NIGERIA: FEDERALISM IN THE COVID-19 PERIOD AND BEYOND

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ABSTRACT

Nigeria, a three-tiered federation, provides an intriguing example of how the 2008 and 2016 global financial crises, as well as the COVID-19 crisis, have had a significant impact on the practice of federalism in the country. These crises precipitated severe global economic downturn, and Nigeria was not exempt, putting the country's fiscal system to the test. As a significant oil exporter, Nigeria was impacted by the global oil price decline of 2008. Similarly, the 2016 financial crisis, which was precipitated by falling oil prices, exacerbated Nigeria's struggling economy, as the federal government struggled to maintain its expenditures, resulting in a reduction in revenue allocations to the states of the federation. Nigeria's oil-generated revenue is exclusively concentrated in the centre and shared among the three levels of government according to some agreed formula. The COVID-19 pandemic revealed additional flaws in Nigeria's federal system, highlighting the disparate crisis response capabilities of states and local governments. In its attempt to manage the pandemic, the federal government adopted a top-down strategy, illustrating the overcentralised character of the federal system, which is the result of decades of military rule and excessive oil dependence. The management of these crises reignited the debate about the efficacy of federalism in Nigeria, and this article is a contribution to that debate, contending for a non-centralised federal system in which state governments cease to operate as extensions of the federal government. In addition, it argues for fiscal federalism in accordance with the federalism principle requiring each level of government to have the financial capacity to operate independently.

Keywords: Nigeria, federalism, fiscal federalism, COVID-19, centralisation.

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I. INTRODUCTION

This article examines how the 2008, 2016, and COVID-19 global crises affected Nigeria's economy and the country's practice of federalism. In doing so, it explores the vertical and horizontal intergovernmental relations throughout the periods, especially during the pandemic, as well as the complexities surrounding which level received what percentage of national revenue. There is no doubt that the 2008 and 2016 global financial crisis had a devastating impact on Nigeria. However, this article focuses more on the COVID-19 crisis, which also had an impact on Nigeria's revenues, particularly oil-generated revenues, because the effects of this crisis are still being felt worldwide, including in Nigeria. The aim of the article, therefore, is to use both primary and secondary data to examine Nigeria's response to global financial crises and the COVID-19 pandemic through the fiscal system of the country's federal framework. Nigeria is a federation made up of a Federal Capital Territory (FCT), 774 local governments, and 36 states,[1] and the country's population is estimated to be 200 million. The governors of each state serve as the chief executives of their respective states under Nigeria's executive presidential system, which is modelled after that of the United States. The federal legislature is bicameral, while state legislatures are unicameral. While a state legislature is referred to as the House of Assembly, the federal legislature, which consists of the Senate (upper house) and the House of Representatives (lower house), is referred to as the National Assembly.

Due to the high level of poverty and inadequate health infrastructure in Africa, there were numerous pessimistic forecasts regarding the potential effects of COVID-19 (Babalola, 2021; Ihonvbere, 2022; Onapajo & Adebiyi, 2020). The overwhelming majority of Africans live in absolute poverty, but the effects of the virus on the continent were not as catastrophic as anticipated. This is not to say that countries such as Nigeria, South Africa, Morocco, and Tunisia, among others, did not experience the socioeconomic effects of the pandemic, which exacerbated poverty on the continent. Nigeria confirmed its first case of COVID-19 on February 27, 2020, in Lagos, the country's former capital and commercial centre, when an Italian national who works in Nigeria tested positive for the virus (Babalola, 2021). Following the identification of the index case, the federal government moved swiftly to curb the spread of the virus. The federal government took the lead in providing care for those infected and putting in place social welfare programmes to support low-income earners while state governments collaborated with the federal government in the distribution of relief materials. The local governments were, however, less visible during the crisis. The pandemic brought into sharp focus the overcentralised nature of Nigeria's federal system.

This article is organised into nine sections, one of which is the introduction. The second section discusses the nature of Nigerian federalism. For a thorough comprehension of the operation of the country's federal system, it is necessary to understand the system's excessive centralisation. In the third section, a general overview of Nigeria's fiscal system is provided. The section concentrates on the country's distribution of centrally generated revenues, such as oil revenues. While the fourth section focuses on the impacts of the global financial crises of 2008 and 2016 on Nigeria, the fifth section examines the contribution of the federal government and its agencies to the struggle against the COVID-19 virus. During the crisis, the federal parliament and a few federal institutions

1. Nigeria started as a federation of three constituent units – Northern, Western, and Eastern Regions. The number increased to four in 1963, when the Mid-Western Region was separated from the Western Region. At the onset of the civil war in 1967, the Yakubu Gowon regime (1966 – 1975) partitioned the federation into twelve states, while the Murtala Mohammed regime (1975 – 1975) added seven states to the extant twelve, bringing the total to nineteen. The Babangida military regime (1985 – 1993) further created two states in 1987 and another nine in 1991, and the Abacha military regime (1993– 1998) transformed the country into its current 36-state structure (Babalola, 2019, pp. 136-138; Onapajo & Babalola, 2021, p. 67).

played crucial roles, which cannot be overlooked. Likewise, the sixth section discusses the respective contributions of state and local administrations. In the seventh section, we examine the cooperation and conflict that characterised vertical and horizontal intergovernmental relations throughout the pandemic. The eighth section examines the continuity that has characterised Nigeria's fiscal federalism since the pandemic while the final section argues that management of the pandemic exposed the excessive centralisation of Nigeria's federal system. The section also contends for a system reform.

