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Fiscal Federalism in Nigeria: Empirical Review

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Abstract

Fiscal federalism is the distribution of financial resources and responsibilities between different levels of government, such as the federal government and state governments. This paper reviewed the empirical literature on fiscal federalism in Nigeria. In Nigeria, fiscal federalism is established in the constitution, with the federal government having primary responsibility for defense, foreign affairs, and other national issues, while state governments are responsible for issues such as education and health. The distribution of revenue in Nigeria is governed by the Revenue Allocation Formula, which divides the country's revenue between the federal, state, and local governments. Despite the constitutional provisions, fiscal federalism in Nigeria has faced challenges, such as unequal distribution of resources, inadequate revenue generation by state governments, and limited autonomy for states. Improving fiscal federalism in Nigeria requires addressing these challenges and promoting a more equitable distribution of resources and responsibilities among the different levels of government. In order to effectively manage fiscal federalism in Nigeria, it is important for the federal, state, and local governments to work together, adhere to the provisions of the Constitution, and engage in constructive dialogue and negotiation. The main recommendation for managing fiscal federalism in Nigeria would be to implement a clear and transparent system for revenue sharing and allocation of resources between the federal and state governments. This can be achieved through the establishment of a well-defined revenue-sharing formula and clear guidelines for the distribution of funds to different levels of government. Additionally, strengthening fiscal accountability and oversight mechanisms, such as auditing and budget tracking, can help to ensure that resources are being used efficiently and effectively.

Keywords: *Federalism, fiscal, Nigeria, government, revenue*

INTRODUCTION

The term Fiscal was first used by a group of American Scholars to define decentralization theory in public sector in the United States of America. The fiscal federalism theory was able to spread to all liberal democratic States thanks to the national inclination of economic science to transcend national boundaries. In states with multiple levels of government, the phrase was given a broader connotation that has been used to highlight intergovernmental budgetary ties. In this respect, fiscal federalism has led to the development of operational models for composite States and formed a significant part of the study of the interactions between central and subnational administrations**.** Allocating funds and resources across different tiers of government is a central tenet of fiscal federalism. Intergovernmental fiscal arrangements, such as fiscal federalism, outline the roles and duties of different tiers of government and the associated budgetary allocations necessary to accomplish policy goals. The word is used to define a form of governance in which various agencies work together to oversee the nation's finances. Therefore, the term "fiscal federalism" is used to describe the system through which a federal state's several levels of government divide up tax revenue and operational responsibilities.

LITERATURE REVIEW

Principles of Federalism

The federalism system of government has a variety of features. According to Ozo-Eson, each level of government must function in concert and independently, each level must be financially self-sufficient, there must be a Supreme Court or an independent judiciary, and no level of government should have disproportionate power over the amendment process (2005). Furthermore, there must be at least two levels of government and a constitutionally established power structure between them. With the aforementioned in mind, fiscal federalism may be seen as a byproduct or ancestor of federalism.

Economic Federalism

Fiscal federalism is the term used to describe how the many levels of government are interconnected financially. It specifically refers to the grant or transfer program that the federal government uses to allocate funds to state and local governments. What's commonly referred to as revenue allocation is this. According to Elaigwu (2007), federalism is a system in which a national, all-encompassing government shares power with a number of regionalized (i.e., territorially localized) governments that operate separately and autonomously from one another. Within its jurisdictional region, it directly affects people and property.

According to Ekpo and Enamidem (2003), the principle by which disagreements resulting from the political decentralization of public sector duties and responsibilities are settled is fiscal federalism. They define fiscal federalism as the distribution of resources among levels of government and institutions such that each jurisdictional authority can carry out the duties entrusted to it.

What is also taken into account is the size and structure of the various levels of government, as well as the allocation of resources among them to carry out their various functions (Abada, Omeh, Ovaga & Ugwuanyi, 2022). the importance of revenue generation, allocation, and distribution for preserving each economy's old and new sociopolitical-economic structure.

The core of fiscal federalism is knowing which duties and resources are best handled by centralized levels of government and which should be handled by decentralized levels of government (Teidi, 2003). Budgetary federalism is a general normative framework used to decide which financial instruments are the most efficient in carrying out the various obligations assigned to the different levels of government. This concept or set of ideas can be helpful when working out the details of the financial links between the federal and state governments. By "fiscal federalism," we mean a system in which power and funding for public services are shared among multiple levels of government. What ties together the aforementioned definitions is the interaction between the budgets of different levels of government. The three tiers of government are the federal, state, and municipal levels (Ewetan, 2012).

