

## **POLITICS OF INTERGOVERNMENTAL FISCAL RELATIONS AND ITS IMPACT ON THE ECONOMIC DEVELOPMENT OF THE FEDERATING UNITS IN NIGERIA: A CASE STUDY OF ADAMAWA STATE (1999-2023)**

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### **ABSTRACT**

*This study examines the politics of intergovernmental relations (IGR) and its impact on federalism and economic development of the federating units within Nigeria. The research tackles the multifaceted challenges posed by revenue allocation, resource control, and state autonomy, aiming to shed light on the interactions between federal and state entities during this specific period. The problem at hand centers on the need to understand how IGR dynamics shaped the Nigerian federal system during a crucial phase of its history. The study delves into the complexities of revenue allocation mechanisms, the tensions surrounding resource control, and the extent of state and local government autonomy. To address this problem, the study employs qualitative methods of data collection and analysis. Qualitative examination of policy documents and governmental actions offers a deeper insight into the practical dynamics that unfolded during the period under review. The findings of this study underscore the conflicts stemming from revenue sharing mechanisms, the intricacies of resource control tensions, and the challenges to state and local government autonomy. The findings collectively paint a vivid picture of the complexities that characterized intergovernmental relations within the Nigerian federal system.*

### **Introduction**

The practice of federalism in Nigeria has faced significant challenges related to intergovernmental relations. Intergovernmental relations refer to the interactions and relationships between different levels of government within a federal system. This study aims to explore the specific problems arising from intergovernmental relations between 1999-2023 in Nigeria. One of the key problems during this period was the issue of revenue allocation. The formula used to distribute revenue between the federal, state and local governments faced criticism and disputes, leading to tensions and conflicts in some cases. The scope of this problem encompasses the lack of fairness and transparency of revenue allocation and its impact on the relationship between the central government and the other lower-level governments (Adeyemi, 2013; Olapade, 2009).

Another problem that emerged was resource control. Nigeria's oil-producing states demanded greater control over their natural resources and a larger share of the revenue generated from them. This issue not only affected intergovernmental relations but also had implications for

economic development, political stability, and regional disparities. The scope of this problem includes the exploration of resource control tensions and their effects on federal governance. State autonomy became a focal point of intergovernmental relations during this period. The central government's efforts to combat corruption and enforce accountability, particularly through the establishment of institutions like the Economic and Financial Crimes Commission (EFCC), raised concerns among some states about encroachments on their autonomy. The scope of this problem encompasses the balance of power between the federal, state and local governments and the limitations of the powers of the central government (Bello, 2011 & Adeyemi, 2013).

To investigate the impact of the politics of intergovernmental relations on federalism in Nigeria, this study adopts a comprehensive methodology. It includes data analysis and a review of relevant actions, policies, and scholarly literature. Data sources comprise government reports, policy documents, scholarly articles, legal frameworks, and public discourse.

The data analysis seeks to identify patterns, trends, and conflicts related to intergovernmental fiscal relations during the period under review. By examining the actions taken by the central, state and local governments, as well as the responses and demands of different stakeholders, this study aims to gain insights into the motivations and consequences of politics of intergovernmental relations in Nigeria.

### **Statement of the Problem**

The practice of federalism in Nigeria has been characterized by tensions between different levels of government. These tensions have been exacerbated by the centralization of power in the federal government in recent years. Between 1999-2023, successive governments have introduced a number of reforms that aimed to strengthen the financial autonomy and capacity of state and local governments. However, the administrations also centralized power in the federal government. This contradictory trend had a mixed impact on the practice of federalism in Nigeria. On the one hand, the reforms that strengthened the financial autonomy and capacity of state and local governments helped to reduce tensions between the federal government and subnational governments but the fiscal problems between states and local governments are not yet resolved (Adeyemi, 2013; Olapade, 2009). This was particularly evident in the Niger Delta states, Lagos and in some states in the North Eastern Nigeria. On the other hand, the centralization of power in the federal government undermined the autonomy of state and local governments. This led to accusations that the central government has been trying to create a unitary state, and it contributed to a decline in the quality of governance at the subnational levels across Nigeria. Overall, the impact of IGR on the practice of federalism in Nigeria between 1999-2023 was mixed. The reforms that strengthened the financial autonomy and capacity of state and local governments helped to reduce tensions between the federal government and subnational governments. However, the centralization of power in the federal government undermined the autonomy of state and local governments, and contributed to a

decline in the quality of governance at the subnational level in Nigeria (Bello, 2011 & Adeyemi, 2013).

