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Fiscal Federalism and Social Policy in Nigeria: A Contextual Review and Evaluation

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Abstract

Attempt was made in this paper to further explore how the institutional and historical developments of fiscal federalism have shaped social policy-framing in Nigeria; a federal country where territorial contestation over fiscal redistribution was particularly strong, and a situation accounted for by the geographic concentration of ever-important oil resources. Utilizing institutionalist perspective, the paper noted that vertical fiscal-redistribution (i.e., the constitutional imperatives on how the federal government tackles regional inequality through transfers to sub-national units), shaped fiscal federalism in Nigeria. In the context of fiscal redistribution, Nigeria particularly, presented instructive illustrations in evaluating the role of fiscal federalism on social policy discourse and practice. In utilizing much of historical institutionalist analysis of fiscal federalism in Nigeria, the paper demonstrated that distinct constitutional responsibility was accorded to the roles of local governments as the 3rd tier of government in the context of Federalism. However, contextual analyses of the fiscal side of the federal, and social policy nexus, continued to show incongruous relations and residual dimensions between fiscal distribution and social policy provisioning at sub-national levels, in Nigeria.

Keywords: Fiscal Federalism, Fiscal-redistribution, Social Policy, Constitutionalism, Oil-resource.

Introduction

A considerable number of studies have emerged, largely located within mainstream understanding of relationship between fiscal federalism as government's institutional architecture, and social policy provisioning, in Nigeria, (Aigbokhan, 1999; Ajayi, 1999; Akindele, 2002; Akpan, 2011; and Arowolo, 2011and Ekpo, 1994). Much of the extant review and analysis offers explanatory understanding of the complementary roles and interface between Federal Governments as 'donor agents' and various States Governments as 'receiving institutions' in agenda framing and implementation of public policy, broadly, and social policy, in particular. While much of the analysis offers 'normative' insights into the constitutional roles and relationship, as regards fiscal federalism, between the Federal Government and States, the analysis is pursued further in this paper to evaluate its historical and institutional development, and the 'contested dimensions' of fiscal federalism, and indeed the implications on social policy-framing.

Fiscal federalism within the constitutional arrangement in Nigeria, explains the dimensions of fiscal autonomy and responsibility accorded the Federal Government and States, reflecting public policy framing and its implications on social service delivery. The evolution, structure and dynamics of fiscal federalism are rooted in the Nigerian Federal constitution, thereby offering a ‘nuanced reading’ of its neo-institutional trajectories and embedded ‘ideational coalitions’, even as these influence social policy. The trajectories of fiscal federalism in Nigeria have been characterized by several contestations, and these include the dominance of federal government in the revenue sharing, the influence of past regimes of military rules, agitation for States’ creation and resource control, and over-reliance on oil revenue from the Federation Account (Ewetan, 2012). Over the years, fiscal federalism and ‘tax-powers’ remain considerable centralized, engendering multiple folds of anxieties and contestations amongst numerous ‘stakeholders’; including the sub-nationals, in Nigeria.

Theoretical Underpinning: political economy of resource redistribution and implications on social service delivery

As earlier noted by Wheare (1963), the concept fiscal federalism is rooted in a political arrangement called federalism, and often connotes a system of power sharing amongst the federating units and the federal government. Within its sphere, each sub-national is constitutionally independent to coordinate its affairs; with different expenditures responsibilities and taxing power (Wheare 1963, cited in Ejeh, 2014). In its pure heuristic understanding, it connotes a non-centralization of power and authority. It is about “equality and equity, justice and fair play amongst the constituent units, and between the units and the central government” (Ejeh, and Ogbole, 2014:1). Given the peculiar evolution of federalism in Nigeria, fiscal federalism has come to imply the disposition of federal government to tax power, retention of revenue, and ‘sharing formula’ for centrally collected revenue in accordance with constitutional provisions. (Ejeh, and Ogbole, 2014). The sharing formula also stipulates specific ‘quantum’ due for the various States and Local Governments within the federal system. In Nigeria, this system is commonly referred to as ‘revenue allocation’; a contentious issue, dimensions of which will be elaborated upon in this paper. However, it might be instructive to note that the normative assumptions that presumably inform revenue allocation formula in Nigeria has been to ameliorate the ‘perceived’ and ‘real’ fiscal imbalances that over the years characterized uneven socio-economic development of some States of the federation.

