

**DEPARTMENT OF PUBLIC ADMINISTRATION
FACULTY OF SOCIAL SCIENCES,
BENUE STATE UNIVERSITY, MAKURDI
Second Semester 2025/2026 Session**

PUB 304: INTER - GOVERNMENTAL RELATIONS IN NIGERIA
Credit Units

Three

Instructor:

Dr. John Tor Tsuwa Fspsp
B.Sc (BSU), M.Sc (BSU), PhD (BSU), PhD (NDA).

Google Scholar link: <https://bit.ly/3TUAewA>

ORCID: 0000-0002-7090-5556

Course Description

The major objective of this course is to help students understand the dynamics in the relationship between the various levels of government in a federal system. To achieve this, it will help the students to understand the evolution of the Nigerian Federal System, the emergency of inter-governmental relations as a field of study and the basic workings of government in Nigeria's federal system. The course will also enable the students to understand the prevailing forces of change amongst the tiers of government and the factors which preserve federal systems. Students will be exposed to the knowledge and dynamics of governmental relations, workings, types of conflicts and corporation between and among various levels of government and explores the challenges of federal systems especially in the areas of fiscal federalism.

Assessment

Attendance to Class	10%
Class Participation	10%
Mid Semester Test	20%
Final Examination	60%.

One: Basic Introduction

Historical Evolution of Government
What is Government?
Components of Government
Functions of Government
Forms of Government

Two: The Concepts and Nature of IGR

Meaning of Intergovernmental Relations
Theoretical/Models Perspectives of IGR
Rationale for IGR

Three: Federalism

Meaning/Features of Federalism
Approaches to the study of Federalism
Theories of Federalism
Types of Federalism
Historical Evolution of Federalism in Nigeria
Challenges of Federalism in Nigeria

Four: Federalism and IGR

National
State
Local

Five: Emergence of IGR in Nigeria

IGR before Nigerian Independence
IGR in the First Republic
IGR under the Military (1966-1979)
IGR under the Second Republic (1979-1983)
IGR under the Transitional period (1983- 1999)
IGR in the Fourth Republic (1999- Date)

Six: Levels and Patterns of IGR in Nigeria

Federal- State
Federal-State-Local
Federal –Local
State- Local
State-State (Inter State)
Local- Local (Inter Local)

Seven: Institutional Arrangements for Management of IGR in Nigeria

National Council of State
National Economic Council
Federal Executive Council
Armed Forces Ruling Council
Supreme Military Council
National Council of Ministers
Governors Forum
ALGON
The parliament
Industrial Arbitration Panel

Eight: IGR and Allocation of Power

Mechanisms of power sharing in a federal system
The Exclusive list
Concurrent List
Residual List

Associated problems with the Allocation

Nine: Revenue Allocation in Nigerian Federal System

Conceptualizing Revenue Allocation

Objectives of Revenue Allocation

The principles of Revenue Allocation in Nigerian Federalism

Sources of Revenue for the three Tiers of Government in Nigeria

Challenges of Revenue Allocation in Nigeria

Suggested Reading List

Abdullahi, M.Y. (2009). *Decentralization and Intergovernmental Relations in Nigeria*. Lagos: National Open University of Nigeria.

Adelaja, S. and Racevskis, L. A. (2005) Cooperation Costs and the Economics of Intergovernmental Partnerships. *Working Group on Inter-local Services Cooperation*. Paper 18. http://digitalcommons.wayne.edu/interlocal_coo/18.

Aremu, L.O. (1980). "Intergovernmental Relations in Nigeria: A Legal Overview." In *Quarterly Journal of Administration* 14(2). p.85.

Ayoade, J.A.A. (1980). "Intergovernmental Relations in Nigeria." *Quarterly Journal of Administration*, XVI, 119-132.

Bamgbose, J.A. (2008). "Intergovernmental Relations and Political Opposition in Nigeria's Fourth Republic: 1999-2004." In *Ocean Journal of Social Sciences*, 1(1) pp.75-89.

Coleman, J.S. (1958). *Nigeria: Background to Nationalism*. Berkeley: University of California Press.

Dye, T.R. (1977). *Politics in States and Communities*, 3rd ed. Englewood Cliff, New Jersey: Prentice-Hall Inc.

Elaigwu, I.J. (1983). "Sub-national States and the Future of Federalism in Nigeria." *The Nigerian Journal of Political Economy*. 1(2), p. 14.

Etzioni, A. (1975). *Modern Organizations*. Englewood Cliff, New Jersey: Prentice-Hall Inc.

Graves, T.J. (1974). "IGR and the Executive Branch: The New Federalism." *The Annals of the American Academy of Political and Social Science*, November, p.42.

