentations on the country's fiscal system, but also one which was too far ahead of its times (see Adesina, 1998 and Omitola, 1995). The recommendations of these Commissions, virtually all the revenue allocation formulas are warped because they have not been "open covenants openly arrived at" (Omitola, 2005 and Adebayo 1990). Rather, they reflect the views of commissions, individuals or groups within the commissions, which have shown proclivity for embracing theories, beliefs, ideas and approaches which have not only proved unrealistic but have thereby contributed to the dislocations within the Nigerian State by the Military

On the other hand, the second phase marked the concentration of fiscal resources in the central (federal) government while the component units, (states and local government areas) were compelled - directly by national revenue allocation laws and indirectly by their low level of economic development–to depend on the federal government for their fiscal financing "with cap in hand begging for crumbs that would fall off the dining table of the federal government". For example, on December 31, 1983 the Revenue Amendment Decree, Decree no.36 of 1984 not only retained the use of the horizontal principles introduced by the Okadigbo Commission; it also amended the Revenue Allocation Act of 1981 and introduced a new revenue allocation formula as follows: Federal Government - 55 %; State Government - 32.5 %, and Local Government - 10 %.

Also, the Babangida Administration through Decree no. 49 of 1989 created the Revenue Mobilization, Allocation and Fiscal Commission to oversee revenue sharing and mobilization (Obi, 1998). The creation of this commission represented a radical departure from the use of Ad Hoc Commissions. It was to examine and make funds in the Federation Account allocated as follows: Federal Government - 47%; State Government - 30%; Local Government - 15%, and Special Funds - 8% (Offiong 1997).

Several Commissions have been set up at one time or the other after that of 1989. These Commissions and their recommendations helped to reshape the sharing of the revenue generated in the country. One striking feature of the recommendations of various Revenue Allocation Commissions with respect to the revenue allocation formula adopted from the 1970s is a phenomenon tagged the “concentration process” in Nigeria’s fiscal federalism (Mbanefoh and Egwakihide 1998:22). This refers to situation whereby there is a gradual reduction of State Government Accounts and this is further exacerbated with the establishment of Special Account by the Federal Government (Mbanefoh and Egwakihide 1998). This is because it was used to favour a few selected states/Local Councils more often than not, it provoked inter-state hostility and rivalry, thereby undermining the stability and corporate existence of the country.

Pursuant to the provisions of the 1999 constitution, the Revenue Mobilization Allocation and Fiscal Commission established to “review from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities” embarked on a review of the existing revenue allocation and recommended a new sharing formula:

Federal Government - 41.3%; State Government - 31.0%; Local Government - 10.0%, and Special funds - 13.0%. Later recommendations by the commission recommended 13 percent for derivation, the 13 percent was lumped with any amount set aside for funding any authority or agency or the development of the state or states of derivation. While the recommendations of the constitutional conference were far-reaching inasmuch as they ended to reduce considerably the proportion of revenue accruing to the Federal Government, and thus enhance fiscal decentralization, they were never implemented (Ojo, 2010).

Generally, from the foregoing, Nigeria has everything it takes to make federalism to thrive, but official policies are not administered in a way to intensify development. One of such elements is the spatial differences in the distribution of natural resources, which is the revenue base of the various tiers of government. The resources with which Nigeria is endowed include coal, arable farmlands, oil deposits, columbite, salt, iron ore, etc. Each state in the federation has at least one economic resource with which it can be identified. For detailed analysis of the distribution of resources by states, see Adesopo and Asaju (2004: 279-280).

Nonetheless, various policies are not administered in a way to further or foster economic development. All states and regions are not equally endowed with natural resources. This spatial difference in the distribution of resource endowments implies that various levels of government (i.e. federal, states and local governments) have capacity to develop and grow at different pace due to resource gaps. But unfortunately, according to Akpan (1999: 74), these resources are not, and for some economic reasons, cannot be exploited at the same time to guarantee equity in development and reduction in inter regional inequality, tension and crises.

Greater revenue potential places some states or zones with large resource endowment at a strategic position for rapid development more than those areas with little of such endowment. This creates an imbalance in the efficient transformation of factors to ensure rapid development within a country or zone. The effect of this imbalance in economic development is the creation of competition and tension among the units that make up the federal state. The tension thus generated leads to agitations on the best way to share the revenue collected in the economy hence, the urge for appropriate revenue allocation formula. The states with less endowment of resources will always insist on equality, population, and land mass and other criteria for sharing the revenue; on the other hand, the areas well endowed with resources would always prefer a revenue sharing method based on derivation (Onah and Ukwueze 2006).

The fact remains that the revenue allocation formula (principle) is problematic and as Emenuga (1993) puts it has been “arbitrary and unstable”. Appropriate revenue allocation formula is a serious problem in Nigeria and a contentious one at that. The revenue sharing formula has not been able to recognize the need and necessity to bring development closer to the people by granting more power of taxing and spending to the local governments – horizontal dimension of fiscal federalism. Development will trickle down to the rural areas when the local governments have more revenue and expenditure rights for the development of the areas of their jurisdiction.

