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Centralisation of Intergovernmental Fiscal Power and the Lower Levels of Government in a Federation: The Nigerian Experience

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ABSTRACT The Centralisation of intergovernmental fiscal relations in Nigeria is today a major concern to the founders and builders of the Nigerian federation. The need to take some steps at reversing the centralisation has been realised because of the multitude of problems it has been causing. These are said to be traceable to the fiscal discomfort such centralisation has unleashed on the two lower levels of government. This paper, first, examines the effects of the centralisation on the two lower levels of government and second, suggests solutions towards reducing the effects. The increasing fiscal discomfort among the lower levels of government in a federation for that matter calls for reformation of intergovernmental fiscal relations.

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