Under the current sharing arrangements, the federal government takes 52.68 % of revenue shared each month, States get 26.72%, while local governments get 20.60%. (RMFAC, 2021). It is within this allocation to local governments that they are expected to implement social services provisioning of health and primary education at grassroots level. However, local governments as the 3rd tier of government continue to grapple with challenges of effective implementation of basic socio-economic amenities and infrastructure at the grassroots level; with numerous socio-economic challenges facing the people at various communities’ level. Thus, the current vertical formula continues to weaken the ability of local governments to perform the statutory assigned functions of tax-power as enshrined in the 1999 Constitution. As noted in ODI (2012), in view of the current socio-economic challenges and poor performance at the 3rd level, there might be a need to revisit the allocation formula, to enhance funding at the local government levels.

While social protections/services programs at the levels of national and sub-nationals remain policy options in the context of tax-power to mitigate poverty and inequalities, a more sustainable approach, and policy options have been analyzed to be a comprehensive and social policy program of transformative social policy, with strong focus on both productive and redistributive sectors of national development. This is conceptualized as comprehensive and all-encompassing policy options that sufficiently link productive ‘ethos’ of national development with social policy for sustainable development (Mkandawire, 2011; Adesina, 2016, 2020).

Mkandawire (2011) had argued that a deep understanding of the dynamics of social policy framing indeed, requires greater recognition of relationship between economic development, national productivity and the specific welfare regimes. Thus, a nuanced understanding of poverty and development, and social policy framing for social services programs demands a much closer “elective affinity” with productivity and its redistribution for the greater good of the citizens.

Fiscal Federalism and its Trajectory in Nigeria.

The historical development of fiscal federalism in Nigeria has over the years been influenced by economic, political, constitutional and social cultural factors. Thus, within the context of its trajectory, fiscal federalism dates back to 1946, with the introduction of Richard’s constitution. Concomitantly, fiscal commissions were often appointed to work out fiscal and allocation arrangements, in line with the constitutional assignments and responsibilities of each tier of government. Again, the normative assumption was that each tier of government should have sufficient funds to effectively and efficiently discharge its constitutional responsibility (Ejeh, and Ogbole, 2014).

Prior Nigeria’s amalgamation in 1914, the two protectorates of Southern Nigeria and the Colony of Lagos, and the Northern Protectorate, each, had complete autonomy over their respective fiscus. However, by 1926, a unified fiscal system was introduced with centralized budgeting system (Ejeh, 2014). With the adoption of regionalism in 1946, a decentralized structure emerged. Between 1946 and 1963 when the republican constitution was introduced, fiscal arrangements were influenced by political and constitutional exigencies and considerations, so much so that between 1963 and 2000, several commissions and ad-hoc committees introduced numerous and diverse allocation formula. As noted by Ekpo and Ndebbio, (1996), these were; (Sir Sydney Phillpson, 1947; Hick and Phillipson 1951; Chick Commission, 1954; Ransman Commission 1957; Binns Commission, 1964; Dina Commission 1968; Aboyade Technical Committee,1977; Okigbo Committee, 1981; and Danjuma Commission ,1989;). And between 1990 and 2000, New Allocation Formula was introduced (Dnmoye, 2002). Reflecting both ‘ideas’ and ‘interest’ coalitions, each of these Commissions and Technical Reports introduced and recommended distinct contending criteria for revenue sharing. However, it was not in all cases the recommendations were accepted by the federal government.

Even with ‘re-democratization’ process in 1999, it is interesting to note that controversies and contestations still trailed fiscal operations in Nigeria. And this took a fresh dimension when the States from the oil producing area (the Niger Delta) ‘accused’ the Federal Government for not honoring the derivations principle as contained in the 1999 federal constitution (Ejeh, 2014). The principle of derivations recommends that a “given region or State retains a certain percentage (determined by the National Assembly), from oil or other resources tax revenues from the region or State” (1999 Constitution). Under the third schedule of the 1999 constitution of the Federal Republic of Nigeria, the constitution also provides for the establishment of a body known as Revenue Mobilization Allocation and Fiscal Commission (RMAFC).