Federalist theory holds that all tiers of government should work together yet remain autonomous, having the power to carry out their responsibilities without seeking additional funding from above (Sagay, 2008).

Federalism opposes the concentration of power in the center, which is the Federal Government, and is a workable notion for constructing a government in a pluralistic society like Nigeria. The component States of federalism do not serve as errand boys. On the other side, if I may say so, they also fail to fulfill the constitutionally mandated intermediate function of exercising legislative and fiscal autonomy (Sharma, 2005).

Principles of Fiscal Federalism

An ideal state with federalism would follow these fundamental principles. These principles, as stated by Akindele and Olaopa (2004), include:

a. Corresponding between subnational spending, obligations, and financial resources (including transfers from the Central Government), to enable subnational governments to carry out their assigned duties in an efficient manner.
b. Subnational governments' autonomy by giving them incentives to raise money on their own.
c. The central government's macroeconomic management policies are not jeopardized or compromised.
d. Giving sub-national governments the freedom to spend discretionarily where it is necessary to boost the effectiveness of public spending and elevate the accountability of sub-national services.
e. Intergovernmental transfers that are transparent, straightforward administratively, and founded on unassailable, objective criteria
f. Low administrative costs, which results in the efficient use of limited criteria.
g. Equalization payments to balance out inequalities in local and state fiscal capacities so that underdeveloped sub-national governments can provide enough essential public services.
h. A system to aid in the development of public infrastructure and its suitable financing.
i. The existence of a government role that is compatible with changes centered on the market; and
j. Objectives for income distribution that are shared nationally.

A variety of concepts have developed to define and direct the practice of interstate relations, drawing on the research of Agiobenebo (1999). This comprises:

a. The Principle of Diversity:

The ability of the federal system to maintain unity despite tremendous diversity serves as one rationale for its acceptance. Therefore, in order to appropriately accommodate the supply of products on a national, regional (State), and local level, the fiscal system must allow for variety and variances.

b. The Principle of Centralized Stabilization:

According to the notion, fiscal instruments must be used to achieve macropolitical goals (growth and stabilization) at the national level.

c. The Principle of Equivalence:

Different public goods are prevalent in different geographic areas. In order to achieve allocation efficiency, locational benefits resulting from inter-jurisdictional variations must be balanced using a mixture of taxes and public goods and services.

d. Correction of Spill-over effect:

Inter-jurisdictional externalities must be eliminated for fiscal federalism to be effective. Spillover effects, also known as inter-jurisdictional externalities, are externalities that people of different geo-political entities experience because they benefit many different locations. Open entities include public commodities and services. This criterion aims to regulate what is known as the "central city exploitation thesis" in the literature on fiscal decentralization, as well as the use of economies of scale and the justification for intergovernmental grants.

e. Minimum Provision of Essential Public Goods and Services:

According to this theory, fiscal federalism must guarantee that all citizens, regardless of where they live, would receive a minimal amount of certain basic public goods and services. This idea serves as the foundation of this book.

f. Fiscal Equalization Principle:

To ensure a minimum level of public goods and services, there must be some degree of fiscal equalization across the federating units of government in regions with pronounced regional resource imbalances and accompanying inequalities in sub-national governments' budgetary capacities.

g. The Efficiency Principles:

In this hierarchy, there are two dimensions in two steps. First, it calls for the common set of standards governing fiscal federalism to guarantee Parthian-style efficiency in resource distribution. Second, it calls for the collective norms governing intergovernmental fiscal relations to guarantee that every level of government optimizes internal revenue while putting in the least amount of effort through taxation and with the least amount of distortion.

h. The Principle of Derivation:

According to this idea, the constituent parts of a federation must be allowed to manage some of their preferences independently, using their own resources.

i. The Principle of Locational Neutrality:

Interregional fiscal disparities have an impact on the locational decisions made by both individuals and businesses. Therefore, some locational involvement seems to be an inevitable result of fiscal federalism given the inherent differences in resource endowment as well as in tax ability and effort. Therefore, the goal of policy is to lessen the distortions that result from such involvement. and,

j. The Principle of Centralized Redistribution:

Federal government should centralize the fiscal policy's ability to redistribute income through progressive taxation and spending plans. The idea of locational neutrality and this premise are mutually coherent. In other words, distortion may result if the redistribution function is decentralized.