Haider, D.H. (1981). "The Intergovernmental System." *Proceedings of the Academy of Political Science*, 34(2), The power to Govern: Assessing Reform in the United States, pp. 20-30. <http://www.jstor.org/stable/1173788>

King, P. (1982). *Federalism and Federation*. London: Croom Helm Ltd.

Laski, H.J. (1967). *A Grammar of Politics*. London: Urwin Publisher.

Mogi, S. (1931). *The Problems of Federalism*. London: George Allen.

Olapade, O. (1984). Management of Intergovernmental Relations in Nigeria: Problems and Prospect. *ASCON Journal of Management*, 3, 41-50.

Olugbemi, S. (1980). A Systems Approach to Intergovernmental Relations (IGR). *Quarterly Journal of Administration*, 2, 111-117.

Oyovbaire, S. (1985). *Federalism in Nigeria*. London: Macmillan Press.

Tamuno, T.N. (1998). "Nigerian Federalism in Historical Perspective." In K. Amuno, *et al* (eds.), *Federalism and Political Restructuring in Nigeria*. Ibadan: Spectrum Books. pp. 13-33.

Tsuwa, J. T and Aliegba, A. B (2021) Understanding Federalism and Intergovernmental Relations in Nigeria (Some Introductory Notes). Makurdi. Washima Dynasty Books

Wright, D.S. (1978). *Understanding Intergovernmental Relations*. North Scituate: Dioxbury Press.

Tsuwa, J. T and Aliegba, B.A (2019) Federalism and Intergovernmental Relations in Nigeria (Some Introductory Notes) Makurdi: Washima Dynasty Books.

**DEPARTMENT OF POLITICAL SCIENCE,
FACULTY OF SOCIAL SCIENCES,
BENUE STATE UNIVERSITY, MAKURDI
2019/2020 SESSION**

Course: PUB 304: Inter - Governmental Relations in Nigeria

Course Instructors: John Tor Tsuwa PhD

Abel Apinega

Course Description

The aim of this course is to acquaint students with the understanding of the basic workings of government and the relationship between the different levels of government in Nigeria's federal system. The course examines the prevailing forces of change amongst the tiers of government and the factors which preserve federal systems. Students will be exposed to the knowledge and dynamics of governmental relations, workings, types of conflicts and corporation between and among various levels of government and explores the challenges of federal systems especially in the areas of fiscal federalism.

Assessment

Students will be assessed in three different areas. Seminal presentation 20%. Semester Test 20% and final examination 60%.

One: The Concepts and Nature of IGR

Meaning of Intergovernmental Relations

Theoretical Perspectives of IGR

Theoretical Model of IGR

Rationale for IGR

Two: Federalism

Meaning/Features of Federalism
Approaches of Federalism
Theories of Federalism
Types of Federalism
Historical Evolution of Federalism in Nigeria

Three: Emergence of IGR in Nigeria

A Purview of IGR before Nigerian Independence
IGR in the First Republic
IGR under the Military (1966-1979)
IGR under the Second Republic (1979-1983)
IGR and the Transitional period (1983- 1999)
IGR in the Fourth Republic (1999- Date)

Four: Levels and Patterns of IGR in Nigeria

Federal- State
Federal-State-Local
Federal –Local
State- Local
State-State (Inter State)
Local- Local (Inter Local)

Five: Institutional Arrangements for Management of IGR in Nigeria

National Council of State
National Economic Council
Federal Executive Council
Armed Forces Ruling Council
Supreme Military Council
National Council of Ministers
Governors Forum
ALGON
Coordinator's Forum
The parliament
Industrial Arbitration Panel

Six: IGR and Allocation of Power

Mechanisms of power sharing in a federal system
The Exclusive list
Concurrent List
Residual List
Associated problems with the Allocation

Seven: Revenue Allocation in Nigerian Federal System

Conceptualizing Revenue Allocation

Objectives of Revenue Allocation

The principles of Revenue Allocation in Nigerian Federalism from 1947 till date

Sources of Revenue for the three Tiers of Government in Nigeria

Challenges of Revenue Allocation in Nigeria

Suggested Reading List

Abdullahi, M.Y. (2009). *Decentralization and Intergovernmental Relations in Nigeria*. Lagos: National Open University of Nigeria.

Adelaja, S. and Racevskis, L. A. (2005) Cooperation Costs and the Economics of Intergovernmental Partnerships. *Working Group on Inter-local Services Cooperation*. Paper 18. http://digitalcommons.wayne.edu/interlocal_coo/18.