Also, in response to agitations from the Niger Delta on non-implementation of principle of derivation, the Federal Government introduced the principle of ‘on-off shore’ dichotomy; implying that “oil found in the sea cannot be ascribed to adjourning States” (Ejeh, .2014). The on-off shore controversies remain part of the intractable problems of fiscal federalism in Nigeria with the States from the Niger Delta area continue to agitate and call for more control of oil resources from their area.

In the wisdom of the Federal Government, and as part of determined efforts to ensure equity and justice on fiscal federalism, the Federal Government in 1999 inaugurated the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC). With its mandates derived from the constitution, the Commission functions in accordance with paragraph 32 of Part 1 of the Third Schedule to the Constitution of the Federal Republic of Nigeria (RMAFC,2016). The Commission is vested, constitutionally, with powers and responsibilities to monitor the accruals and disbursement of revenue from the federal accounts; review from time-to-time revenue allocation formula and principles in operation, and to ensure conformity with changing realities; advise the Federal, States and

Local Governments on fiscal efficiency and how to improve their revenue base. The Commission must also function in consonance with an Act of the National Assembly in force, for a period of not less than five years (RMAFC, 2016).

Thus, unlike the past where Ad-hoc Committees and Commissions were set up to review and make recommendations on fiscal arrangements, based on political exigencies, RMAFC is an autonomous and permanent institution, whose discretionary powers on fiscal arrangements are derived from the constitution. Accordingly, RAMFAC adopts certain basic principles for revenue allocations. Some of these basic principles are; Derivations, Need, National Interest/Even Development, Population, Geographical peculiarities, Absorptive Capacity, Internal Revenue Efforts, Land Mass, Equality of States and Financial Comparability (Dunmoye, 2002). These general principles seemed to have been informed by the specific historical experiences and peculiarities of Nigeria as a Nation-State. However, five major principles remain controversial and contentious as far as the political equation is concerned, even in a country of such ethnic diversities with six geo-political zones. The “contentious” principles with so much acrimonies are; Derivations, Geographical Peculiarities, Land Mass, Need, and Even Development. For example, between 1947 and 1970, the two most contentious issues that guided revenue allocations were Derivations and Need. Based on the principle of derivation, the federal government had premised its position on the arguments “for retention of tax revenue generated by the area of origin” (Ejeh, 2014:5). Under the derivation principle, various States where oil is produced are at liberty to manage resources accruing to them in the manner of their preference.

Following the ‘oil wind-fall’ of 1970s, the Federal Military Government promulgated Decree N0 3. The Decree increased the financial allocation to the Federal Government, while reducing export duties to States from 100% to 60 % (Ejeh, 2014). By this Decree, the principle of Derivation was jettisoned; setting in the clamor for resource control from States of oil producing areas. Nevertheless, and as noted earlier, the intergovernmental fiscal relations and the various principles that characterized Nigeria’s fiscal federalism seemed to have been influenced largely by Nigeria’s historical experiences, political considerations and socio-cultural factors.

More specifically, these principles and considerations have historically had implications on social service provisioning in Nigeria. Indeed, fiscal relations transcends the purview of political dynamics shaping the ideational framing of social policy. This is because the authoritative allocation of resources among the federating units underlines and influence the allocative process for social service provisioning. Thus, the political economy of fiscal federalism in Nigeria influences the ideational processes of social policy. The political economy of fiscal federalism and relations, historically evolved round of who gets what, and by what means among the federating units? Moreover, and given that Nigeria is a monolithic economy, with over 80% of revenue from crude oil, and where, constitutionally this revenue must be ‘shared’, the frenzies surrounding the sharing are instructive. Indeed, empirical and scholarly evidences have shown how always there are constitutional wrangling among federating units over resource sharing, since federating units could be relatively rich or poor (Beland, 2010, 2013, 2015; Olaloku, 1979). For instance, as the case with Nigeria, the relatively poor regions/States prefer a “re-distributive system” of federal allocation, based on ‘need’ and ‘evenness’, while the more endowed States of Niger-Delta regions prefer a more financial autonomy, based on “relative contributions” to the national fiscus, (Ejeh, 20114). Thus, the oil revenue remains the arena and source of contest of interest and struggle not only among the States, but also becomes means and access to allocative distribution among the ruling elite

Within the context of fiscal federalism in Nigeria, and as provided in the constitution, intergovernmental revenue sharing takes into consideration ‘derivation principle’ which explains how each region or States derive maximum benefits from natural resources endowed in their respective geographic regions.