II. THE CHARACTER OF NIGERIAN FEDERALISM

Federalism is the 'method of dividing powers so that the general and regional governments are each, within a sphere, co-ordinate and independent' (Wheare, 1963, p. 10). Following on from this definition, King (1982, p. 74) also defines federalism as a political principle which involves the constitutional diffusion of power between the central and constituent governments. At the core of these definitions is the notion that, in a federation, the division of governmental power is guaranteed by the constitution. In addition, Wheare's idea of 'independence' implies that both the federal and state governments have independent functions, and neither has authority over the other. This differentiates a federation from a confederation, which is also an association of states, but in which the central government is dependent on the regional governments (Wheare, 1963, p. 32). It is essential to note, however, that it is impractical for the federal government and regional governments not to depend on each other in some capacity. Nonetheless, the exclusive centralisation of power in Nigeria's federal system violates Wheare's fundamental principle of independence, which explains why the state, local governments, and FCT depend significantly on the centre for sustenance.

Unlike in established federations such as the United States or other 'coming together' federations, the Nigerian federal government created the states. According to William H. Riker, federalism is 'a bargain between prospective national leaders and officials of constituent governments' (1964, p. 11), typically for the purpose of territory consolidation. At the time of Nigeria's federal formation, the constituent units lacked the requisite bargaining power to negotiate a federal union, so there was no political bargaining between two groups of legislators. This partially explains why state governments in Nigeria lack autonomy and sometimes exist at the whim of the federal government. In Nigeria, states are predominantly created for political, not economic, reasons. According to Babalola (2015, p. 84), state creation in Nigeria is in many ways about accommodating ethnic minority groups or giving them access to the country's distributive system. The politics surrounding the creation of states in the country are well documented and will not be revisited here (Babalola, 2019; 2015; Babalola & Onapajo, 2019; Onapajo & Babalola, 2021; Osaghae, 1998; 2003; Suberu 1998; 2001).

Babalola and Onapajo (2019, p. 44) note that state and local government creation was a major feature of Nigeria's federalism during the military era, supporting Martin Dent's (2000, p. 162) claim that Nigeria's ability to subdivide states and local government units is comparable to the subdivision of cells in a growing organism. As provided for in the Constitution, states are supposed to be independent of the federal government, and local governments are supposed to be independent of federal and state governments but in practice, local governments are subordinate to state governments (Babalola, 2019, p. 106). The Constitution of Nigeria provides for exclusive, concurrent, and residual legislative lists (FGN, 1999). The exclusive list includes responsibilities assigned solely to the federal government, such as defence, currency, foreign policy, and so forth, while shared responsibilities, such as education, are assigned to both the federal and state governments. Residual responsibilities are delegated to the state governments. This was the case at the outset, when regional governments were permitted to pass laws regarding any matter that is not included in the exclusive legislative list (the 1954 Constitution, cited in Suberu, 2022, p. 5). In the event of a conflict on the concurrent list, it is essential to note that federal law takes precedence. Local governments' constitutional responsibilities include the provision of services that benefit the local populace, such as primary and secondary education, waste disposal, birth registration, etc. (Babalola, 2019, p. 106).

Nigeria's federal system was 'bottom-heavy' at its inception in 1954 and prior to the military takeover in 1967, as subnational units enjoyed extensive political and financial autonomy (Babalola, 2019; Nolte, 2002). According to Suberu (2022, p. 4), the 1954 Constitution, which aimed to accommodate the country's sub-nationalisms, established a strong central authority while granting substantial autonomy to the country's three constituent units – the Northern, Eastern, and Western Regions. The military era coincided with the beginning of the 1970s oil boom, and the increased inflow of oil rents into Nigeria's economy ushered in a new era of a politically and economically powerful federal centre (Babalola, 2019, p. 5), or what Suberu (2001; 2022) refers to as 'hyper-centralisation', which is presently the defining characteristic of Nigeria's federal system. This explains why all 'eyes are on the centre' (Babalola, 2019, p. 159). The command structure of the military, the requirements of the Civil War (1967–1970), and the management of the oil economy ensured the federal government's economic pre-eminence. The military institutionalised a system typified by 'tightly centralised controls' (Suberu 2001: 1), resulting in a dominant federal government and economically impotent states. This contradicts the federal principle, which requires each constituent unit to be financially independent. For instance, Wheare (1963, p. 51) emphasised the significance of the constituent units' economic viability to the formation, operation, and survival of a federation. In other words, states are expected to be able to support themselves economically.

As scholars of federalism have argued to varying degrees, federalism is not only about the division of powers, but also about ensuring that powers are diffused among numerous centres. According to Elazar (1987, p. 34), federal polities 'are characteristically non-centralised'. However, by the time democratic rule was re-established in Nigeria in 1999, the system had shifted from being 'bottom-heavy' to 'top-heavy' (Babalola, 2019; Suberu, 2001; Elaigwu, 2002). As oil rents continue to flow into the country's revenue account, the federal system remains centralised, and the states remain economically dependent on the federal government (Babalola, 2019).