3. Implication of Nigerian Fiscal Federalism on Local Government finances

Local governments are essentially set up to effect delivery of basic social services among geo-political entities. These services articulated in the local government reforms of 1976 and listed in the Fourth Schedule of both 1979 and 1999 Nigerian Constitution. The principal aims for which the local governments were formed include:

a. make appropriate services and development activities responsive to local wishes and initiatives by devolving or delegating them to local representative bodies;
b. Facilitate the exercise of democratic self-government close to the local levels of our society, and to encourage initiative and leadership potential;
c. Mobilize human and material resources through the involvement of members of the public in their local development; and
d. Provide a two-way channel of communication between local communities and government (both state and federal) (FGN 1976:1)

The government, in order to ensure the attainment of these objectives, was unequivocal in its recognition as the third tier of government in Nigerian Federalism, with all the necessary paraphernalia of office, most especially a grant of local autonomy. This autonomy was recognized for the first time and subsequent administrative measures in the later years enhanced the importance of and autonomy of the local governments. (Nyemutu, 1999: 254). However, it seemed that other provisions of the routine reforms (the revenue allocation formula, for example) and, especially, the practice of local governments over the years, have tended to substantially withdraw much of the institutional autonomy granted them (Roberts, 1997: 33).

The degree of local autonomy that exists at anytime has critical implications for the ability of the local governments to generate and utilize revenue for development purposes. The implications can be positive or negative, and are normally dependent on the existing nature and structure of local government finance. Normally, Nigerian local governments mobilize their funds from external and internal sources, but the major source is from the external. The external sources include federal and state governments' financial transfers to local governments {grants, statutory allocations, and their share of the value added tax (VAT) receipts}. It is estimated that the external sources of revenue (federal allocation) forms over 60 per cent of the total local government revenue (Onah and Okoli 2006: 213). The internal sources include property and community rates, taxes, fees and charges of various kinds. The revenue from the internal sources appears inadequate for the local governments to carry out their functions and responsibilities.

This insufficient fund creates fundamental problems for local government administrators. The most severe problem facing public institutions in Nigeria is the fiscal one, particularly in local government. This problem has been provoked by a number of factors, including 'over dependence' on statutory allocations from both the state and federal governments, deliberate tax evasion by the local citizenry, creation of nonviable local government areas, differences in the status of local governments in terms of the rural-urban dimension, and inadequate revenue, inability of the local authority to think out some possible alternative sources of revenue, and restricted fiscal jurisdiction. For financially healthy local governments to exist, responsibilities and functions must be allocated in accordance with their taxing power and ability to generate funds internally. The constitutional provision that recognizes local governments' power in this regard must give them full freedom to operate and this must be well guaranteed and adequately protected. These measures, coupled with a review of the revenue-sharing formula, the granting of fiscal autonomy and fiscal discipline as well as making local government responsive, responsible and accountable to the people will set local governments free from the fiscal stress.

In Nigeria, local government expenditure has constantly surpassed the potential for revenue sources owing to the great gulf between their needs and their fiscal capacity. This has largely been caused by the incongruous nature of their revenue rights and fiscal jurisdiction with the duties and functions constitutionally allocated to them. In other words, the nature and scope of Nigerian fiscal system or federalism with reference to tax jurisdiction and revenue allocation are progenies of the constitutional and political developments of the country per se.

There is no gainsaying the fact that in Nigeria, the 'degree of decentralization of expenditure is higher than the degree of decentralization of revenue" thereby causing a 'great divergence between sources of revenue and functional expenditure obligations in the local government' (Akindele and Olaopa 2002). This means that there is a lack of the necessary symmetry - hence the ‘problems of non-correspondence or vertical fiscal imbalance’.

4. Conclusion

Nigeria is a federal state. The country has three tiers of government, namely, federal, state, and local government. The federal level has the statutory right over the generation and distribution of national resources to the state and local governments. The local government reforms of 1976 marked the first time the local governments got recognition and autonomy, but the autonomy is not complete since the local governments have limited authority to taxes on the natural resources exploited in their domain. This absence of complete autonomy (as exemplified in a typical federal state) restricts the lower levels of government from mobilizing sufficient revenue for the development of the local governments. This serves as a constraint for the local governments from performing their statutory functions and responsibilities. In order to improve the performance of the local governments, there is need for them to have more powers in revenue generation and spending capacity so as to be able to have development trickling down to the grass root. Increasing fiscal autonomy implies a better alignment between spending and funding responsibilities and, as suggested by economists, a potential improvement of both the efficiency and the effectiveness of public services provided to citizens.

The persistent agitation for resource control by the oil-rich states and ethnic minorities of the South South geopolitical zone can be ignored only at great cost to national unity. From these, there is a need to revisit the old revenue-sharing and expenditure assignment formula. The recommendation of this research paper is that the thirteen percent derivation quota should be tried and be seen to work so that effective coordination and monitoring could be done. This arises from the fact that it is not enough granting fund to the lower units of government, there is need for monitoring of the spending activities as this could reduce corruption and other rent-seeking behaviour.

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