And the 'principle of Landmass' is expected to take into consideration the differences in the geographical area covered by each State, (1999 Constitution). Derived from the 1999 constitution are also operational meaning associated with; "Minimum responsibility", "even development", "need" and "national interest"; all interpreted to mean "allocation that would allow and promote socioeconomic development in different States" (Adedotun, 1991). It is however instructive to note that the 'imperatives' of interest building and 'interest-coalitions' around fiscal allocations by the 'actors', in the context of Nigeria's plural society, continue to undermine rational and objective workings of these principles, with impact on social services provisioning.

Fiscal Federalism in Nigeria and Implications for Social Service Provisioning

This Section of the Paper analyzed the dimensions and implications to social service delivery in the context of fiscal federalism in Nigeria. The Section begins by juxtaposing views on fiscal federalism and fiscal decentralizations, as recently argued by some authors. As demonstrated above, the normative assumptions behind fiscal federalism as enshrined in Nigeria's 1999 Constitution is to enhance the unity of diverse ethnic groups and States of the federation, with less emphasis on 'fiscal decentralization'. Consequently, fiscal decentralizations that may have had positive impact on social service delivery occupy less importance in the context of present fiscal relations among the federating units, (Akpan, 2011). As argued by proponents of fiscal decentralization, for instance, Akpan, (2011) the transfer of powers and resources to lower levels/tiers of government stimulate effective matching of resources with responsibilities at the lower level of government under fiscal decentralization. According to Akpan, subnational governments would then be free to re-appropriate their resources from current to capital expenditure, thereby leading to improved socio-economic performance at regional levels. As noted by these proponents, in a situation of substantial revenues in favor of the center, no federating units would be able to have enough financial resources to effectively deliver on social services (Egwaikhide and Ekpo, 1999; Mbanefoh, 1993; Oriakhi, 2006).

On the other hand, arguments against fiscal decentralizations are that it makes the federating units reckless, wasteful and indiscipline in terms of financial utilization (Tanzi, 1995; Breton, 2002; Crook, 2003). Government accountability and allocative efficiency may not be achieved with decentralization when public sector administration, financial and managerial capacity remain problematic at the lower levels of government (Crook, 2003; Collier, 2008, cited in Akpan, 2011:1). Indeed, empirical evidence continue to show that the 'institutional environment' and capacity at the lower level of administration in Nigeria even makes fiscal decentralization problematic.

While empirical illustrations have shown the dimensions of decentralization and regional-local governance, especially of Latin America and Asia (Ahmed, Deverajan and Shah, 2005; Brosio and Tanzi 2008, cited in Akpan, 2011), research gaps still exist to show empirical evidences of performance, for Sub –Sahara Africa, even with divergent arguments (Ethiraka, 2007; Akramov and Asante, 2009; Akpan, E.O.2011). And given the current clamor for 'true federalism'; translated to mean 'fiscal decentralization', it remains speculative to determine its potency for effective social service delivery, given the antecedents of performance and orientations of the 3rd tier of government in Nigeria.

In a study conducted by Oriakhi (2006), the implications of fiscal federalism (illustrations of fiscal allocations above), on efficient service delivery, in Nigeria, was drawn out. Performance of social service delivery programs was evaluated against fiscal allocations given to both States and Local governments. According to Oriakhi (2006), the following were identified as factors undermining social service delivery, skewed allocation formula in favor of Federal Government, rent seeking, poor monitoring of projects, and low institutional capacity at the lower level of government.