III. NIGERIA'S FISCAL FEDERALISM IN CONTEXT

The practice of fiscal federalism varies from federation to federation, but revenue distribution between levels of government is a defining characteristic. Both the general and constituent governments compete for the federation's limited resources (Babalola, 2019, p. 79), making revenue sharing in a federal state a cumbersome task. Similar to other federal states, fiscal federalism in Nigeria emphasises the distribution of the federation's fiscal resources. In Nigeria, revenue sharing takes the form of conditional and unconditional grants, which play crucial roles in the country's fiscal operations. According to Watts (1999, p. 43), grants can enable or restrict the exercise of constitutionally mandated government responsibilities. In other words, the importance of fiscal federalism lies in the fact that financial resources:

> play a large part in determining the relative political and economic roles and influence of the different governments within the polity; are a major means for facilitating flexibility and adjustment; and shape public attitudes about the costs and benefits of the activities of different governments (Watts, 2003, p. 2).

Section 162(1) of the Nigerian Constitution stipulates that the federal government deposits all centrally collected revenues into a general pool, known as the Federation Account, to be shared between itself, the state, and local governments according to an agreed formula, while Section 162(3) stipulates that the federal government makes regular, unconditional grants to states annually to enable them to carry out their constitutional responsibilities. Figure 1 depicts the vertical allocation formula for sharing the contents of the Federation Account.

Table 1: Nigeria's current vertical revenue allocation formula

Recipient	**Percentage**
Federal Government	48.5
State Governments	24
Local Governments	20
Special Funds	7.50

Source: FGN, 1999.

This sharing formula demonstrates the federal government's dominance in the fiscal sphere. In addition to these unconditional statutory allocations, the federal government also makes non-statutory allocations to states. Non-statutory grants, which may be conditional or for a specific purpose, are typically given to a state facing an emergency, such as natural disasters, terrorist acts, infectious diseases like COVID-19, and similar problems (Babalola, 2021, p. 144; Babalola, 2019, p. 85). Clearly, conditional grants provide the necessary financial support for subnational entities, but they tend to restrict the independence of the recipient as is the case in Nigeria. According to Babalola (2019, p. 84), these grants amount to encroachment in the recipient government's affairs and may result in the recipient becoming subordinate to the federal government. Currently, oil-producing states receive additional 13% of oil revenues from their state in addition to whatever revenues they receive from the Federation Account. This is founded on the principle of derivation. In the Nigerian context, "derivation" refers to the method of distributing centrally generated revenues to states of the federation in proportion to their respective contributions to the country's overall revenue (Babalola, 2019, p. 8).

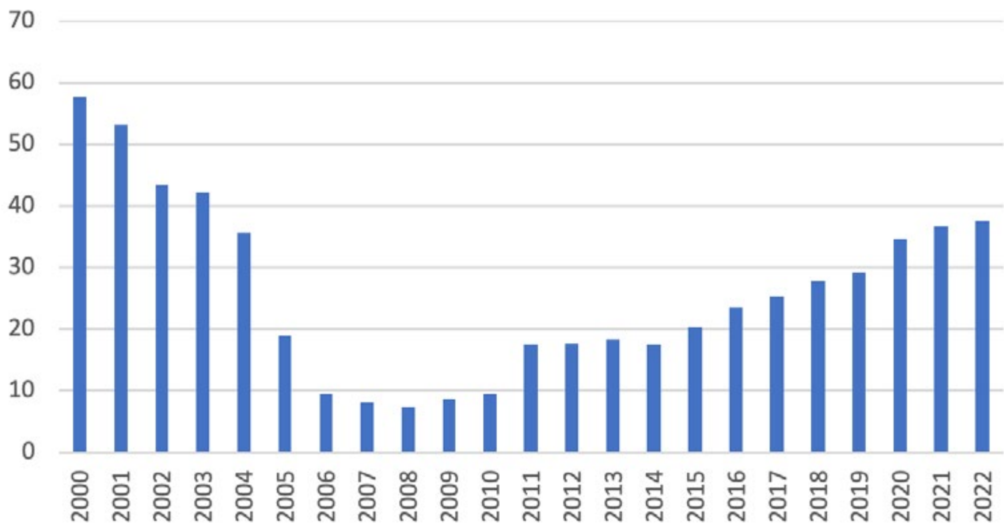
Scholars of federalism have argued that a federation must possess the capacity to operate itself, and both the general and subnational governments must possess sufficient economic resources to maintain their territories (Maddox, 1941, p. 1125; Wheare, 1963, p. 36). Wheare (1963, p. 93) specifically argued that if the federal principle is to operate in law and practice, both the general and regional governments must possess adequate financial resources to enable them to perform their functions optimally. In Nigeria, however, the federal government collects 'juicy' taxes such as import and export duties, corporation tax, value-added tax (VAT), excise duties, mining rents and royalties, petroleum profit tax, and personal income tax from the armed forces, police, and residents of the Federal Capital Territory (FCT), which it shares with the states, according to the formula in figure 1 (Babalola, 2019, p. 91). This explains why state and local governments are perpetually dependent on the federal government. The reliance of states on federal financial transfers during the global crises of 2008, 2016, and the COVID-19 became evident.