Aremu, L.O. (1980). "Intergovernmental Relations in Nigeria: A Legal Overview." In *Quarterly Journal of Administration* 14(2). p.85.

Ayoade, J.A.A. (1980). "Intergovernmental Relations in Nigeria." *Quarterly Journal of Administration*, XVI, 119-132.

Bamgbose, J.A. (2008). "Intergovernmental Relations and Political Opposition in Nigeria's Fourth Republic: 1999-2004." In *Ocean Journal of Social Sciences*, 1(1) pp.75- 89.

Coleman, J.S. (1958). *Nigeria: Background to Nationalism*. Berkeley: University of California Press.

Dye, T.R. (1977). *Politics in States and Communities*, 3rd ed. Englewood Cliff, New Jersey: Prentice-Hall Inc.

Elaigwu, I.J. (1983). "Sub-national States and the Future of Federalism in Nigeria." *The Nigerian Journal of Political Economy*. 1(2), p. 14.

Etzioni, A. (1975). *Modern Organizations*. Englewood Cliff, New Jersey: Prentice-Hall Inc.

Graves, T.J. (1974). "IGR and the Executive Branch: The New Federalism." *The Annals of the American Academy of Political and Social Science*, November, p.42.

Haider, D.H. (1981). "The Intergovernmental System." *Proceedings of the Academy of Political Science*, 34(2), The power to Govern: Assessing Reform in the United States, pp. 20-30. <http://www.jstor.org/stable/1173788>

King, P. (1982). *Federalism and Federation*. London: Croom Helm Ltd.

Laski, H.J. (1967). *A Grammar of Politics*. London: Urwin Publisher.

Mogi, S. (1931). *The Problems of Federalism*. London: George Allen.

- Olapade, O. (1984). Management of Intergovernmental Relations in Nigeria: Problems and Prospect. *ASCON Journal of Management*, 3, 41-50.
- Olugbemi, S. (1980). A Systems Approach to Intergovernmental Relations (IGR). *Quarterly Journal of Administration*, 2, 111-117.
- Oyovbaire, S. (1985). *Federalism in Nigeria*. London: Macmillan Press.
- Tamuno, T.N. (1998). "Nigerian Federalism in Historical Perspective." In K. Amuno, *et al* (eds.), *Federalism and Political Restructuring in Nigeria*. Ibadan: Spectrum Books. pp. 13-33.
- Wright, D.S. (1978). *Understanding Intergovernmental Relations*. North Scituate: Dioxbury Press.

**DEPARTMENT OF POLITICAL SCIENCE,
FACULTY OF SOCIAL SCIENCES,
BENUE STATE UNIVERSITY, MAKURDI
2017/2018 SESSION**

Course: PUB 308: Inter - Governmental Relations in Nigeria

Course Instructor: John Tor Tsuwa PhD

Emmanuel Ngusha Amough

Marking Scheme for PUB 308

Question 1

Using examples of the nature of federal system(s) practice in Nigeria, discuss the meaning and content of federalism.

Answer

- Definition of federalism (**5 marks**)
- Identify the federating units such as federal, states and local government and establish their relationship (**10 marks**)
- Identify and explain: Exclusive, concurrent and residual list which is the content of federalism (**5 marks**)

Question 2

Critically discuss the theories of intergovernmental relations and show their applicability in the Nigerian situation.

Answer

- Definition of intergovernmental relations (IGR) intergovernmental relations is the interactions between government units of all types and levels or it is a term used to describe the interactions and transactions between the different levels of government within the state (**5 marks**).
- Theories of intergovernmental relations:

❖ System theory, integration theory, dependency theory and regime theory

(a) System theory

- ✓ The theory takes into cognizance, the political activity or the relations among people is a life process. It treats the relations taking place within the political systems as a living object or system capable of adjusting to changes in its environment while retaining those basic characteristics that identify it as the same system. IGR are treated as sets of interaction of many different kinds and which concern themselves with the nature of interactions and relations and how and why and in what senses they change or remain stable (**5 marks**).
- ✓ Candidates should apply the theory to the workings of levels and tiers of government, explaining in details how they relate and work

(b) Integration theory

The theory underscores the complexity of the state structure, nature and form of government and advocates the coming together of the various units or components of states in order to achieve social harmony. The crux of integration theory is that, the complex nature of the society entails that government at all levels must work together in order to achieved strong economic and political systems hence; lack of cooperation slows down state's development. Attempt should be made to show the applicability of the theory in Nigerian situation (**5 marks**).

