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Intergovernmental Fiscal Relations and Conflict Management: A Comparative Study of Nigeria and Some Selected States (2015-2021

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Abstract

The objectives of the study is essentially to determine what brings about conflict in intergovernmental fiscal relations and how such conflicts are resolved in Nigeria. The study also examined intergovernmental fiscal relations in some selected countries. The study found that intergovernmental fiscal relations conflicts also occur in other countries for varied reasons and each country has its unique mechanism for resolving them. In Argentina, it is through Bail-Out mechanism while in Belgium it is through Bail-In process. In Ethiopia, the federal government uses grant formula which only helps in the short run. Nigeria has three ways of managing its intergovernmental fiscal relations. These are judicial mechanism, administrative mechanism and political mechanisms. The study adopted Expo facto as its research design. The method of data collection adopted by the study was secondary source of data. It deployed relational content analysis as its method of data analysis which is essentially a historical and descriptive design. The study uses the systems theory as its theoretical framework of analysis. The study notes that in spite of the conflict management mechanisms intergovernmental fiscal relations conflicts still persist. The study therefore concluded and recommended that the way out is the adoption of true federalism in which case the states would control and manage the natural recourses found in their respective states and pay into the federal coffers the determined and agreed percentage.

Keywords: Conflict management, fiscal relations, intergovernmental, judicial mechanism, political mechanism.

Introduction

Introduction

There is no gainsaying the fact that one of the problems of intergovernmental relations in Nigeria and elsewhere is the fiscal relations between and among the different levels of federating units. The problem of fiscal relations in Nigeria started early in the colonisation process.

Before the amalgamation of the two protectorates of Nigeria, Southern Nigeria, according to Bamgbose (2012), was in good financial position. He states that revenue receipts for 1901 exceeded the estimate by more than 40,000 Pounds and at end of 1903 financial year the excess of revenue over expenditures had risen to 198,518 Pounds. He went further to state that L. Harcourt, a one-time British secretary of state for the colonies confirmed the good financial standing of Southern Nigeria in a speech he delivered to the British parliament. He stated that:

In Southern Nigeria, the revenue has increased by 867,000 Pounds and the expenditures by 661,000 Pounds. Northern Nigeria has up to now been and still is a subsided protectorate, but whereas in 1906, the Grant-in-Aid was 135,000 Pounds in the current year, after providing for such interest, the Grant-in-Aid asked for is only 156,000 Pounds, or less than half, and with the amalgamation of the two Nigeria… I hope that we may be able to set a short term these Grants-in-Aid and at the same time relieve the Treasury from the liabilities and the Protectorate from Treasury control (Bamgbose, 2012, p84).

It was this economic buoyancy of Southern Nigeria over Northern Nigeria that led Lord Lugard to urge the colonial office to approve the amalgamation of the Protectorates of Northern and Southern Nigeria. Ade-Ajayi (2002) in Bamgbose (2012) states that "the amalgamation of 1914 was purely for the administrative convenience of the British and to unify custom so that the revenue from customs could be shared between Southern Nigeria and landlocked Northern Nigeria".

In 1912 Lord Lugard was appointed the Governor of the two Nigerian Protectorates and in 1914 succeeded in amalgamating the two to form what is today known as the Federal Republic of Nigeria. With the amalgamation, the protectorates ceased from having two budgets. Only one budget was prepared and the surpluses from the Southern Protectorate, as it were, used to offset the deficit in the budget of the Northern Protectorate. As with the times of Lugard, there is at present no change in the scheme of things. In fact, revenue allocation is presently skewed in favour of the North even though the mainstay of the economy is oil that is produced in the South. With the North at present having more states and Local Government Areas than the South, more allocations from the federal revenue go to the North, notwithstanding the 13% derivation to the Southern oil producing states.

Conceptual Explication

Fiscal, in the context it is used here means public revenue. This is another way of referring to all monies accruing to the government through taxes and income from government licenses or operations. It therefore relates to all monies that come to government coffers whether from a country, region (state) or city (local government). So when we talk about fiscal relations, we are in fact talking about the relationship which exist between and among the levels or layers of government within a country in terms of public fund which the government controls.

Wheare (1963) maintains that the federal principle means the method of dividing powers constitutionally so that the central and regional tiers of government are each within a sphere co-ordinate and independent. In an endorsement of this independence Wheare states that:

…if the government authorities in a federation are to be really coordinate with each other, in actual practice as well as in law, it is necessary and essential that there should be available to each of them under its own unfettered control, financial resources sufficient for the performance of the functions assigned to it under the constitution. It is no good allotting functions to the federal or to the state authorities devising legal safeguard so that it should be limited strictly to the performance of its respective functions, unless at the same time adequate provisions have been made so that each authority can afford to do its job without appealing to the other for financial assistance.