IV. THE 2008 AND 2016 GLOBAL FINANCIAL CRISIS, AND NIGERIA'S FISCAL FEDERALISM

The 2008 global financial crisis, which precipitated a global recession, had a significant impact on the economies of all countries in the world, including Nigeria, which is a major oil producer and exporter. Indicative of the decline in the global price of oil was the movement from a peak of approximately $147 per barrel in July 2008 to a low of approximately $50 per barrel in December 2008 (cited in Ayam, 2010, p. 72). The public finances of the federal and state governments in Nigeria were negatively impacted. Given that Nigeria's fiscal system is characterised by revenue sharing between the federal government and state governments, it is anticipated that a contraction in the national economy would have an impact on revenue allocation to states. Nigeria's tax revenue decreased as a result of the global recession, which also reduced the country's economic activity. Nigeria relies significantly on oil revenue to fund its public expenditures, but the crisis had resulted in a significant decline in oil prices, which had an effect on Nigeria's export earnings (Ayam, 2010). Due to the global nature of the crisis, Nigerians in the diaspora were unable to make appreciable remittances, which affected the disposable income of Nigerians who rely significantly on transfers from relatives abroad. To bridge the fiscal gap, Nigeria was forced to borrow, resulting in a rise in public debt, which strained the country's public finances. As a result, the global financial crisis triggered an economic recession in Nigeria, resulting in a decrease in revenue allocation to states, thereby limiting the fiscal capacity of state governments to carry out their constitutional responsibilities, such as the provision of public services.

Similar to the 2008 crisis, the global financial crisis of 2016 was caused by a decline in global commodity prices and a downturn in China's economy, and it had a significant impact on national economies worldwide. During the oil price crash of the 1980s and 2008, the country faced a comparable circumstance. Like what occurred in those periods, the collapse in crude oil prices in 2016 resulted in a decline in the country's foreign exchange earnings, which led to a severe economic hardship. According to a World Bank report, the average price of crude oil fell from approximately $112 per barrel in 2014 to approximately $45 per barrel in 2016 (World Bank, 2018). As experience shows, whenever the global oil price declines, Nigeria's crude revenue declines, as do the country's expenditures. Over two-thirds of the states in Nigeria were on the verge of bankruptcy as a result of a massive reduction in federal expenditure and a sharp drop in federal allocations and had to be bailed out by the federal government, which was also in a financial mess (Babalola & Okafor, 2019). As Nigeria is a mono-product economy, the decline in oil revenues caused a recession that led to a slowdown in economic growth, high inflation, and an increase in government debt. The World Bank reported that Nigeria's inflation rate increased from 9.6% in January 2016 to 18.55% in December 2016 (Premium Times, 2017). To close the fiscal gap, the federal government had to resort to borrowing. Nigeria's Debt Management Office (DMO) reports that Nigeria's total debt increased from 12.6 trillion in 2015 to 17.4 trillion in 2016 (DMO, 2016, p. 16). The country's current debt accounted for 23.4% of GDP in 2016 (see figure 1).

Figure 1: Nigeria's Gross Debt-to-GDP Ratio



Sources: World Economics (n.d); and Statista (n.d).

The global financial crisis of 2016 and the COVID-19 pandemic have combined to plunge Nigeria into significant debt, which has a negative effect on the performance of both the federal and state governments. By 2022, Nigeria's total public debt had increased to 46.25 trillion naira ($103.0 billion) from 39.56 trillion naira a year earlier, as the federal government stepped up borrowing to finance its budget deficit (DMO, cited in Reuters, 2023).

V. FEDERAL GOVERNMENT'S RESPONSE TO THE COVID-19 CRISIS

Similar to previous crises, the Nigerian federal government viewed the pandemic as 'a national challenge' and responded with a coordinated response (Ihonvbere, 2022, p. 162). It aimed to reduce morbidity and mortality associated with COVID-19, mitigate pandemic-related impacts on social, economic, and health infrastructure and systems, and facilitate post-pandemic recovery and rehabilitation operations (FGN, 2020, p. 6). On March 9, 2020, President Muhammadu Buhari established a 12-member Presidential Task Force (PTF) to coordinate and supervise the multi-sectoral intergovernmental efforts aimed at containing the spread of the pandemic in the country (NCDC, 2020). The PTF comprised of, among others, the Director-General of the country's national public health institute, the Nigeria Centre for Disease Control (NCDC), the Secretary to the Government of the Federation, the country representative of the World Health Organisation (WHO) in Nigeria, the Federal Minister of Health, and representatives of other several federal ministries and agencies. Despite the goal of providing a coordinated 'inter-governmental' response, state governments were not represented on the PTF. The federal government also relied on the Quarantine Act of 1926 when it issued the COVID-19 Regulations of 2020, which declared the virus to be a 'dangerous infectious disease' (Abdulrauf, 2022, p. 360). The NCDC collaborated closely with the Presidency and the PTF to supervise treatment in isolation centres across the country and to provide daily press briefings with pandemic updates and scientific expertise (Babalola, 2021).

