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Optimising Intergovernmental Fiscal Relations in Nigeria

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ABSTRACT

Each level of government within each sphere of responsibility should exercise independent authority, such that it is clear that the fiscal policies adopted by one level of government are not limited to or conditional upon the fiscal policies adopted by another level of government. This principle behind classical fiscal federalism has been inundated by a complex of foundational and operational difficulties. These have underlined the quest for optimizing fiscal matters among levels of government. Yet the central government ever so often becomes preponderous in the attempt to create and articulate institutions and cooperations that lead to optimum. This act in itself has skewed fiscal intergovernmental relations in favour of the centre. This work investigates the attempt at optimising fiscal relations in federal systems of government, using Nigeria as the case. The work observes that it is not optimal for one level of government to provide national and local public goods and at the same time be responsible for the distribution and stabilization functions of government; and that an attempt by central government to supply local public goods is an attempt to make uniform what is practically not uniform. It therefore, concludes that scientific operation (implementation) of fiscal relation should be undertaken in the polity; corruption should be tackled in all its forms and that centralizing tendencies should be checked as a way of administratively keeping the optimizing goal within reach.

Keywords: Optimisation; Fiscal relations; Fiscal Federalism. Corrupt Implementation.

INTRODUCTION

Nigeria became independent in 1960 and opted for a federal system of government which over the years has evolved into three levels of government. Since its inception, frequent and fundamental changes in this federalism have taken place with regards to the constitutional arrangements of powers and functions among the federal and other levels of government. Olowononi (2003:107) has observed that the intention was to ensure that "... each level of government would be independent and coordinated within its respective sphere of jurisdiction and competence. In other words, neither the federal government nor the regional (state and local) governments would be subordinate to the other." What Olowononi (2004: 107) said implies that a mechanism for sharing the country's financial resources among the various levels of government (fiscal federalism) was to be devised which envisaged making each level of government financially autonomous.

Fiscal federalism raises several complex questions, which themselves stem from the distinctive nature of federalism as a form of government in which the legislative, executive, and judicial powers of the nation are shared among a number of coordinate governments, each with a defined sphere of responsibility. Each level of government within each sphere of responsibility should exercise independent authority, such that it is clear that the fiscal policies adopted by one level of government are not limited to or conditional upon the fiscal policies adopted by another level of government. This is all underlined by the principle of coordinate authority which states that each government in a federation should have adequate resources under its control to sustain its independent authority. This is the principle behind classical federalism, which public finance thought has viewed as having (and creating) a less than optimum allocation of resources. The search for the ideal revenue allocation formula that best suits the country at each point in time ought to be evolutionary, change oriented and continuous, but the crises which have either preceded or accompanied such changes have been too frequent and grave even leading to the resort to state creation as a panacea for revenue allocation problems. It can be seen in history that the growth in regions/states from three in 1960 to thirty-six and the Federal Capital Territory, 1993, has been driven by agitations and attempts to reduce ethnic tensions rather than by economic viability.

Intergovernmental Relations (IGR)

On intergovernmental relations (IGR) which is closely linked to fiscal federalism is reviewed by Anderson (1960) as the interactions among human beings who are clothed with office. Wright (1982) says that "IGR encompasses all the permutations and combinations of relations among units of government…". It is noteworthy that intergovernmental relations is not a preserve of a federal system of government but can equally take place in a unitary system of government. So the ideal concept of intergovernmental relations in a federation is that of a system grounded on effective separation of powers coupled with devolution, such that would lead to the existence of multiplicity of structures which collaborate and cooperate with one another in a rule-ordered relationship. A poly- centric system of government with multi-organizational structure analogous to public service industries. So in spite of diverse interest of groups and peoples, there is also the joint pursuit of interests of interdependent communities. (Ostrom, 1987). In Nigeria, this ideal is not being attained due to imbalance in the arrangement of political, functional and especially financial powers, which are skewed in favour of the federal government when compared with states and local governments. This situation is worsened when a nation has been under military rule for long. Even the powers to create the institutions and articulate optimum intergovernmental cooperation in most countries is preponderous with the central government.