(c) Dependency theory

Dependency is a concept associated with the exploitation of the economy by another. It is used to describe the relationship existing between advanced economy and yet not advanced economy. As a framework in (IGR's) it takes into the account the relationship that exist between the federal, state and local government. It is pertinent to note that the federal government provides statutory allocation to which state and local government use to run their affairs. The state government under the joint account system further determines the disbursement of this allocation thereby making the local government an appendage to state government (**5 marks**).

(d) Regime theory

Regime theory explains intergovernmental relations from the international system up to nation's government. Regime in every individual state is a key factor that defines the kind of relationship obtainable in that state. This is because; it explains the personal idiosyncrasies, perceptions, characters and attitudes of the leader example: autocratic regime affects the whole system of government. Therefore military regime is usually autocratic and always collapses all the institution of government such as the political structure, constitution, rule of law and organs of government. By implication the relationship that would have existed among the three arms of government will be whittled away. Thus, the nexus between the three arms of government executive, legislature and judiciary under democratic system will cease to exist (**5 marks**).

Question 3

With the aid of diagram, state and explain models of intergovernmental relations.

Answer

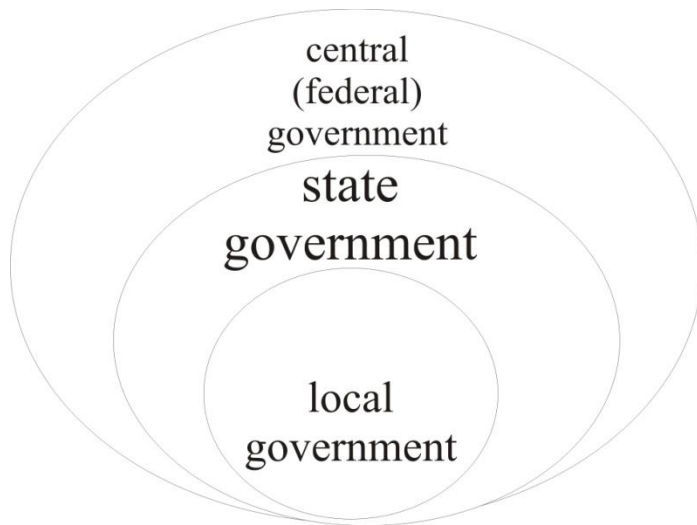
- The models of IGR's are

- (a) The coordinate- authority model
- (b) The inclusive - authority model
- (c) The overlapping - authority model (5 marks)
- Cogent examples and diagrammatical representation of the models required

Candidates to explain models of IGR's using diagrams

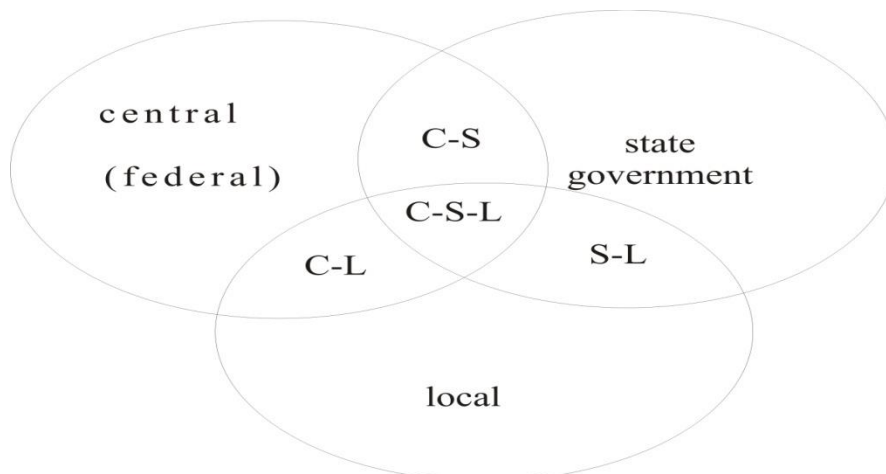
(a) Co-ordinate authority model

- In the coordinate authority model, there is clear separation between the national /state /local government relationships and the distinct boundaries separating the levels of government.
- It is characterized by autonomy of states from the federal government. In which local government are subordinated to the state