The future of IGR in Nigeria will depend on the ability of the federal government, state and local governments, and civil society organization to find a balance between the need for strong central government and the need for devolved power to subnational governments. If Nigeria is to achieve true federalism, it will need to find a way to ensure that all levels of government are given the appropriate powers and control over certain issues including resources. The statement of the problem focuses on three key areas: revenue allocation, resource control, state and local government autonomy, and their impact on good governance and national development (Bamgbose, 2008; Olapade, 2009).

One challenge was the inequitable distribution of revenue between the federal, state and local governments. The existing formula for revenue distribution was criticized for being unfair and lacking transparency. This led to disputes, legal battles, and a growing sense of dissatisfaction among the states. The inequitable distribution of revenue hindered economic growth and development in the states, perpetuated regional disparities, and undermined the principles of fiscal federalism. Another challenge was the demands of oil-producing states for greater control over their resources and a larger share of revenue generated from them. This created tensions and conflicts with the federal government. The lack of a clear and inclusive framework for resource control hindered sustainable development, exacerbated environmental degradation, and fueled unrest in resource-rich regions (Ikein, 2015; Ikelegbe, 2003 & Adeyemi, 2013).

A third challenge was the balance of power between the federal, state and governments. While efforts to combat corruption and enforce accountability were crucial, some states perceived these measures as encroachments on their autonomy. The centralization of power and decision-making processes threatened the principles of federalism, hindered effective governance, and undermined the ability of states to address their unique challenges. These challenges have wider implications for good governance and national development. The disputes over revenue allocation, resource control, and state autonomy created a fragmented and often contentious relationship among the central government, states and local governments. This hindered policy coordination, often leads to inefficiencies in resource utilization, and impeded effective service delivery to citizens. The lack of synergy and cooperation among different levels of government hindered progress in critical sectors such as infrastructure development, healthcare, education, and poverty alleviation. Resolving the intergovernmental challenges is essential for promoting good governance, enhancing public service delivery, and achieving sustainable national development across all levels of government in Nigeria (Eke, 2013; Eleazu, 2012).

### **Objectives of the Study**

- i. To identify the key reforms and initiatives introduced by the successive governments that affected IGR in Nigeria.

- ii. To assess the impact of these reforms on the financial autonomy of state and local governments in Nigeria.

## **Literature Review**

### **Intergovernmental Relations**

Intergovernmental relations, a cornerstone of federal systems, epitomize the intricate web of interactions, negotiations, and collaborations between various tiers of government within a nation (Radin, 1981). During the Obasanjo regime in Nigeria, the concept gained profound significance due to its pivotal role in shaping the landscape of federalism. Intergovernmental relations served as the conduit through which policies, resources, and responsibilities flowed between the central government and the constituent states, playing a defining role in the governance architecture. At the heart of intergovernmental relations during the Obasanjo era were the discussions surrounding resource allocation and revenue sharing. With oil resources as a substantial revenue source, these negotiations held paramount importance. The deliberations determined the proportion of revenue allocated to the federal government and individual states, directly impacting states' financial autonomy. These intergovernmental dialogues had far-reaching consequences, influencing states' capacity to provide essential services, invest in development projects, and drive economic growth (Ikein, 2015; Ikelegbe, 2003; Adeyemi, 2013).

Nigeria's socio-political landscape is characterized by diverse ethnicities, cultures, and regions, often leading to tensions and conflicts. Intergovernmental relations emerged as a crucial tool for conflict resolution and unity. By providing a platform for discussions and negotiations, the federal structure facilitated the addressing of grievances arising from historical imbalances and regional disparities (Olowu & Wunsch, 2004). The successful resolution of conflicts through intergovernmental collaboration not only preserved political stability but also nurtured a sense of national unity and shared purpose. The Obasanjo regime saw the dawn of significant constitutional reforms that underscored the essence of collaborative governance. The interplay between the federal government and state governments was pronounced in the reform processes. The negotiations surrounding state creation procedures, local government autonomy, and power-sharing mechanisms were intrinsically linked to effective intergovernmental relations. These negotiations were emblematic of the balance between centralized authority and regional autonomy, shaping the nation's governance landscape (Anifowose, 2010; Agbaje, 2004).