Assignment Problem and Resource Allocation

The assignment problem is concerned with the division of responsibilities, functions, powers and authority among governmental units with due regard to centralization vis- a- vis decentralization. There are lots of political systems in the world and each resolves this problem based on its political system- especially with regards to whether the system is unitary, federal or confederal. In the unitary system of government, the degree of autonomy the units exercise varies inversely with the degree of 'centralization' of functions authority, and powers. That is the greater the responsibilities delegated to the units the weaker the centralizing tendencies, since the units are exercising delegated functions. For this reason the assignment problem in a strongly unitary state is minimal since decentralization is at the barest minimum.

Nigeria is a federation and the assignment question in federations especially of Nigeria, is central to this study. In federalism, decentralization seems to be inherent i.e federalism is a case of partial decentralization of government. In determining the goods and services that should be supplied by each level of government, the classification of these goods is needed along with some key assumptions. There are private goods, impure public goods and pure public goods. Because the theories are concerned with the use of the free market system to supply these goods, private and impure public goods are excluded. So the public goods used are the pure ones- i.e those whose consumption is collective but not contingent upon payment. (This does not mean its supply is without cost). The free market theories hold partially with private and impure public goods but break down completely with pure public goods. So the question that arises is how best to supply the pure public goods. Yet Musgrave and Musgrave (1989:41-538) generalises all governments' activities into allocation, distribution and stabilization. Therefore, put in other words, which level of government can best perform these functions taking each public good/or service?. This is because considering the principles and objectives of supplying public goods/services, no single level government can supply the public goods optimally (i.e. the best advantages accruing to all citizens at minimal cost no matter their spatial location in the country). It is therefore, assumed that there is a well defined set of public goods (i.e pure goods/services). Another assumption is that the division of responsibilities between the public and private sectors are settled. This supports the above assumption. Another consideration to be noted is that being fiscal federalism, the approach is necessarily economic, given the variables involved. Also, to better understand the context of analysis, it is important to note that the scope of government functions, preferences and resource constraint are changing thereby making the problems being addressed dynamic with variations across nations.

If public goods/services (i.e pure public goods/services) are divided into national public goods' and 'local public goods' (the former being goods whose spatial incidence covers the whole nation, and the latter being those with spatial incidence limited to particular geographic areas) then the theoretical frame of fiscal federalism is that, it is not optimal for one level of government to provide national and local public goods and at the same time be responsible for the distribution and stabilization functions of government. Specifically Oates (1972:3-38) and Musgrave et al (1989:44-455), say that lower level governments will not efficiently perform functions of distribution, stabilization and provision of national public goods. This is because of the difficulty in appropriating the full benefits of programmes undertaken at that level and the tendency towards the free - rider problem. Free rider problem is the problem of citizens of other localities coming to take up advantages in a locality not theirs -advantages not initially meant for them. Lower level governments should focus on the supply of local public goods while the central government performs the distribution, stabilization and the supply of national public goods. This is the fulcrum of the assignment question. A lower level government tends to take into consideration, only its own marginal costs and benefits when deciding on its provisions, ignoring the benefits conferred on other local governments. Thus assigning the supply of national goods to lower level governments will make their operation of lower capacity than national. Any attempt by the central government to supply local public goods is an attempt to make uniform what is practically not uniform. This will result in some localities over consuming while others under consume. This is because the cost per unit supplied may vary and/or the quality and quantity supplied may differ (i.e the limited spatial incidence of the benefits).

The following national public goods are thus to be supplied by federal (central) government: national defence, Research and development, macroeconomic stability, national pride, international affairs, space exploration, police protection, national currency, money and banking, railways, airports and seaports interstate highways, public debt, national pension, national health insurance etc. On the other hand the following local public goods should be supplied by lower level governments-street lightening local fire service, regional transportation, human development services, high quality investing, tertiary education, child care services, road maintenance and construction of regional transportation routes, motor parks, market stalls etc. In Nigeria the solution to the assignment problem closely follows the above pattern and is clearly spelt out in what is called the Exclusive Legislative list, the Concurrent Legislative list and the Residual or supplementary list. The concurrent list attracts both central and local authorities, and the fear of duplication is real. (See the Nigerian constitution 1999 second schedule part I, II and III and fourth schedule).