In the context of existing fiscal relations in Nigeria, basic criteria such as expenditure, revenue allocation and financial autonomy influence social service delivery, i.e provision of basic amenities such as water and roads at the local governments' level. As noted earlier, the present allocation structure for revenue sharing is hinged on the 1999 Constitution which spells out the specific functions and responsibilities of the tiers of government into three categories of 'legislative powers'. The executive list of which only the federal government can act; the concurrent list which contains shared responsibilities and functions between Federal and States Government, and the residual list, which is essentially the purview of the Local Governments (1999 Constitution of the Federal Republic of Nigeria). The constitutional arrangements, with less devolutions of fiscal autonomy and more responsibilities to lower tiers of government, have over the years made social service delivery more complex, and 'bulk-passing' game among the tiers of government. While the 1999 constitution may have increased additional responsibilities to States, both the States and Local Government claim this is never complemented with additional resources. Under the current arrangement, Nigeria has 36 States, a federal capital territory in Abuja, and 774 local governrments. The responsibilities for expenditure of the three tiers of governments are shown in Table 1.

At the monthly meetings of the Federation Account Allocation Committee (FACC), comprising the 36 State Governments and 774 Local Governments, disbursements are made based on criteria and recommendations from the Revenue Mobilization Allocation and Fiscal Commission (RMAFC). Expectedly, some of the criteria and principles applied benefit some states more than the other. For instance, States from the Niger Delta and a few other States (10 States), adjudged with economic efficiency, landmass, populations and derivation principles often get more than a quarter (25%) of the total allocation at a typical meeting for allocation (RMAFC,2021; FAAC 2016). Often, the implication of this is that the 'less-favored' States with less allocation express resentment and anger to the Federal Government, each time allocations were made, and when they found themselves disadvantaged. As such, they more often than not justified their non-performance on social service delivery, on 'dwindling allocations' from the Federal Government

Fiscal federalism in Nigeria has had mixed implications on social service delivery. While spending on primary health delivery has been transferred to both States and Local Governments, the Federal Government retains financial responsibility for tertiary health care. For the education sector, responsibilities for primary education have been devolved to Local Governments, and these are being implemented through various arrangements between the States and Local Governments. As contained in Section 162 (6) of the 1999 constitution, the State and Local Governments operate 'joint account', such that Local Governments do not have direct access to their share of the allocations from the Federal Government. Again, the implication of this is that the Local Governments are exposed to 'manipulations' from the State Governments. The Federal Government is still responsible for budgeting and disbursements for the public tertiary institutions (Akpan, 2014).

Thus, our understanding of the position of the constitution of Nigeria in respect of fiscal allocation and sharing of responsibilities for social service delivery among the tiers of government has come to imply that the State and Local Governments have principal responsibility for basic services such as primary health and primary education (Akpan, 2014). However, it is instructive to note that the extent of local governments' participation and execution of service delivery projects are determined at the 'discretion' of the respective state governments. Social service delivery in the context of current fiscal allocations in Nigeria is largely determined by the share of expenditures appropriated to the sub-national level of governments by the constitution.

Table 1: Responsibilities of the three tiers of governments in Nigeria

Tier of Government	**Responsibly for Allocation**
Federal Government	Defense Foreign Affairs International Trade, including exports Currency, banking borrowing and exchange control Shipping, federal trunks Elections
Federal-State (Concurrent)	Regulations of labor, interstate commerce, Mines and Minerals, oil resources, nuclear energy, Guidelines and basis for minimum education Health, Social Welfare Education (Post-Primary/Technology) Culture Electricity (generation, transmission and distribution) Commerce, industry,
State only	Residual Power. i.e Health, Education, Infrastructures, and any subject not assigned to federal and local governments by the constitution.
Local Government	Health Services, Primary, Adult and Vocational Education Control and Regulations of advertisements, pets, small business and markets Public Conveniences Social Welfare, Sewage, Refuse Disposal Registration of Births and Deaths, Marriages.

Source: Nigerian Constitution 1999

In Nigeria, according to the 1999 Constitution, though state and local governments have principal responsibility for providing basic services, such as primary health care and education (Akpan, 2011), the extent of local governments' participation and execution of service delivery projects is determined by the respective state governments. In this respect, it is important to note that local governments merely function as 'spending agents' for both the federal and state governments. Local governments are not fiscally autonomous, which has a detrimental impact on social service delivery. These observations once again illustrate the significance of analysis of implications of fiscal resources of local governments on social policy provisions at