### **Impact of Intergovernmental Relations on Federalism**

Intergovernmental relations exerted a profound impact on the financial autonomy and viability of states within the Nigerian federal structure during the Obasanjo era. The negotiations over resource allocation and revenue sharing directly influenced the financial health of state governments. The distribution of revenue from oil resources had tangible implications for states' ability to fund essential services, infrastructure projects, and social welfare programs

(Okoli, 2017). Effective intergovernmental relations ensured that states received a fair share of resources, enabling them to address local needs and aspirations more effectively. This financial autonomy not only bolstered state governance but also contributed to a more balanced development trajectory across the nation.

In a nation as diverse as Nigeria, regional tensions and conflicts were an inherent challenge to federal governance (Suberu, 2004). Intergovernmental relations served as a conduit for conflict management and resolution. The federal structure provided a platform where grievances stemming from historical, ethnic, or economic disparities could be addressed through dialogue and negotiation (Okwudiba, 2012). Effective intergovernmental collaboration was instrumental in defusing tensions, fostering trust, and maintaining political stability. By channeling disagreements into constructive conversations, intergovernmental relations played a pivotal role in upholding the integrity of the federal system and preventing conflicts from escalating into larger crises.

The Obasanjo regime's pursuit of constitutional reforms underscored the intricate interplay between intergovernmental relations and the stability of Nigeria's federal structure (Arowolo, 2009). The negotiations surrounding state creation, local government autonomy, and power-sharing mechanisms required extensive collaboration between the federal government and state governments. Intergovernmental consensus was indispensable for translating these reforms into tangible constitutional changes. The success of these endeavors represented a delicate balance between centralized authority and regional aspirations, contributing to the ongoing process of nation-building and democratic consolidation.

Intergovernmental relations were pivotal in the implementation of policies that aimed to promote equitable development across Nigeria's diverse regions (Ekeh, 2003). The cooperative engagement between the federal government and state governments was critical in ensuring that developmental initiatives reached all corners of the nation. By aligning federal policies with regional priorities, intergovernmental relations facilitated a more inclusive approach to development. This collaboration allowed for the customization of policies to suit local needs and fostered a sense of ownership among state governments, ultimately contributing to a more balanced socio-economic landscape.

### **Characteristics of Intergovernmental Relations**

As a process, Intergovernmental relations (IGR) are associated with some characteristics. These features could be summed up as follows according to High (2009):

Intergovernmental relations have a bearing on all Intergovernmental units in operation in a given from the top to the bottom, for example, in Nigeria that is, the federal government, state governments, local government, government agencies, public corporations, commissions, committees, institutions etc, all are involved in it the relationship between each other and the quality of the same coupled with frequency of interaction amongst them has its impact on

policy making and implementation. Inter-governmental relations aim at purposeful behavior of governmental officials involving in the process. The official actions and attitudes have to be positive and meaningful for the interest they should not put the public interest at state.

Intergovernmental relations aimed at regular interaction among officials through frequency interactions based on objectives data and analysis, the officials at various levels can contribute to the attainment of target fixed for the given unit of governance. The day-to-day constraints called for practical working relationship among the officials. Public officials include all governmental officials and actors are elected presentations such as members of the National assembly state legislative assembling, local governmental or indirectly elected representatives as in the local governmental, political executives and appointed, officials, including the administrative personnel at lower or middle range etc. The financial aspects viz, loans, grants-in-aid sharing and auditing etc. also strengthens or weakens the Intergovernmental relations.

### **Models of Intergovernmental Relations**

At the global levels, three models of Intergovernmental relations exist, these are the

1. Partnership or overlapping authority model
2. Principle agent or inclusive authority model
3. Dual or coordinate authority model Benovertz Zolo-Hight 2009.

Within the partnership overlapping authority model, the three or two levels of governments are regarded as equals before the law. The construction and parliament usually definite and reevaluate the activities of all the levels of government consequently, both the powers and responsibilities of the various tiers all the levels of government could be added and subtracted from over time, as a result of the co-equal assumption of the model, local government usually command considerable financial autonomy as they are given power to tax their citizens and desertion on the nature form and level of services they finish to provide. In the partnership model too, there is an inhibiting cooperation and understanding among the various levels of government. Such that the function of one tier of government can be performed by another tier on its behalf for instance. In Britain where the model of Intergovernmental relations is near ideal, some services and functions which constitutionally belong to the central government are usually performed by the local government on behalf of the central because the responsibilities in quest are personnel in nature and be extension performed close to or where the beneficiaries like (Nnoli,2010; Wright, 2009).