From the principles put forth by Akindele and Olaopa (2004) and Agiobenebo (1999), it can be inferred that a federalist state should ensure alignment between the different levels of government's expenditure obligations and their financial resources in order for the duties allocated to them to be carried out properly. It should also provide the federating units more autonomy by including incentives for them to earn their own money. To enhance the efficiency of public expenditure and officials' accountability to their constituents in the supply of critical goods and services, it is also crucial to ensure that the central government's macroeconomic management policies are not weakened or undermined. Additionally, the federating units should be given discretion over expenditures in the appropriate areas. Intergovernmental transfers must also be transparent, easy to administer, and based on objective, unchanging criteria in order to save money on scarce criteria. Equalization payments must be made to compensate for differences in federating units' fiscal capacities in order to ensure that less wealthy federating units can provide adequate levels of essential public services. It should also include mechanisms that encourage the expansion of public infrastructure and its suitable financing, as well as promote the existence of a government role that is line with market-oriented reforms and with objectives for nationally accepted income distribution that demand the provision of basic goods and services by the distinct levels of government.

Benefits of Fiscal Federalism

The fiscal benefits of federalism are reflected in its fiscal promise, including enhanced service delivery through increased citizen participation, increased responsiveness in government action, and better accountability to the populace for public service outcomes. Implementing the policies and programs of governments with devolved political powers through fiscal management can have a number of distinct fiscal advantages.

- Diversities and responsiveness

Fiscal federalism permits fiscal diversity and varieties about what government services will be provided to the citizenry by the sub-national governments and local governments. The most fundamental benefit of fiscal federalism is that it allows inhabitants of a country who reside in various localities to continue to enjoy a range of different government services. In order to cater to the desires of a diverse population, local governments with some fiscal autonomy can change the types and amounts of services they offer as well as how they are funded. A degree of fiscal autonomy results in greater diversity in both the services offered and the methods used to pay for them because residents of different communities are unlikely to agree on the services that should be provided by the government. Financial sustainability, fiscal responsibility, and compliance with a standard of openness and democratic governance are all made possible by fiscal management, which provides these governments with the framework they need to respond to the service choices of their constituents. Federalist governments provide the institutional mechanism for responding to differences within a heterogeneous country. As a result, they become the form of government that best serves the needs of the populace, and the fiscal administration system provides a way to do it quickly and effectively. The diversity that is available with devolved local sovereignty cannot be provided by a system of dispersed national government branches. In fact, places themselves can exhibit variance. A federal state is justified by the Nigerian State's diversity, which includes its over 250 different ethnic nationalities, Muslim North and Christian South predominance, and a wide range of cultural traditions. On the other hand, the layers of government providing goods and services to fit the diverse population.

- Participatory governance

Federalist systems of administration give people the chance to engage in the political process in their own communities, which strengthens democracy. Real sovereign decisions are made closer to the populace rather than in some far-off capital. When the decisions and the decision makers are closer and more accessible, the public has a better opportunity of influencing the democratic process and the decisions that result from it. People are empowered in participatory governance through participation in the fiscal administration of decisions, not by receiving better knowledge about government actions. Even while communication technology has made it possible to deal with a central government in a better, more affordable, and more accessible manner, those methods do not quite replace the daily face-to-face contact that a physically accessible government provides**.** There exists the opportunity of citizens to participate in Governance at the three tiers of government, namely federal, states and local governments. The citizens also elect their representatives at these three levels of government. Some citizens are also opportune to be active players in the governance of the tiers of government the local, state and federal.

- Experimental and innovative policies

The states and local governments in a federalist state provide opportunities for the development of policies and programs at those levels for experimental purposes. Some of such innovative experiments will be successful while some will have problems. Where the innovations have problems, it will not put the nation at risk as if it experimented at the national level. Successful inventions can spread throughout the nation as best practices. Since state and local governments are tasked with serving the interests of their constituents, there are powerful competitive incentives for them to pursue efficiency and effectiveness: as their constituents observe what other governments are doing, they will call on their leaders to take similar or better actions. An example that easily comes to mind is the introduction of Sharia Law in the state of Zamfara at the return of democratic governance in Nigeria in 1999 by Ahmed Sani Yerima, the then Governor of Zamfara State. The euphoria that greeted the policy has gradually receded.