Where went further to state that if state authorities find that the services given to them are too cumbersome and expensive for them to do and if they call on the federal authorities for grants and aids to assist them, then they are no longer coordinates with the federal government but subordinate to same. To Wheare, financial subordination brings an end to federalism no matter how carefully the legal form may be preserved. According to Wheare, both federal and state governments in a federation must be given the power in the constitution, each, to have access to and control of its own sufficient financial resources. It therefore means that each authority must have power to tax and borrow for the financing of its own service by itself.

This fiscal relations that Wheare is advocating in a federation is more of a classical thought on federalism. There is nowhere that federalism is practiced with this type of strict and rigid independence of the component units. This is essentially because in almost all cases the other levels of government do not always have enough fund to perform their functions. It is this that led Jinadu (1979, p19) to affirm that:

If the governments are to be independent of each other, each must have not only its own power but also sufficient financial resources to sustain itself and support its assigned functions. Every federation has in conscience produced a fundamental disequilibrium between the distributions of financial resources. In every case, the national government has emerged with greater resources than it needs to perform its functions while the regional governments have been left with more functions than they can pay for out of their limited resources.

This situation as underscored Jinadu leads to the need for the study of fiscal relations in intergovernmental relations in federal systems of government. Such fiscal relations in federalism involves an intricate network of interactions, transactions and negotiation among the different levels of government. Ogbuishi (2007) and Iheonu (2021) maintain that this intricate network of transactions as well as institutions set up to facilitate them are what make up intergovernmental fiscal relations

Theoretical Framework

The study will adopt Systems theory as its framework of analysis. Our reliance on this theory is because the study deals with the relationships that exist between the different layers of a federal government. The federal state is a system that has subsystems like Regions, Municipals, Boroughs or Local Government Authorities depending on the nomenclature adopted by a country.

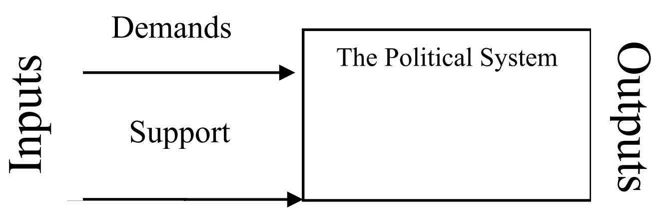
A system, according to Egwu, Ugbomhe, Osagie and Eme (2016) may be defined as a set of social, biological, technological or material partners cooperating on a common purpose. They aver that systems theory is a philosophical doctrine describing systems as abstract organisations independent of substance, type, time and space. They went further to state that:

Systems theories are connected to both ontological and epistemological views. The ontological view implies that the world consists of "system" or integrative levels. The epistemological view implies a holistic perspective, emphasising the interplay between the system and elements in determining the respective functions.

Pickel (2011) puts it in another way. He states that the Systems theory is based on two major propositions. First is that all phenomena may be seen as a web of interactions between and among the numerous elements of a system. The second proposition is that all systems, whether biological or social have common patterns, behaviours, and properties that can be understood as units of a great part.

In effect, a system is made up of subsystems that work together as a whole. For any system to function effectively, the subsystems must also function effectively. If any of the subsystems malfunctions, the entire system will be severely affected. A system therefore is like the human body. If one part of the body, for instance the heart, has a problem, the entire body will feel the impact of this problem. And until the heart is cured of its problem the entire body will continue to ail.

It was Talcott Parsons, an American Sociologist, who introduced the Systems theory to Social Sciences but it was however, David Easton, the Canadian-American Political Scientist, who brought the depth of the theory to Political Science. To Easton (1965), a system is an agglomeration of a set of interactions. He avers that there are four major premises of the systems theory viz system, environment, response, and feedback. His analysis of the political system led him to conclude that the ability of the political system to make binding decisions is what separates it from other systems. He describes the environment as the area where the transformation of inputs into outputs takes place. Inputs are of course the demands on the system while the output are policies and decisions. According to Easton, the reaction of the political system to the inputs is the response, while the feedback is the process through which information about the generated output and its environment is communicated back to the political system. The political system, Easton maintains, leads to an unending cycle of policy formulation, opinion aggregation, and policy adjustment. He shows this graphically as seen in the figure below.