Public finance scientists and welfare economists say that the assignment problem and the resource allocation go hand-in-hand, and that the resource allocation itself is easier once the assignment question is settled. Olowononi (2004) says that revenue allocation refers to the distribution of a country's financial resources among different levels of government in a federation, with the aim of enhancing economic growth and development while minimizing intergovernmental tension and promoting national unity. Issues of revenue allocation fall strictly within political economy i.e. they are partly economic, partly political. The revenue sharing arrangements can be divided into two, namely: vertical as well as horizontal revenue sharing arrangements. Vertical revenue allocation is the transfer of centrally-generated funds to all levels of government within a federation e.g from federal to states and local governments. But horizontal revenue allocation is revenue sharing among units of government at the same local level e.g revenue sharing among all states or revenue sharing among all local governments. All the above methods of revenue allocation have been very contentious in Nigeria because of lack of agreement among people of the various states and local governments on the principles to be used in measuring the principles and the relative weights to be assigned to the principles. Therefore, the practical determination of an optimal structure for the assignment of decision-making responsibilities and by extension resource generating powers (i.e revenue allocation powers) remain very elusive. Balancing the economic sense with the political has not been very successful over the years. But the trend has so far been the

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strengthening of the federal government relative to other levels of government when some changes in the intergovernmental division of powers and responsibilities are examined. The fragmentation of the tax structure and the division of taxing powers among different tiers of government has resolved the revenue allocation problem, partly.

In the Nigerian federation, revenue sharing constitutes the most important tool of its operation. In an attempt to ensure that the revenue sharing is rational, the exercise has usually been guided by recommendations of commissions/committees on revenue allocation. Yet it appears that the division of taxing powers has been dictated more by the efficiency rule of tax administration than by the relative needs of the different levels of government. This has resulted in the problem of non-correspondence between the expenditure responsibilities and revenue sources of the federal and lower levels of government, to the detriment of the latter. The 1999 constitution provides in Section 162(2) that the Revenue Mobilization, Allocation and Fiscal Commission has the function of tabling before the National Assembly a draft revenue allocation formula. The National Assembly shall then deliberate on this document, taking into account the principles of "population, equality of states, internal revenue generation, land mass, terrain as well as population density". The national Assembly is also to note that the principle of derivation applied on all proceeds from all natural resources will not be less than 13%. The state governors have unanimously been requesting for 40% as at August 2000.

On the horizontal level, there have been cries of marginalization by all groups, especially in the Niger Delta area where 80% of the country's annual revenue comes from and only 13% returned to them as derivation. It should be noted here that to have inserted the revenue sharing in the 1999 constitution was a great step in resolving the revenue conflict in Nigeria. It might not have completely eliminated contentions in it but it provided an important stepping stone to resolving it.

Optimal Revenue Allocation

As Egwaikhide et al (2004) have put it, optimizing revenue allocation like optimizing government is not a simple matter because they suggest the design of specific policies to effectively carry out processes in revenue allocation. The design itself requires periodic reviews of the economy for it to be relevant for a reasonable period. Every national economy is itself dependent on a changing world economy and this affects planning, policy implementation and the extent of government intervention in the economy. Despite this great difficulty, it is still a plausible attempt to seek optimization in revenue allocation because of opposing hazards in both the private and public sectors. Free market (private sector) failures such as in the production and distribution of public goods, in the handling of externalities and natural monopolies, in income and wealth distribution, in curbing of monopolistic tendencies and in stabilization, economic growth and in setting appropriate levels of capital accumulation given the non-representation of future generations in private references, has led to the calls for government intervention (Fishlow, 1990). Private sector efficiency is narrow and limited to commercial profitability. On the other hand Krueger (1990) has cronicled government failures of commission thus; government incurrence of high cost in producing non-public sector goods and services, highly inefficient and wasteful government expenditures, high cost of government control over private sector activities, government deficits fuelled by public enterprise deficits and government expenditures that result in high rates of inflation with the attendant negative consequences of resource allocation. The following are government failures of omission-infrastructure deterioration which results in high cost of private sector activities, holding on to fixed nominal exchange rates when inflation is rising, exchange controls and import licensing, maintaining nominal interest rates below the rate of inflation with credit rationing (aimed at government supervision of credit allocation among competing claimants).