On March 29, 2020, the President proclaimed a nationwide closure of schools and universities, followed by a lockdown of Lagos state, neighbouring Ogun state, and the FCT Abuja, initially for 14 days, and then for an additional 14 days. Entertainment centres and non-essential enterprises, such as churches and mosques, were closed, and international air travel was prohibited. It is essential to note that the President acted in accordance with the COVID-19 Regulations, which permitted the federal government to act in the national interest, even though he did not consult with the federal legislature. This appears to undermine state sovereignty, but the President's action was lawful, and this was not the first time a federal government had exercised emergency powers. In Nigeria, the federal government has the authority to act on behalf of the states of the federation in the event of a national emergency or a severe collapse in law and order. In 1962, the Tafawa Balewa-led federal government declared a six-month state of emergency in the then Western region to quell the crisis that had engulfed the region (Babalola, 2019, p. 105). Similarly, in 2004, President Olusegun Obasanjo used this authority to declare a state of emergency in Plateau State due to the prevailing religious conflict (Babalola, 2019, p. 105). Also, at the start of 2012, President Goodluck Jonathan declared a state of emergency in the north-eastern states of Adamawa, Borno, and Yobe, where the reign of terror by Boko Haram was prevalent (Babalola, 2019, p. 105).

The pandemic had a devastating impact on the lives and livelihoods of people in the impoverished country. Many low-income earners, the majority of whom were petty traders, were unable to earn a livelihood as a result of restrictions of movement. To mitigate the effects, the federal government expanded its social development programme to provide cash transfers of NGN 20,000 (USD 52) to the 'poorest of the poor' (Ihonvbere, 2020, p. 1; Dixit, Ogundeji, and Onwudekwe 2020). Additionally, the President ordered Nigeria Customs Service (NCS) to distribute confiscated bags of imported rice to those in need throughout the country. The food provisions were referred to as "COVID palliatives" and were distributed across the country. Not only were these insufficient to address the problem of hunger, but there were widespread allegations that politicians diverted palliatives to party loyalists and cronies.

It should be noted that federal legislators were not excluded from efforts to mitigate the effects of the pandemic. The National Assembly urged the federal government to immediately establish a special intervention fund to halt the spread of COVID-19 (Abdulrauf, 2022, p. 361). The House of Representatives ratified the Emergency Economic Stimulus Act of 2020 on 24 March 2020 to help businesses and individuals (Dixit, Ogundeji, and Onwudewe, 2020). In addition, Senators contributed fifty percent of their one-month salaries to the National COVID-19 Relief Fund, while House members contributed their entire March and April 2020 salaries (Ihonvbere 2020, p. 3; Ihonvbere 2022, p. 164).

The federal government's response was as detrimental to the national economy and the people as the sit-at-home policies were to people's mobility. The Nigerian economy is comprised of peasant labourers and labourers who rely on daily wages for survival. There is no denying that the restrictive measures were intended to adhere to WHO recommendations, but the population's lack of trust in the federal government caused them to be viewed negatively (Onapajo & Adebiyi, 2020). Many Nigerians argued that COVID-19 was a hoax orchestrated by the country's political establishment to create an emergency that would allow them to divert public funds. There is no doubt that the federal government made efforts to curb the spread of the disease, and it also responded to the socio-economic needs of low-income earners. However, these efforts were hampered by the corruption of state officials, who either hoarded or diverted relief supplies intended for the poor. In October 2020, during the nationwide EndSars protest,[2] dem-

2. The EndSars protest was a replication of the Black Lives Matter protests in the United States, United Kingdom, France, and many other countries, and was organised by the youths to express their displeasure with Nigeria's feared police, the Special Anti-Robbery Squad (SARS), due to harassments and killings that target the youth constituency.

onstrators in nine states, including Lagos and the FCT, Abuja, discovered warehouses containing food items labelled as COVID palliatives. Some Nigerians believed that COVID-19 was not a disease of the poor, but rather a disease of the wealthy who travel internationally (Onapajo & Adebiyi, 2020). This argument may be supported by NCDC data, which reveals that the first 30 days following the confirmation of the index case revealed an elitist disease distribution, as most infected persons were returnees from abroad (Abdulrauf, 2022, p. 356). This view was also supported by the fact that known casualties included high-ranking Nigerians such as the president's chief of staff, a senator, and a former state governor. In addition, it was also the myth that Nigeria's climate was too intense for the virus to survive.

As was the case with many other items during the pandemic, only the federal government procured and distributed COVID-19 vaccines. Early in March 2021, the federal government acquired 3.94 million doses of Oxford/AstraZeneca vaccine via the COVID-19 Vaccines Global Access, COVAX (WHO Nigeria, 2021) and an additional 41 million doses from the African Union (Reuters, 2021). These vaccines were certified by the country's National Agency for Food and Drug Administration and Control (NAFDAC), and the National Primary Health Care Development Agency (NPHCDA) was tasked with distributing them to the states and the FCT, Abuja. The federal government insisted that distribution was based on the number of cases recorded in each state, which explains why Lagos state received approximately 500,000 doses (Babalola, 2021, p. 143). State administrations argued that there was no clear formula for distribution, and that some states were favoured. The pandemic accelerated the centralisation of the federal system with the federal government calling the shots at every stage of the fight against the virus. This undoubtedly put a strain on its finances.