- Accountability

In a federalist arrangement, decisions by the tiers of government are made closer to the citizenry, rather than in the national; capital. In order to voice their concerns and interests to government representatives and officials, residents are likely to closely monitor decisions regarding government services and taxes that will fund them. They are also likely to keep a close eye on how the bureaucracy implements policy. The public monitors the execution of government programs, not an external auditing organization, therefore input is given right away rather than after the completion of a report by specialists. The individuals to whom the government will be held directly accountable in the upcoming election. Each state of the federating annually passes budgets outlining projects and programmes for the citizens. Citizens can easily access the states' budgets and engage the governments at the states and local governments' level.

- Enhanced internally generated revenue

When there is a direct correlation between tax payments and better government services, the populace is more likely to tolerate higher tax payments. That connection can be difficult to discern when taxes are assessed and collected at the federal level of government. Payments vanish into the national treasury, where they are spent in ways that don't really matter or affect the taxpayer. In a fiscal system that is based on federalism, the relationship can be very different. If there is a clear connection between a tax and a specific service, citizens are more likely to accept its imposition.

- Easier monitoring of results

Among the public services that frequently fall under the purview of local government are primary and secondary education, local transportation, protective services, local cultural and recreational facilities, housing and utilities, water and sewerage, waste management, and similar services. The impact of the services offered on the populace is instantaneous, hence there is less need for complex measuring tools to assess the success of the services. Citizens who use the services can quickly determine whether they are of high quality and acceptable cost. Without any survey or reporting delays, they may monitor the effects of the acts of the government authorities. It is also simple to communicate evaluation results. Communication of issues and outcomes is straightforward and quick, resulting in high responsiveness. This is crucial for the development of budget programs as well as for the evaluation of program results and the monitoring of program implementation.

- Subnational minority majorities

Despite being distinct minorities across the country, some ethnic, religious, linguistic, or socioeconomic groupings may make up the majority of the population in some areas. They might see their specific interests ignored by the majority in national politics, which would make them feel cut off from society. Without having to secede and create their own nation, local sovereignty allows these residents the ability to rule and to provide local government services, frequently with a style and content that differs from those in other regions. Local government with decentralized authority can be an excellent moderator of regional differences and tensions due to its capacity to adapt public services to local tastes and preferences. Regional majorities may be given a role in governance by the decentralized structure that they would almost definitely never experience at the national level.

- Maintenance of national standards

The development of a local identity and a local solution to the unique problems that localities face are encouraged by a national structure with local fiscal autonomy. However, maintaining a sense of national unity and certain standards for government performance across the country may clash with this responsiveness to local circumstances. Due to regional differences in government wealth, the expertise of local bureaucracies and officials, rules or their interpretation, and political decisions made by the populace, local governments may have varying service levels and standards. Depending on the area in which a company or person is based, government laws and programs will probably vary. As a result, the duties of the public sector that are determined to be under the purview of local governments must be those where national variance will be tolerated.

Empirical Review

Ewetan, Ike and Ige (2015) examined pertinent issues in Nigeria's fiscal federalism. Issues such as principles of fiscal federalism, decentralization and assignment of revenue from natural resources, decentralization and corruption, regional disparities and national unity. The practice of fiscal federalism has been contentious in Nigeria due to overbearing influence of the federal government, unevenly distribution of endowment of natural resources, the sharing of which often puts considerable strains on national unity, and also tends to generate rivalries between the constituent units of the Nigerian state. The paper concludes that if the country can establish the institutions that will make decentralization work with a reasonable degree of efficiency, then decentralization can be a good policy.

Ohiomu and Sunday (2017) examined the association between fiscal federalism and economic growth in Nigeria in order to assess how much the revenue allocation formula has impacted the trajectory of economic growth and long-term societal development. Robust policy suggestions were made utilizing the Error Correction Model (ECM) technique in conjunction with diagnostic testing of variables using Augmented Dickey-Fuller unit root tests and Johansen Co-integration tests. GDP was utilized as the dependent variable, whereas inflation, lending interest rates, and revenue distribution to the three levels of government were used as the independent factors. The study's findings demonstrate a significant association between Nigeria's economic growth and revenue allocations as well as the other variables. The study makes several recommendations, including that local governments be given sufficient funding to enable them to fulfill their expenditure responsibilities in order to speed up economic development at the grass roots, accountability and transparency in the federating units, and improvements to the revenue generation and allocation machinery for the sake of efficiency in order to increase internal government revenue.