The Concept of Conflict

There is no gainsaying the fact that conflict is endemic in human nature and interactions. Conflict stares at us whether as individuals, families, kindred, communities, states, etc. Conflict confronts man on daily basis in all aspect of human endeavours. The conflict that man faces may be real or perceived. This means that there are real conflict situations on one the hand and psychological conflict situation on the other hand. No matter the type of conflict that comforts man, the bottom line is that conflict is as a result of disagreement. In the words of Ajah (2007) "Conflict is an attitude, a behaviour or action or a process that introduces strains and stresses in the relationships between two or more parties on say, the attainment of a set of interest or goals. To Frances (2006), conflict is the pursuit of incompatible interests and goals by different groups. Conflict is therefore largely inevitable. Ota (2009) avers that "Human beings live in groups, each with its own contradictory values, perspectives and opinions. Of course this makes for conflict.

Causes of Conflict Intergovernmental Relations

Conflict is inevitable in human nature but this is even more so in intergovernmental relations. This is because as complexities of modern government increase, so do conflicts emanating from the complexities. What are the factors or causes of conflicts in intergovernmental relations?

i. **Conflict Emanating From Excessive Control, Display of Superior Power and Interference from the Higher Levels of Government.**

Conflict often shoots up when higher layers of government exert unnecessary and an uncalled for forceful control on the lower echelon of powers. The federal system of government presupposes that there are different levels of government with each constitutionally allotted with powers and areas of authority. Each unit of government is constitutionally limited to its jurisdiction where it should be autonomous and independent. But this constitutional provision and arrangement is not always allowed to thrive. In some federal states, especially in the Third World, Nigeria inclusive, there is often unnecessary control, display of superiority and interference from higher layers of government. This of course leads to conflicts. As Iheouu and Alozie (2021) state:

In the Nigeria example where the constitution clearly delineates the exclusive, concurrent and residual lists, sometimes the federal government barges into residual list constitutionally bestowed on the states. There are even some situations in which the states try to legislate in the exclusive list which could be seen as a display of arrogance.

ii. Conflict of Tax Jurisdiction

To Ogbuishi (2007) conflict of tax jurisdiction refers to conflicts arising from, which layer of government has the right to collect what revenue from a particular area. In the Nigeria federal system, most of the resourceful sources of revenue is constitutionally reserved for the federal government to the vexation and consternation of the lower levels of governments, that is, the states and the local governments, which are in the process, left with less lucrative sources. The outcome of this is that states and sometimes local governments from time to time venture into areas that are the exclusive reserve of the federal government. Of course, this results to conflicts and frictions. Things are even further saddened in that sometimes the states also meddle into the purview of the local governments.

iii. Conflict of Revenue Allocation Formula

Nigeria from its inception has tried different revenue allocation formulas. None has inclusively satisfied the Nigerian populace from different and varied backgrounds. These revenue allocation formula were quickly jettisoned. Revenue allocation constitutes a major area of controversy, tension and acrimony in Nigeria. This is because revenue allocation formula is often very contentious in the country as the different sections of the country faults it one way or the other. Revenue allocation formula is therefore a major source of conflict in Nigeria.

iv. Conflict of Resource Control

Resource control is one of the strongest and compelling factors that causes conflict in Nigeria's federalism. This was clearly seen in 2002 when the federal government joined all the state governments in a suit in the Supreme Court to determine the contentious constitutional dispute of which level of government has the right to offshore mineral deposits of the country. The federal government was of the opinion that it has or should have the exclusive right to the offshore mineral deposit while the littoral states argued that they had the exclusive right to the natural resources located within their territorial waters and beyond the low water mark into that territorial continental shelf. The littoral states therefore strongly contended that the natural resources derivable from both the offshore and onshore areas of their territory belong to them and therefore asked for 13 percent of derivation from the mineral proceeds according to Section 162 (2) of the 1999 Constitution which had hitherto not been given to them. They sought the court to restrain the federal government from violating this constitutional provision. The Supreme Court, however, ruled a verdict in favour of the federal government that offshore mineral deposits belong to the federal government but nonetheless gave a consolatory verdict to the states to the effect that the effective date of the payment of 13 percent derivation is 29th May, 1999, which of course, was the date the 1999 Constitution took effect. This verdict in effect gave the states some consolation as they got three years arrears of the 13 percent derivation. There is no gainsaying the fact that the issue of resource control is still on as it is embedded in the call for the restructuring of the Nigerian state in line with true federalism.

A close scrutiny of the numbers (ii), (iii) and (iv) of the causes of conflict in intergovernmental relations show that they all dwell on fiscal relations. This goes to show that the most important cause of conflict in intergovernmental relations is the financial relations between the different levels of government.

A Comparative Study of Inter-governmental Fiscal Relations

In this segment of the study, we shall look at the workings of inter-governmental relations in some selected countries from three different continents viz Africa, America and Europe and compare their experiences to that of Nigeria.