Since services are social welfare services, health, and social security delivery aspect of immigration control among others on the other hand, some local government services, which are technically beyond the competence of the tier of government could be centrally performed on its behalf by the relevant field department of the central government ministry (Bello Iman 2011) within the principal agents or inclusive authority model a hierarchical view of the relationship between the federal, state and local government is presented. This contrast sharply

with the partnership model. Under this model, the state and local government are seen as means for locally administering centrally determined services (Ojo, 2005; Wright, 2009).

### **Intergovernmental Fiscal Relations**

The realm of intergovernmental relations within federal administrative systems has consistently grappled with one pivotal policy issue: finance. Post-Second World War, financial resources have taken center stage in discussions surrounding intergovernmental relations. It's remarkable how, with a few exceptions, financial resources are the lifeblood that sustains levels of government beyond the federal tier. This financial interdependency highlights the intricate nature of the federal structure (Ayoade, 2004; Ojo, 2005).

Despite the considerable passage of time, Nigeria's fiscal intergovernmental relations have yet to discover an optimal formula for revenue allocation among the various tiers of government. The challenge lies in striking a balance between distributing resources in line with the institutional functions assigned to each level. This delicate task encompasses ensuring that the allocation supports governance effectiveness, service delivery, and equitable development across the nation (Nnoli, 2010; Suberu, 2007).

The intricacies of revenue allocation underscore the multifaceted nature of intergovernmental fiscal relations. As Nigeria's federal system evolved, it became evident that a "one-size-fits-all" approach to revenue allocation lacked the precision required for effective governance. The varying needs, capacities, and functions of each level of government necessitated a dynamic formula that could adapt to changing circumstances and foster collaborative financial management.

The pursuit of an optimal revenue allocation formula has been a persistent goal. Nigeria's socio-economic diversity and evolving federal structure make this quest a dynamic challenge. The formula's design must balance the fiscal capacities of different tiers, address regional disparities, and incentivize efficient resource utilization. Achieving this delicate equilibrium is essential not only for promoting intergovernmental cooperation but also for steering the nation toward sustained development (Ayoade, 2004; Ojo, 2005).

Intergovernmental fiscal relations encapsulate the intricate dance between financial allocations and institutional functions. Establishing a robust fiscal framework that aligns revenue distribution with governance responsibilities is crucial. Such harmonization fosters a sense of accountability and ensures that each level of government can fulfill its mandates effectively. It also reinforces the collaborative nature of federalism and bolsters the nation's overall governance architecture.

### **Theoretical Framework**

The theoretical framework that underpins this study is drawn from a synthesis of federalism theory and intergovernmental relations. These theoretical perspectives collectively provide a

comprehensive lens through which to analyze the impact of intergovernmental relations on the federating units in Nigeria. Federalism theory serves as the overarching conceptual framework, offering insights into the division of powers and authority between central and state governments within a federal system. This theory provides a foundation for understanding the intricate dynamics that define the interactions, tensions, and collaborations between different tiers of government in Nigeria. By delving into the allocation of powers and responsibilities, federalism theory allows us to explore how the distribution of authority shapes governance mechanisms, policy outcomes and dividends of good governance (Adebayo, 2023; Ayoade, 2004; Wright, 2009).

Complementing federalism theory, intergovernmental relations theory offers a nuanced understanding of the interactions between different levels of government. This framework sheds light on the cooperative and conflictual aspects of intergovernmental dynamics, which are pivotal to comprehending the challenges and opportunities posed by revenue allocation, resource control, and state autonomy. Intergovernmental relations theory enables an exploration of negotiation processes, policy coordination, and the complex mechanisms through which governmental entities navigate their shared responsibilities (Ajaegbu, 2015; Mustapha, 2002).

By amalgamating these theoretical underpinnings, the study aims to holistically dissect the impact of intergovernmental relations on federalism in Nigeria in general and Adamawa State in particular. This comprehensive framework allows for a multi-dimensional analysis that accounts for political, institutional, and operational factors. Through this theoretical synthesis, the study seeks to uncover the intricate mechanisms through which revenue allocation, resource control, and state autonomy were shaped by intergovernmental dynamics (Adebayo, 2023; Abiodun, 2016).

### **Research Design**

The selection of an appropriate research design serves as a fundamental cornerstone in any study, shaping the trajectory of data collection and analysis. Within the context of this study, a descriptive research design has been chosen. This design is deemed particularly fitting due to its capacity to thoroughly explore the intricate dynamics underlying the interplay between intergovernmental relations and federalism in Nigeria. The descriptive research design is inherently oriented towards unraveling and elucidating phenomena, making it a suitable choice for an inquiry that aims to comprehend the nuances of the impact that intergovernmental relations exerted on the federalist framework during a specific historical period (Ikelegbe, 2008, Kumar, 2003).