Prior to the pandemic, the Nigerian government had been contending with a sluggish recovery from the 2015 oil price shock, with GDP growth in 2019 declining to around 2.3%, and expected to further decline to 2% in 2020 (IMF, 2020). Similarly, the ratio of debt service to revenues was estimated to be 60%. Nigeria estimated that it would require $330 million to contain the pandemic. However, it raised more than $560.52 million, with more than 90% of that amount coming from the private sector and the donor/philanthropist community (Aregbeshola & Folayan, 2022). The Coalition Against COVID (CACOVID), a private-sector taskforce that was established on 26 March 2020 to collaborate with the federal government, NCDC, and WHO to mobilise resources across industries, had raised over $55.7 million as of April 6, 2020[3] (Aregbeshola & Folayan, 2022, p. 198). Like many things during the period, the federal government disbursed CACOVID funds. During the pandemic, the federal government determined which tier of government got what share of the national revenue.

As with other countries, the pandemic impacted the economies of Nigeria, the largest economy in Africa. The crisis affected Nigeria's public finances in multiple ways. One significant consequence was the precipitous decline in government revenue which was due to the lockdown measures imposed by the federal government which resulted from reduced economic activity, leading to lower tax revenues and a decline in the demand for oil. Another factor contributing to the government's diminishing tax revenue was a decline in foreign direct investment. Despite a decline in government revenue, the pandemic necessitated substantial investments in medical infrastructure, leading to an increase in healthcare expenditures (Aregbeshola & Folayan, 2022). Similarly, the federal government's social intervention programmes led to an increase in government

3. For the list of contributors to the CACOVID relief fund as of June 30, 2020, see https://www.cacovid.org/pdf/list_of_contributors_to_the_cacovid_relief_fund_as_at_30_June_2020.pdf

expenditure, which exacerbated the strain on public finances. The economic contraction caused a recession, which worsened the government's financial difficulties. This compelled the Nigerian government to resort to borrowing to finance government expenditures, including emergency expenditures. As a result, as figure 2 shows, the debt-to-GDP ratio reached alarming levels, posing difficulties for debt servicing, and limiting the government's ability to allocate funds to essential sectors like education.

The pandemic also affected the finances of state governments, which were also required to increase spending on healthcare infrastructure. Almost all states experienced a decline in revenue generation during the pandemic due to the decrease in economic activity and consumer spending. Similar to what occurred during previous financial crises, revenue allocations to state governments were reduced. This unquestionably affected the fiscal capacity of state governments and increased their debts. According to a report from the Debt Management Office (DMO), the total debts of Nigerian states grew substantially during the pandemic (DMO, 2020). According to Abdulrauf (2022, p. 368), there was no specific formula for disbursement during the pandemic because funds were 'allocated to states based on the extent to which they were affected by the pandemic and the amount they had spent on critical infrastructure.'

VI. STATE AND LOCAL GOVERNMENTS' ACTIONS DURING THE COVID-19 CRISIS

During the pandemic, state governments received cash donations from philanthropists in the states (Aregbeshola & Folayan, 2022), but these donations were insufficient, and the state governments were forced to rely on central government transfers. In a federation, the federal government has jurisdiction over the entire territory, whereas the constituent governments have jurisdiction over their respective territories. According to K. C. Wheare (1963, p. 2), a federation is:

> an association of states so organised that powers are divided between a general government, which in certain matters – for example, the making of treaties and the coining of money – is independent of the government of the associated states, and, on the other hand, state governments which in certain matters are, in their turn, independent of the general government.

The response to the pandemic varied from one state of the federation to another, dependent on the resources available in each state, but the states largely followed the federal government's directives. Lagos state's management of the crisis merits mention. Lagos is the former capital of Nigeria, the country's commercial hub, and a densely populated area, which explains why it was the epicentre of COVID-19. The state government established a task force to coordinate the activities of various state agencies, while the governor relied on pertinent state legislation to proclaim movement restrictions in the state (Babalola, 2021). In addition, the state government established COVID test centres in all Local Government Areas (LGAs) of the state and backed this initiative with an intensive public relations campaign (Ihonvbere, 2020). On March 26, 2020, the state legislature also enacted the Emergency Coronavirus Pandemic Act of 2020, which stipulated penalties for noncompliance with confinement regulations and authorised the governor to declare a state of emergency for up to three months (Abdulrauf, 2022, p. 363).

The Kaduna state administration was also very active during the pandemic. Even before a single case of infection was confirmed in the state, the state instituted quarantine and treatment centres (Babalola, 2021). On March 25, 2020, the state proclaimed a partial lockdown, becoming the first state to do so, even before the federal government announced its own lockdown. Also, the Borno state administration, which was the epicentre of the Boko Haram insurgency, was proactive in announcing a partial lockdown. In general, state governments attempted to mitigate the social and economic effects of the pandemic by reversing lockdowns imposed by themselves or the federal government (Abdulrauf, 202).

Local governments were not left out in Nigeria's response to the pandemic, assisting state administrations in conducting public awareness and education campaigns in rural areas (Abdulrauf, 2022, p. 365). In addition to this, they served as distribution points for food rations and other COVID palliatives. Ihonvbere (2020, p. 2; 2022, p. 161) observe that some local government chairmen' 'politicised the distribution only favouring their political factions or political party members.'