The above failures on either side have spelt out the need for optimizing. But there are several optima e.g public-private sector optima (or mix), national-local public goods optimum, optimum size and number of localities, optimum allocation of resources etc. All these optima are inter-related, therefore, making the study and practice of optimizing exceedingly fluid (flexible). The analytical framework for handling issues raised in optimizing are quite complex. One of the theories for optimizing revenue allocation is sketched out below;

First, let it be assumed that the distinction between national public goods and local public goods are clear for every single good or service. That is they fall either into one class or the other, with no ambiguity. In this part of the theory, national public goods only are considered. One can therefore, further assume that,

Secondly, one is indifferent, ext ante about whether the provision of a public good/service is centralised or decentralized. i.e. the cost of provision is the same whether centrally provided or locally provided.

Thirdly, individuals have identical taste and income.

Fourthly, there is uniform technology with constant returns to scale

Fifthly, there is only one public good (i.e assuming that all public goodS were one national public good) provided by only one locality for the whole nation.

Sixthly, there are two localities 'A' and 'B' in a uniform country.

It follows therefore, that optimum will be attained in the supply of the public goods if all other levels and localities contribute to (share in) the cost of provision. This will constitute the most efficient level of output. This means that all revenue allocation for the supply of the public good (national) will go to that locality supplying it. But given that it is not practicable for one locality (e.g 'A') to force others (e.g 'B') to pay it for the supply of a national public good, since by free rider, the non-payment can not exclude a locality from such a national public good; the national (or central) government remains the ideal government to optimally supply such goods/services. That is, the free rider problem makes the operations of the locality in supplying the good sub-optimal. The central government is therefore, in a more suitable position than sub-national governments to be allocated all resources for the supply of all national public goods and to perform distribution and stabilization functions.On local public goods, a little variation of the assumptions is necessary.

(i) We maintain ex ante indifference about whether the provision of the good (local public good) is centralized or decentralized.
(ii) That the country is divided into two localities 'A' and 'B'
(iii) Individuals have identical tastes and income in each group (i.e within a locality), But;
(iv) There is variations in tastes across localities
(v) There is uniform technology with constant returns to scale;
(vi) The local public good is supplied at both localities and levels of government at a constant price 'Po'

It follows therefore, that if demand in localities 'A' and 'B' are given as 'D^A and D^B, respectively, then the most efficient cost point in providing a local good or allocation revenue to sub-national governments will be as shown in figure 1, below.

<u>The Efficiency Cost of Uniform Provision of a Public Good (or of Optimum Allocation of Revenue) to localities.</u>