The selection of the descriptive research design is underscored by its inherent alignment with the research objectives. As the study strives to explore and describe the impact of intergovernmental fiscal relations in Adamawa State. A design that facilitates a comprehensive and detailed examination of the subject matter is essential. The descriptive research design

empowers researchers to delve into the historical context, analyze various dimensions of intergovernmental relations, and gain insights into how federalism is practiced in Nigeria (Kothari, 2004, Agbage 2006).

### **Methods of Data Collection**

Qualitative method of data collection was used in this study. This means that the study used unstructured interviews guide for data collection and content approach for data analysis. The foundation of this study rests upon the robust framework of both primary and secondary sources of data.

### **Population and Sample Size**

The population of the study consists of all the major stakeholders and actors in intergovernmental fiscal relations in Adamawa State. Considering the practical limitations of studying the entire population, a purposive sampling technique was adopted to select 20 research subjects for the interviews. The research aimed to uncover and interpret the intricate dynamics of intergovernmental fiscal relations and their impact on the practice of federalism. The richness and complexity of historical events, intergovernmental negotiations, and their implications necessitated a qualitative analysis that could capture the nuances of the subject matter.

### **Findings**

The major findings of the study are as follows:

In Nigeria, the Internally Generated Revenue (IGR) has been influenced by various reforms and initiatives introduced by successive governments at both federal and state levels. Some of the key reforms and initiatives include:

- i. Value Added Tax Reforms: The interview data reveals that the introduction of the Value Added Tax (VAT) and reforms in personal income tax systems aimed at broadening the tax base and increasing compliance. The Federal Inland Revenue Service (FIRS) has also been active in enhancing tax collection efficiency “(interview policy analyst , A,2025 )”
- ii. Revenue Mobilization and Fiscal Responsibility Act: This act aims to ensure accountability in government spending and revenue generation, compelling states to improve their revenue collection mechanisms “(interview with research subject B, 2025)”
- iii. State Revenue Laws: Many states have enacted specific laws to enhance their revenue-generating capacities, focusing on property tax, entertainment tax, and other local levies.
- iv. Revenue Allocation: The distribution of revenue between the federal, state, and local governments is governed by the Revenue Allocation Formula. This formula

often determines the financial resources available to state and local governments, impacting their ability to operate independently. “(interview with research subject, P. 2025)”

- v. Dependence on Federal Transfers: Many state and local governments rely heavily on federal allocations, such as the statutory monthly allocations from the Federation Account. This dependence can limit their financial autonomy, making them vulnerable to changes in federal policies and priorities “(interview with research subject, C. 2025)”
- vi. Conditional Grants: Federal transfers often come with conditions attached, which can restrict how state and local governments use these funds. This conditionality can limit their financial autonomy and force them to align with federal priorities rather than local needs. “(interview with research subject, D. 2025)”

### **Conclusion**

In conclusion, the findings of this study highlight the significant impact of various reforms and initiatives on the Internally Generated Revenue (IGR) landscape in Nigeria. The introduction of Value Added Tax reforms, the Revenue Mobilization and Fiscal Responsibility Act, and the enactment of state-specific revenue laws have collectively aimed to enhance the efficiency and scope of revenue generation. Furthermore, the promotion of Public-Private Partnerships and the digitalization of revenue collection processes have contributed to increased transparency and operational efficiency.

However, the study also reveals challenges related to the dependence on federal transfers and the conditionality of grants, which can undermine the financial autonomy of state and local governments. While measures such as capacity building and local government autonomy initiatives are steps in the right direction, the reliance on federal allocations poses a risk to sustainable IGR growth. Therefore, it is essential for policymakers to continue refining these reforms while addressing the structural dependencies that limit the financial independence of subnational governments. By doing so, Nigeria can strengthen its revenue generation framework and enhance economic resilience in the face of evolving fiscal challenges.

### **Recommendations**

- i. There should be more emphasis on capacity building for staff across all levels of government
- ii. There is need for policy makers across all levels of government to continue to refine intergovernmental reforms to address the structural dependencies that limit the financial independence of subnational governments in Nigeria.
- iii. Government should improve fiscal autonomy between state and local governments the autonomy to manage the finances and responds to the local needs and priorities.
- iv. The fiscal federalism should be strengthen through constitutional reforms to rebalance fiscal powers among the three tiers of governments

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