VII. INTERGOVERNMENTAL RELATIONS DURING THE COVID-19 CRISIS

Wheare's conception of federalism emphasises dual federalism, which entails not only a division of functions between governments but also the autonomy of each government. Nevertheless, as Babalola (2019, p. 10) notes, some degree of interdependence and co-operation in areas affecting the lives of citizens is essential for the successful operation of any given federal system. National-state relations in Nigeria are frequently marked by conflict, but during the pandemic, Nigerians witnessed both cooperative and antagonistic federalism. According to Davis (1978, p. 183), cooperative federalism entails the cooperation of all levels of government, 'together with all group and individual interests of society, in a complex pluralistic relationship of sharing, reciprocity, mutuality, and coordination.' Contrary to the argument that cooperative federalism erodes state autonomy, Nigeria's state governors took advantage of the relative autonomy of the states to implement containment measures suited to their respective states. In Nigeria, there are no distinct state constitutions, but governors utilised pertinent state laws to combat the virus. Through the Nigeria Governors' Forum (NGF), an association of all state governors, state governors cooperated with the federal government by adhering to the PTF directives to implement interstate lockdowns. In addition to cooperating with one another, they fostered both vertical and horizontal cooperation (Abdulrauf, 2022, p. 367).

The atmosphere of cooperation was tainted when the federal government began allocating special intervention funds to the states. Lagos received the lion's share of NGN 10 billion (USD 26.3 million) while Kano's request for NGN 15 billion (USD 39.45 million) was denied by the federal government (Africa News, 2020). Meanwhile, Kano had previously denied reports of hundreds of COVID-related fatalities, claiming that the deaths were due to meningitis. The unequal distribution of funds strained national-state relations as the federal government was accused of favouring Lagos. However, the federal government defended itself by stating that Lagos was the most affected state and that the state 'had invested heavily in pandemic response' (Abdulrauf, 2022, p. 367). The federal government stated that the state began 'on the right footing, rolling out proper plans and mobilising its funds to fight the pandemic,' whereas the federal government needs to be convinced by what it sees on the ground in Kano state in order to determine how and what to support (Bello, 2020). In addition, Lagos state's economic significance to the country was sufficient justification for the federal government to provide support for the state. Lagos is to Nigeria what London and New York are respectively to the United Kingdom and the United States.

Also evident was the conflict between the federal government and the opposition-held government of Rivers State. The governor of Rivers State apprehended and detained two pilots who had flown a group of expatriates into the state capital, Port Harcourt, to carry out important presidential duties. The governor asserted that he had closed the terminals and instituted a statewide curfew to prevent the spread of the virus. In response, the Inspector General of Police (IGP), the chief of the federal police and a presidential appointee, removed the state's commissioner of police for enforcing a state law contrary to federal directives (Chukwu, 2020). In Nigeria, policing is centralised, and no federated state has its own police force. Section 214(1) of the 1999 Constitution provides that '[T]here shall be a police force for Nigeria...and... no other police force shall be established for the federation or any part thereof.' Another opposition-held state, Oyo's governor was also involved in conflicts with the federal government. First, contrary to the PTF's requirements and the NCDC's advice, the governor convened a political rally in Ibadan, the state capital, on March 19, 2020 (Babalola, 2021, p. 145). In addition, he rejected the state's allocation of COVID-19 palliative rice on the grounds that it had expired and was unfit for consumption (Babalola, 2021, p. 145). Similarly, northern state governors rejected federally mandated restriction measures based on their economic impact, arguing that states should only employ the approach that is compatible with their environment (Abraham, 2020). The governor of Cross River state also argued that the state was not 'locking down' but rather 'locking out' the coronavirus (Ihonvbere, 2022, p. 163).

National-state conflicts during the pandemic were not restricted to states governed by political parties other than the central government. For instance, the governor of Kogi State in the north-central region, a state governed by the same political party as the federal government, was embroiled in a severe dispute with the federal government. Kogi borders Abuja, which like Lagos, recorded a high number of infections, but the governor did not take the pandemic seriously. He stated that ninety percent of the clamour about COVID-19 was motivated by political, economic, or financial gain while the remaining 10% was about ordinary illness, such as the colds Nigerians commonly experience (Offiong, 2020). In addition, the governor obstructed PTF's activities in the state and even threatened to arrest NCDC officials who were conducting business in Kogi, accusing them of importing the virus into the state (Babalola, 2021, p. 145). Similarly, northern state governors rejected federally mandated restriction measures based on their economic impact, arguing that states should only employ the approach that is compatible with their environment (Abraham, 2020). The governor of Cross River state also argued that the state was not 'locking down' but rather 'locking out' the coronavirus (Ihonvbere, 2022, p. 163). Cooperation between the states and the federal government was notable, as was the conflict that the pandemic sparked as some states opposed federal policies they deemed detrimental to their interests.

There were also interstate conflicts, especially in the country's northern region. For instance, the Kano State government evacuated over one thousand *almajiri* pupils to their home states of Jigawa, Katsina, and Kaduna (Babalola, 2021, p. 145). The *almajiris* are school-age children, mostly boys aged between 8 and 15 years who have left their homes to live with Islamic teachers (*malam*) where they study the Islamic religion (Babalola & Ayuba, 2015, p. 275). These children are not enrolled in formal education and are left to fend for themselves, soliciting on the streets. The government of Plateau State retaliated by returning approximately 601 almajiris to their respective states. These actions reignited the Nigerian citizenship debate.