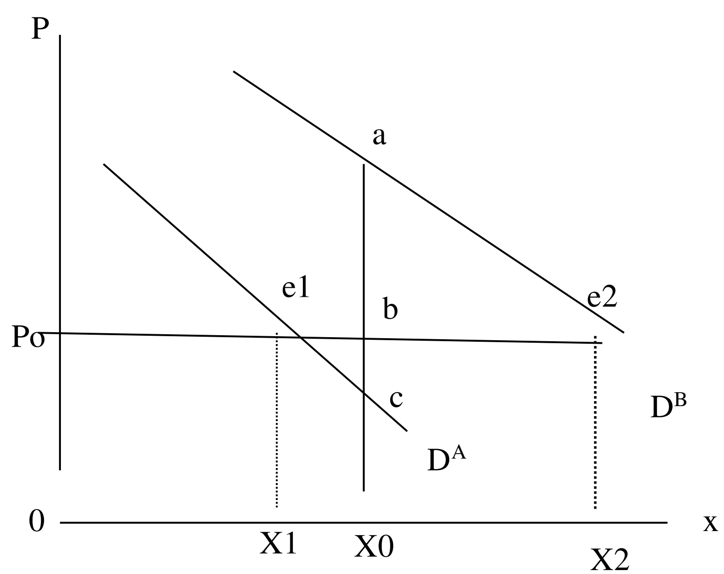

Fig. 1

According to the figure above at price Po locality A and B would wish to consume X1 and X2 of the good, respectively. But taking a uniform provision of the good at X0, locality A would be over consuming while locality B will be under consuming. 'A's over consumption is (X_0-X_1) while B's under consumption is (X_2-X_0). The cost of A's over consumption (i.e. the extra) is Po (Xo-X_1) or area e1 b xo x1. In contrast the benefit of over consumption is e_1, cx_0x_1 under demand curve D^A. Losses of the locality 'A' are to the tune of area e1bc. Concerning locality B's losses due to uniform provision of the public good (e.g. a central authority) at XO is the area ae $_2X_2X_0$ under demand curve D^B. The gain is the area be $_2x_2x_0$ i.e the amount that should have been paid for the shortfall in quantity. Locality B's net loss is area ae2b. So both localities lose though unequally as shown.

Deductions

Therefore, ruling out central supply of the local public good, the individual localities' supply can be optimized by exercising flexibility. The central government could get the different tastes of the various localities to aid in the efficient provision of the good or allocation of revenue. But since this is costly, time consuming and inaccurate, the localities should be given their revenue allocations so that each locality is then allowed to cater for its own tastes. Then locality 'A' would have the opportunity of consuming at X1 while locality 'B' consumes at X2. The efficiency losses will simply disappear, because the supply of the local goods by local authorities (from revenue allocations) will match local tastes. (Woller et al 1998; 139-140). Local public goods have preferences which vary geographically, and they have no substantial economies of scale. It is thus more efficient that they be provided for by local jurisdictions rather than by central ones. The optimal allocation of revenue, therefore, is closely tied to the balancing or classification of public goods/services into national public goods/service or local public goods/services. This is no small task which has tended to change with changes of government and government policies. This in itself is equally threatened by the problems of clearly demarcating (distinguishing) which goods are public and which are private in the first place. On top of this, comes the question of the rate of allocating government revenue between central and regional powers. Social scientists (but without much scientific base) have tended to favour a weightier allocation of revenue to the central government. This is at the root of the cries and crises for revenue allocation and for a return to 'true' federation.

This is because of the argument that classical federalism increases costs of administration as well as prevents economies of scale in government (Olowononi, 2003: 107). The fostered idea in public finance is rather that a federal system which concentrates functions and powers in the hands of the federal government will accelerate economic development. In fact, development has not been a variable in state creation, except in a secondary sense. The uncanny question remains how to undo the pseudo-militarily entrenched unitavist forces embedded in the system in almost three decades of militarism in the Nigeria federalism; how to review the legislative list to devolve powers from the centre to the sub-national units; how to resolve issues of resource distribution and management as well as issues of friction between the federal and democratic forces; and the problem of general poor leadership quality.

The crises or problems that emanate from resource distribution tend to point to the overall assertion by Adebayo Adedeji (1969; 24) that "all problems of governance may be considered distribution problems that may or may not reach crisis proportions". He views that the apparent perception of equity and unfairness by leaders of groups in the distribution of allocateble resources can easily bring conflicts requiring urgent attention, though at other times, the sub-units just want to maximize their share of allocatable resources. Good governance is aimed at having a positive influence on national development subsumed in growth and stability, because of the checks and safeguards it provides against anti-development forces (Taiwo 2003). It (good governance) therefore, has to do with the way power and authority are exercised as when it is moderated by the rule of law separation of powers, institutional pluralism, respect of fundamental human rights and even free elections. Such governments uphold due process and procedures and give utmost attention to matters of equity and fairness. In Nigeria such indices appear to be highly theoretical needing urgent attention and consideration for structural development. The nucleus of these deficiencies in the positive indices of good governance in Nigeria are found in what Rotimi and Adegun (1999) have revealed when they say that;

> "The primacy pathology of Nigeria federation involves the whole complex of motivations, orientations and actions as associated with the country's 'cake sharing' culture. Essentially, this culture is reflected in domination of public interest in having access to federally controlled, dominantly oil-based revenues and resources"

Iyorchia (1994) also, has observed, that "This somewhat under theorised primary of 'cake-sharing' syndrome in the Nigerian polity is its preoccupation with revenue allocation or the distribution of rewards. Most people …have placed emphasis on distribution, or what is cyclically reframed to as-sharing the national cake. Unfortunately, not much emphasis have been placed on baking the cake by every member and component part or segment of the Nigerian political community. Inevitably, therefore distribution or sharing has completely overshadowed production and effective work".