Fiscal federalism and effective governance in Nigeria since independence were studied by Ecoma and Ecoma (2018). The purpose of the article was to examine the significance of fiscal federalism for effective government in Nigeria. It was noted that a truly federating form of government can only survive and continue to exist if the principles of fiscal autonomy and fiscal integrity are upheld. The analysis thus shows that the competing problems and difficulties of fiscal federalism may take the form of an imbalance between the funding sources and purposes of the various levels of government. According to the study's findings, the prospect of a stable federation can only be supported by arrangements grounded in equity, fairness, and justice. Additionally, the distribution of revenue should motivate each State and Local Government to increase internal revenue generation and devolve fiscal authority and responsibility to component units.

In order to support or disprove the accusations of flaws in the current status quo, Onwioduokit and Esu (2018) investigated the fiscal federalism in Nigeria: Implication for growth. Time series data were used, and they came from several secondary sources. Fiscal decentralization could actually promote economic growth, but this growth may have been hampered by corruption, ineffective leadership, an unfavorable macroeconomic environment, as well as other upheavals. The designed models were estimated using the Autoregressive Distributed Lag (ARDL) technique. The elasticities of the estimated equations showed this. According to the study's recommendations, Nigeria should consciously draft and enact laws that support fiscal federalism that is efficient, equitable, and inclusive; it should also strengthen and enact laws that are very hostile to corruption and other unethical behavior in order to foster the conditions necessary for the development of a federal state.

Nigerian fiscal federalism, sub-national uprisings, and internal colonialism were all studied by Egobueze, Ojirika, and Ikuinyi (2021). They came to the conclusion that the excessive concentration of power and resources in the top tier of government has compromised the other levels' ability to carry out the primary function for which they were established. Federalism's underlying premise of the independence and coordination of the many levels of government has significantly deteriorated, aggravating a variety of uprisings. This essay examines internal colonialism, fiscal federalism, and subnational political uprising in Nigeria. Its methodology made use of content analysis and secondary data. The paper pinpointed the structural imbalance in Nigeria's federal system—caused, among other things, by colonial experience—as the source of sub-national upheavals and offers restructuring Nigeria as the country's best chance of preserving federalism.

Abada, Omeh, Ovaga, and Ugwuanyi (2022) studied Nigeria's fiscal federalism and the difficulties of national development. The study found that efforts to restructure and design revenue allocation parameters are ongoing struggles. It was observed that one issue is the power of the central government to decide what counts as revenue allocations and how it would be distributed among the federating units. The study used a systematic documentary methodology, and data were created from secondary sources and then examined in-depth. The power theory served as the foundation for the study's analytical approach. The study's conclusions showed that the type and character of the federal and fiscal deficits have caused a wide range of developmental issues to affect components and federating units. The study suggests that Nigeria's tiers of government ought to adopt a culture of self-reliance and clearly defined statutory roles.

Conclusion

In Nigeria, fiscal federalism is established in the constitution, with the federal government having primary responsibility for defense, foreign affairs, and other national issues, while state governments are responsible for issues such as education and health. The distribution of revenue in Nigeria is governed by the Revenue Allocation Formula, which divides the country's revenue between the federal, state, and local governments. Despite the constitutional provisions, fiscal federalism in Nigeria has faced challenges, such as unequal distribution of resources, inadequate revenue generation by state governments, and limited autonomy for states. Improving fiscal federalism in Nigeria requires addressing these challenges and promoting a more equitable distribution of resources and responsibilities among the different levels of government. In order to effectively manage fiscal federalism in Nigeria, it is essential for the federal, state, and local governments to work together, adhere to the provisions of the Constitution, and engage in constructive dialogue and negotiation. Additionally, ongoing reforms aimed at improving the implementation of fiscal federalism, including the reform of revenue-sharing arrangements, should continue to be a priority.

Recommendations

This study recommends that the government should strengthen fiscal institutions by enhancing the capacity of tax collection agencies and improving fiscal transparency and accountability. Hence, government should implement effective tax administration systems, reducing tax exemptions and evasion, and diversifying the tax base. Equalizing resource distribution should be paramount by allocating a larger share of federal revenue to states and local governments, reducing disparities in the allocation of resources, and ensuring that all levels of government have sufficient resources to meet their mandates. Again, there is a need to eencouraging inter-governmental cooperation through establishing clear and effective mechanisms for cooperation and coordination between the federal government, states, and local governments. In addition, government should promote fiscal discipline by ensuring that all levels of government adhere to sound fiscal policies, maintain sustainable debt levels, and avoid fiscal imbalances.

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