the local government levels, and also an understanding of the relationship between fiscal redistribution and social policy development at national level. Following Fenwick's (2016), this understanding provides a clear grasp of the fiscal side of federalism and social policy.
At a broader level, in Nigeria, the limited fiscal capacities of state and local governments seem to legitimize 'ad-hoc' social services interventions of the federal government, a situation that exacerbates existing territorial tensions, as Khemani (2001) showed in his analysis of how intergovernmental agencies among the three tiers of government were created. For instance, in terms of primary education, the National Council on Universal Basic Education (NCUBE), the State Primary Education Board, and the Local Government Education Authorities (LGAs) were established. However, over the years, intergovernmental and actual practice in the delivery of primary education had mostly been ad-hoc, resulting in ineffective coordination between state and local governments. Even though the federal government recognizes that the responsibility for primary education lies with the states and LGAs, lack of trust had made the federal government to assume a 'paternalistic stance' towards lower tiers of government. Therefore, they have "treated certain sectors such as primary health and education as national priorities, with extensive interventions through direct intervention in infrastructure" (Khemani, 2001: 10). For instance, the federal government had taken it upon itself to construct primary schools through the NCUBE. Examples of this include the building of primary schools under the Universal Basic Education (UBE) program and the construction of primary health care centres by the National Primary Health Care Development Agency (NPHCDA) (Khemani, 2006). While local governments might have welcomed these interventions, state governments resent the intrusion, arguing that they were not fully involved in the planning and decision-making processes. As a result, since no specific agency of the three levels of governments clearly assumes responsibility, many projects are poorly maintained and lack equipment.

To further illustrate the capacity constraints facing local governments, Olaniyi (1999), reported on the outcome of a survey the United Nations Development Program (UNDP) and the states conducted on local government administration in service delivery. The report was centred on the professional skills incapacity facing local governments. Over 70% of the LGAs studied had no effective planning boards and sufficient professionals such as economists, medical doctors, and engineers (Olaniyi, 1999). From 'institutionalist' perspective, lack of adequate human and material (fiscal capacity) resources at the local government levels makes it particularly hard for them to address such challenges, an institutional reality that further weakens their capacity for social services implementation. This situation is compounded by the widespread level of corruption that characterizes Nigeria (Smith, 2007), a reality that also weakens capacity at all levels of government. This paper therefore explores the implications of current arrangement of fiscal federalism and resource allocations among the three tiers of government, on social services programs, in particular at the local governments' levels. The paper points out the central role of local governments in the analysis of the fiscal side of social services in a federal system, like Nigeria. In contrast to Théret's (1999), which does not focus on local governments in relationship to fiscal federalism and social services dimensions, our 'historical-institutional' analysis of the Nigerian case, illustrates the centrality of 3rd tier of governments in social services-framing and implementation.

Conclusion

In the context of fiscal federalism and social services provisioning, attempt is further made in this paper to provide analysis and understanding of the Nigerian case; articulating and evaluating evidence on three main claims. First, the paper provides an historical institutionalist analysis that focuses on fiscal federalism that could be more relevant in providing understanding on the varying impact of federalism on social services in Nigeria. In the extant literature, historical institutionalism has not been used widely in social services research in Africa, but our analysis is consistent with the claim that it is insightful in this context, even as colonial legacies could not be waived aside in Nigeria, (Kpessa and Béland, 2013). Second, following Théret (1999), the analysis of the Nigerian case suggests that fiscal federalism and redistribution can have a powerful and direct impact on the development of social programs. By focusing on the fiscal side of social services in Nigeria, the above analysis suggests that Théret's (1999) perspectives on welfare and fiscal redistribution also apply to developing countries like Nigeria.

In Nigeria, the impact of fiscal arrangements on social service framing has thus far been negative, as there is a clear mismatch, and lack of coordination, between the institutional allocation of fiscal recourses among different tiers of government and the challenges of social services delivery. This is particularly manifested at the local governments, which are 'fiscally weak' compared to both the federal and state governments; the latter dominating the local level, both fiscally and politically. The third contribution of our analysis draws attention to the local level for an understanding of the relationship between social services and fiscal redistribution. As demonstrated in Théret's (1999) in his seminal analysis, local governments can become crucial 'social provisioning' actors in a particular historical and institutional context; something that Fenwick (2016) also reminds us about. As the paper demonstrates, it is instructive to give distinctive attention to the fiscal status of local governments in evaluating the potential impact of fiscal redistribution on social services-framing and performance.

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