It is easily deduced from Iyorchia's observation that this preoccupation in turn has generated inter-governmental distributive struggles in the Nigeria federation which theoretically should generate patterns of inter-government alliances which should defuse the federations' ethnic and religious fault-lines. Instead, revenue allocation conflicts in Nigeria have tended to be intensive, explosive, disruptive and even led to a reinforcement of ethnic and regional lines. But historically it can be said that contemporary conditions and contradictions of the Nigerian federation have been directly shaped by the federation's colonial origins and the legacies of the country' successive past civilian and military regimes. And as Dudley (1982) has stated that 'colonial rule was for all practical purposes, military rule', then it can be said that Nigeria federalism (and by extension intergovernmental fiscal federalism) was not only instituted but has developed and degenerated under conditions of military autocracy. Knowledge of such heavy military influence is crucial to an understanding of the paradoxes, pathologies and irregularities that currently plaque the Nigerian system of federalism.

Modern government has diverse functions to perform; but some of these functions can be more efficiently performed at the national level while others can be more efficiently performed at the lower levels-states or local governments. It is in this light that powers and functions are defined in constitutions in relation to the various levels of government from federal to local governments. The principle behind such relationship is that groups of people within the nation-state are endowered with special functions in central decision making. Such groups possess relative autonomy which is constitutionally recognized implying that the co-existence of concurrent governments with well-defined autonomy is respected and no government (even national) plays a dominant role in its relationship with the other units of government. Federalism therefore, envisages an ordered participation by constituent governments in a permanent way in the formation of the central entity's will (Elazer 1976; 34).

The fiscal question epitomized in the fiscal policy which itself finds expression in the fiscal relationship among levels of government, makes crucial influences in resource allocation and in income and wealth distribution. The fiscal question and policy also male very significant influences on the micro-economic performance of the economy on stabilization, growth and employment. This has therefore, generated equably the greatest crises in the Nigerian intergovernmental fiscal relations outside the 1970 civil war. Lots of efforts have been made by military autocratic means and by civil democratic methods to attain the utmost fiscal arrangement among the various levels which in turn will settle this problem in a unanimous and acceptable way but without success. Some have pointed to the emergence of sub-soil wealth exploitation (especially crude oil) for stoking up the stakes in this seemingly unending question. In effect, the demand for freedom by various ethnic nationalities has made the issue of revenue right and fiscal jurisdiction foremost in Nigeria because no region, state, individual or institution can attest to the matter as settled or resolved once and for all.

SUMMARY AND CONCLUSION

Intergovernmental fiscal relations have vertical and horizontal dimensions – this is so in federal set ups including Nigeria. Whereas, IGR covers expenditure and revenue power assignments, it is the revenue aspect that has drawn the most attention especially in Nigeria. Agitations for fiscal restructuring have emanated mainly from perceived disadvantages to lower levels of government. Revenue distributions are viewed as lopsided. While attempts have been made repeatedly by successive governments to optimizing fiscal relations (especially the revenue side) in Nigeria, there is no convincing evidence that such efforts have been scientifically operated even though some were scientifically well founded. The fiscal and financial non-inability of some states and local governments' points to one immediate solution, that is to collapse or merge these entities, instead of allowing them to remain with their complaints of insufficient funds. This work also views it that the problem of insufficient funds is closely linked to the expenditure assignment and operation. The rampant abuse of revenue expenditure powers will almost always result in sufficient funds. Therefore corruption and mismanagement need to be tackled with all zest in the political-economy of fiscal relations. Centralizing forces must be checked even by the central government, though they are in its favour, so as to allow for vibrancy in fiscal relations in Nigeria. This will administratively keep the optimizing objective in intergovernmental fiscal relations in Nigeria within reach.

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