VIII. CONTINUATION OF FISCAL CENTRALISATION

The global financial crises of 2008 and 2016 and the COVID-19 crisis have had a significant impact on Nigeria's public finances. During these periods, there was an intensification of interstate competition for the limited resources of the federation. The pandemic precipitated yet another recession in 2020, which in turn, exacerbated the federal government's financial crisis. States also encountered a significant fiscal hiccup during the pandemic, and the federal government had to come to the states' aid with a USD 150 million stabilisation fund, using a portion of a USD 3.4 billion International Monetary Fund (IMF) emergency loan (Abdulrauf, 2022, p. 368). The decline in oil and tax revenues, as well as the escalation of public debt, continue to pose significant challenges to federal and state expenditures. Management of these crises exposes the complexities around the practice of federalism in the country. Federalism is about 'the constitutional diffusion of power' between the central and the constituent governments to achieve 'self-rule and shared rule,' (Elazar, 1987, p. 5) and according to Macmahon (1962, p. 4), the division of powers should be done such that the powers assigned to the sub-national units 'must be substantial and not merely trivial.' In contrast to these assertions, the Nigerian federal government was at the centre of the federation's response to the global financial crises and the pandemic, revealing the weakness of the states, which acted like extensions of the federal government. The federal and state administrations worked together to combat the pandemic, but the states were financially incapable of playing significant roles and had to rely on the federal government which is the sole allocator of national revenue.

Given the national revenue-sharing formula, the immense constitutional responsibilities of state governments, and their low internally generated revenue, it is easy to understand why the states lacked the necessary resources to respond to the crisis. During the crisis, the so-called grassroots governments – local governments – were less visible. Local governments in Nigeria constitute the third tier of government according to the country's constitution, but in practice, they exist at the whim of the state governments. Similar to state governments, local governments' internally generated revenues are usually insufficient to fulfil their constitutional responsibilities. During the pandemic, the Federal Capital Territory's (FCT) absence of autonomy was also exposed. Constitutionally speaking, the FCT is neither a state nor a local administration. A federal minister appointed by the President administers it. In response to the pandemic, the FCT administration established an Expert Advisory Committee, which was overseen by the FCT Minister and tasked with coordinating the crisis management within the FCT. In addition, the Federal Ministry of Humanitarian Affairs Disaster Management and Social Development directly supervised the distribution of COVID relief supplies in the Federal Capital Territory, Abuja. (Babalola, 2021: 147). This lack of autonomy reignited the call for the capital city to have an independent mayoral status.

During the financial crises and especially during the pandemic, the influence of the federal government was felt throughout the country, but the near neglect of the state and local levels drew criticism from many Nigerians. This absurdity contributes to the intensification of the calls for restructuring, which have been defined in many ways (Babalola, 2019; Babalola & Onapajo, 2019; Babalola & Okafor, 2022; Onapajo & Babalola, 2021). In Nigeria, restructuring generally refers to the reconfiguration of the country's federal structure and a review of the present revenue-sharing formula, in which the federal government receives the lion's share of national revenue. We concur at this juncture that the excessive centralisation that promotes the overbearing influence of the federal government will continue if the call for restructuring is continuously ignored.

IX. CONCLUSION

Scholars of Nigerian federalism have consistently argued that Nigeria's constitutionally entrenched over-centralisation is the main anomaly inherent in the system (Babalola, 2019; Babalola & Onapajo, 2019; Babalola & Okafor, 2019; Elaigwu, 2002; Suberu, 2001). The federal government of Nigeria's response to COVID-19 was successful due to the efficacy of the deployed federal instruments. In addition, the national-state cooperation that was observed during the pandemic contributed to its management. However, it could be argued that the country would have fared better under a non-centralised system in which state and local governments played a greater role. During the pandemic, Nigeria functioned as a unitary state, with the federal government deploying the NCDC, the National Assembly, and federal ministries and agencies, while the states and local governments were largely disregarded. It could be argued that Nigerians witnessed the practice of cooperative federalism during the pandemic, as neither the federal nor state governments were able to combat the virus on their own. However, state governments were less visible and local governments were rendered ineffectual. According to Ihonvbere (2022, p. 163), state and local governments 'sat back and waited for federal leadership' to provide direction. This does not imply that the two tiers, particularly state governments, did not find the 'space to assert their autonomy' within their respective jurisdictions (Abdulrauf, 2022, p. 362), but this was largely insignificant.

During the pandemic, the federal government exerted near-absolute control over the affairs of the entire federation, similar to what occurred during the global financial crisis. It did so by bringing other levels of government under its authority. As a result of Nigeria's revenue allocation system, the federal government receives the largest portion of national revenue. This is at the core of the fiscal dominance of the federal government and the financial weakness of the states that is the defining characteristic of Nigeria's federal system. Clearly, the management of the global financial crises and the pandemic revealed the overly centralised nature of the country's federal system and the financial frailty of state and local governments.

The agitation to reform the current system, which has been characterised as 'facade federalism' (Abdulrauf, 2022), has persisted despite Nigeria's successful response to the pandemic. Most of the demands have focused on reversing federal dominance in fiscal matters. If state and local governments are to become responsive in the future, reform is necessary. The fiscal system must be decentralised so that states have greater control over the revenue generated within their jurisdictions. Undoubtedly, the crises discussed in this paper have highlighted the need to diversify the economy and increase the states' share of the national wealth. These can help to mitigate the effects of future economic disruptions.

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