The workings of intergovernmental fiscal relations in Argentina has been very problematic. A study by Tommasi, Saiegh and Sanguinetti (2001) identify some major deficiencies in the workings of the federal finances of Argentina. The first is the high deficits, increasing indebtedness and cyclical finances of provincial governments. The authors state that since 1991 and for the aggregate of all jurisdictions, provincial authorities have run continuous deficits which the authors maintain, on average are significant, when compared to their own total revenues. The growth of deficits and the accumulation of debt become very critical if the provinces find it hard to find sources of finance to service both current deficit and other debts. It becomes more excruciating when Argentine economy fall into sharp recession as often happens.

The above notwithstanding, the second deficiency identified by the authors is 'Bail Out'. They state that in some cases the provincial deficits have been financed by rescue operations undertaken by the Argentine federal government. A good example is the case of bail out which occurred during the transfer to the national government of some of the provincial pension systems. One of the main sources of deficits in the provincial finances was the state provincial pension system. This system generated large deficits due to poor mechanism for collecting revenues and too generous benefit payments.

The third deficiency of the Argentine inter-governmental fiscal relations is poor local tax collection. This is one of the root causes of the financial difficulties faced by the provincial governments. This poor performance in local tax collection is tied to weak local tax agencies which do not have updated information in relation to tax bases and other key variables. Thus, tax compliance is very low, not necessarily because of tax evasion but rather because some jurisdictions are not doing their best to strengthen their local sources of income. And when things become hard financially, they would want to run to the national government whose own tax collecting mechanism is not even top notch.

The fourth deficiency is akin to the third. This has to do with poor national tax collection. Value Added Tax (VAT) is the main revenue source for the consolidated public sector and this was estimated to be 55% which is in contrast to that of Argentina's neigbouring countries. Thus, while Chile is estimated at 80%, Uruguay is about 70%.

The responsibility for the poor tax compliance in Argentina cannot solely be blamed on the federal system being practiced. However, many observers believe that by virtually eliminating any incentive for the provincial authorities to cooperate in the collection of co-participated taxes, the Argentine government is part of the reasons because this virtually eliminates any incentive for the financial authorities to cooperate in the collection of pooled taxes. There is a strong reasoning that Argentina really needs to strengthen its fiscal relations to get the country matching strongly as it should.

In Belgium, federalism started in 1963 but got stronger from the 1970s. With the coming of federalism and the subsequent reforms, Spahn (2009) avers that the country has undergone a dramatic process of transferring power from the centre to the regional and community authorities. The reforms, especially the one that took place between 1988 and 89, did not only assert the communities, but also established the regions as equal partners with the central government and of course bestowed them with substantial expenditure functions.

With the region having so much expenditure functions, with varying economics powers, there is no way there will not be fiscal conflicts among the regional governments and between the regional governments and the central government. Of course this will lead to both horizontal and vertical fiscal imbalances. When this occurs, the federal government becomes an important broker in order to achieve political consensus. The pathway in the Belgian inter-governmental fiscal relations often has been for the Federal Government to “bail-in” regions and communities through financial concessions. One can therefore say that the constitutional reforms which Belgium underwent stripped the central government of a large part of its assets but left it with most of its explicit and implicit liabilities particularly for national debt, pensions, and wealth programmes. In a large way, the intergovernmental fiscal relations in Belgium favor the regional and local government authorities.

To Moges (2010) fiscal federalism is essentially the choice and distribution of fiscal decision-making power across multi-leveled government but in Ethiopia he contends that the fiscal system has historically being characterized by high centralization and concentration of fiscal decision-making power at the centre. It therefore follows that because of this high centralization and concentration of fiscal decision making at the center, the assignment of revenue resources and expenditure responsibilities between the federal and regional authorities is such that almost all of the regional governments cannot generate enough own revenue to take care of their expenditure responsibilities. This has of course given rise to the problem of vertical fiscal imbalances and led to the dependence of regional governments on the federal grants to cover their recurrent expenditures. The recurrent expenditure is often absorbed by payments of workers’ salaries and allowances which are very difficult to reduce, does not give room for anti-poverty reduction effort. This situation led Moges to state that “It is therefore clear that the fiscal policy stance of the Federal Government directly affects the policy choice variables at the regional levels despite the nominal fiscal autonomy that regional governments seem to exercise”.