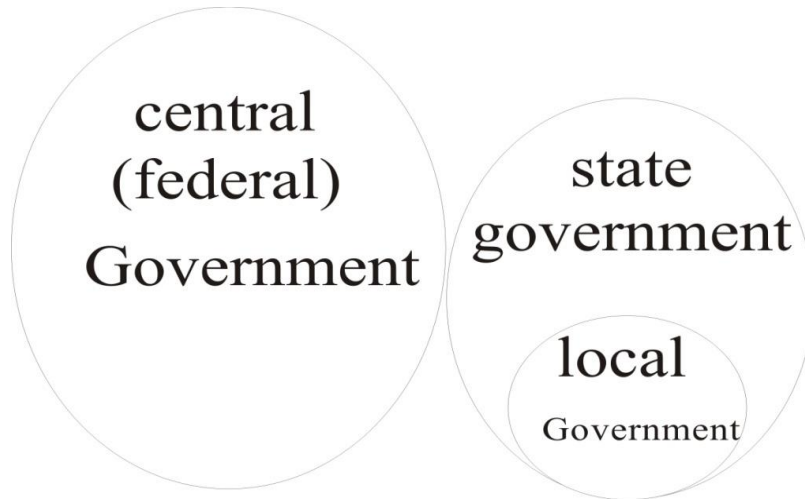
(b) Inclusive model

It sees subordination of region/ state government and local government to the government at the centre, with high degree of political, administrative centralization, the model is based on hierarchical set of relation and emphasises the prominent role of the national level.



(c) Overlapping model

Overlapping model is characterized by the allocation of jurisdictional power among the three levels of government. Though the model allows for a recognisable degree of autonomy for the tiers of government in order to enhance the workings of government.



Question 4

What is revenue allocation? Identify and explain the core principles of revenue allocation in Nigeria.

Answer

Definition of revenue allocation

(a) System of sharing of fiscal resources between different levels of government to enable them carry out the development of their respective areas of jurisdiction through provision of social services and functions. It can also be define as the method of sharing the centrally generated revenue among the tiers of government and how the amount allocated to a particular tier is shared among its components for development (**5 marks**).

(b) Core principles of revenue allocation in Nigeria

- ✓ Derivation principle
- ✓ Principle of responsibility
- ✓ Principle of equity
- ✓ Population principle
- ✓ Independent revenue
- ✓ School enrollment
- ✓ Land mass
- ✓ National interest (**5 marks**)

NB: Explanation for each principle should be accompanied with the critique of the principle.

Explanation of the principles (**10 marks**).

Derivation principle

- It entails that the state share of the national revenue is proportionate to its contribution to revenue collected by the federal government.

- Share to each state is dependent on its contribution to the national revenue

Principle of responsibility

- In a federal system there is usually constitutional division of functions and resources among the levels of government that exist.
- The amount of resources assigns to any level or component unit of the same level is predicated on responsibilities that is shouldered.
- It is note worthy that division of functions among the levels of government is expected to be done in a manner to discourage overlapping of a particular tier of government. Unfortunately, the federal government in Nigeria appeared to be overloaded hence the unending clamour for restructuring.

Principle of equity

- This principle stress equity, fairness and justice in the allocation of revenue to states in the federation.
- It is so because states are politically equal and no one should claim superiority over others in relationship to the centre.

Critique of the principle

- ✓ Size of states
- ✓ Assets of states
- ✓ State peculiarities
- ✓ Active participation

Population principle

- The principle entails that the sharing of the national revenue should be based on the numerical strength of people in a given state, local government in the country.
- The higher the population, the higher the revenue it will receive from the national purse.
- The principle appears to be the best since natural resources are meant for the good life of the people.

Critique of population principle

- ✓ The problem of real census figures
- ✓ Manipulation of figures in order to get fat revenue
- ✓ Problem to national planning

Independent revenue

- The principle encourages all the tiers of government to explore and exploit resources within their areas of jurisdiction
- It encourages improvement in the IG revenue at all the levels of government in the country as it will assist them to fully realize their potentials.

Shortcomings

- ✓ In terms of resources some states are more endowed than others.

- ✓ Also, you cannot compel internal generating capacity/ potentials of Lagos state with that of Enugu or Nassarawa state.

Question 5

Revenue is critical to governance in Nigeria. Critically identify and analyze the sources of local government revenue in Nigeria.

Answer

- ✓ Definition of local government and revenue is required (**5 marks**)
- ✓ Sources of local government revenue
- ✓ Revenue to local government come in two ways: External sources and Internal sources

External sources

- Statutory allocation- money accrued from the federal account which is shared on prescribed formula.
- Statutory allocation from each state government to their local government.
- Federal grants in Aid
- Rate- local tax imposed on adult individuals by the local government. Rate comes in three folds: Fees, charges and licenses; these are income that accrues to local government from certain services they provide.
- Fines – financial penalties imposed on individual for floating local government bye laws.
- Loans and borrowings: from financial institutions to carryout capital and development, educational development.
- Earning and profits: these are incomes received from engagement of local government in commercial venture and other industrial establishments.

NB: Student attempt to identifying the sources is (**5 marks**) while critical explanation carries (**10 marks**).