To address this problem of fiscal imbalance, Moges (2005), states that the Federal Government of Ethiopia has used grant formula to distribute federal grants that take into account a composite of several indicative variables. However, the practice of providing unconditional block of federal grants, as the federal government of Ethiopia does to regional governments, has important bearing on the fiscal management of regions and how resources would be channeled to lower levels of government. The federal government grants according to Moges, do not address the intra-regional distribution of fiscal subsidies. Regional levels of centralized decision-making and fiscal behaviour is a reality that needs to be addressed in time as the practice tends to cut off the funds that should accrue to the local governments.

Intergovernmental Relations Conflict Management in Nigeria

This study has looked at intergovernmental fiscal relations in some countries and how they try to resolve them. In Nigeria, we could see that most of the conflict arising from intergovernmental relations come from the fiscal relations between and among the levels of government. This therefore means that to a large extent conflict management in intergovernmental relations in Nigeria is conflict management of her fiscal relations. There are three methods of conflicts resolution in Nigeria’s Intergovernmental Relations. These are Judicial Resolution, Administrative Resolution and Political Resolution.

(I) Judicial Resolution

Conflicts are bound to arise in the workings of intergovernmental relations. Conflicts that arise between the different layers of government in Nigeria are resolved through judicial processes. The Nigerian Constitution vests judicial power in the hierarchy of courts. Section 232 (I) of the 1999 Constitution provides that:

> The Supreme Court should with total exclusion of any other court have original jurisdiction in any dispute between the federal and state if and in so far as that dispute involves any question (weather of law or fact) on which the existence or extent of legal right depends.

The courts are therefore constitutionally empowered to resolve conflicts arising from intergovernmental relations. A good example of judicial resolution of conflict was indeed on intergovernmental fiscal relations. In April 2002, the Supreme Court handled the dispute between the Federal Government and the state governments regarding which level of government has the right to offshore mineral resources. The states, especially the littoral states, contended that they have the right to the offshore mineral deposit while the Federal Government maintained that it is its exclusive right. The Supreme Court resolve the conflict in favour of the Federal Government but however, gave the littoral states a consolatory ruling that the 13% derivation from federal allocation shall take effect from 29th May, 1999 which is the date the 1999 Constitution took effect.

(ii) Administrative Resolution

Nigeria also uses administrative techniques to resolve conflicts in intergovernmental relations. These administrative techniques are for collaborations and include regular intergovernmental consultations and negotiations through institutionalised mechanisms. Such institutionalised mechanisms include the following:

a. The National Council of State
b. The National Economic Council
c. The Revenue Mobilisation, Allocation and Fiscal Commission
d. The Federation Account Committee
e. The National Council of Establishment
f. The National Council of Trade
g. The National Council of Agriculture
h. The States-Local Government Joints Account Committee
i. The Local Government Service Commission (Ogbuishi, 2007: 104)

A close look at these institutionalised administrative mechanisms which are used to resolve conflicts in intergovernmental relations shows that about half of them are geared for resolving conflict in intergovernmental fiscal relations.

(iii) Political Resolution

Sometimes court rulings and judgments may not fully resolve issues. Favourable judgment may be served but the discontent may still exist. This is true of the Supreme Court ruling in which it returned that it is the Federal Government that has the right to offshore mineral deposits rather than the littoral states. This ruling was met with a mounting socio-political discontent from the littoral states against the presidency. To defuse the tension occasioned by the discontent from the littoral states, the President during a cabinet meeting in July 2002 worked out an interim political resolution by giving the most affected littoral states namely Akwa Ibom and Ondo states a monthly allocation of N600 million and N120 million respectively (Ogbuishi 2007:106)

Conclusion

The Nigeria's political history has shown an over centralisation of power at the centre. This led to intergovernmental fiscal relations being dictated from the centre. This impetus started during the colonial days when the surplus revenue from the southern part of the country was used to subsidise the North. Things have not really changed in Nigeria since then. Even though that the Richard Constitution of 1946 turned Nigerian into a federation and devolved power from the center to the regions which led to a more positive intergovernmental fiscal relations, when the military took over the reins of power in Nigeria they once again over concentrated power at the center and Nigerian lost its fiscal federation.

This concentration of power at the centre has led to serious conflict in intergovernmental relations especially as it has to do with fiscal relations. The consequences of these is the case between the Federal Government and the littoral states on who owns the right to offshore mineral deposits.

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is known to be endemic in human relations and o in intergovernmental relations. Our study of a, Belgium and Ethiopia shows this to be true but whenever it occurs mechanisms are set in place for its management. Nigeria has done the same and has so far carefully managed the conflicts arising from her intergovernmental transactions. The study hopes that Nigeria will continue to up the ante. The best way to achieve this is through establishing true federalism by which the states will control the natural resources found in their territories and pay in a determined and agreed percentage to the federal coffers.

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