African Journal of Law, Political Research and Administration
ISSN: 2689-5102
Volume 8, Issue 2, 2025 (pp. 109-125)
www.abjournals.org

APPRAISAL OF INTERGOVERNMENTAL CONFLICTS IN NIGERIA: THE BUHARI ADMINISTRATION (2015–2023)

Faleti Stephen Ademola (Ph.D.)[1] and Ajibola Oladapo Peter[2]

[1&2]Department of Peace, Security & Humanitarian Studies,
Faculty of Multidisciplinary Studies, University of Ibadan, Ibadan, Oyo State, Nigeria.

Emails: [1]drfaleti@gmail.com and [2]peterbolaadu@gmail.com

Tel.: [1]+2348025379009 and [2]+2348036862048

Cite this article:

Faleti, S. A., Ajibola, O. P. (2025), Appraisal of Intergovernmental Conflicts in Nigeria: The Buhari Administration (2015–2023). African Journal of Law, Political Research and Administration 8(2), 109-125. DOI: 10.52589/AJLPRA-TTO10IYV

Manuscript History

Received: 27 Jun 2025

Accepted: 30 Jul 2025

Published: 15 Aug 2025

Copyright © 2025 The Author(s). This is an Open Access article distributed under the terms of Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International (CC BY-NC-ND 4.0), which permits anyone to share, use, reproduce and redistribute in any medium, provided the original author and source are credited.

ABSTRACT: *This study critically appraises intergovernmental conflicts in Nigeria during the Buhari administration (2015–2023), situating them within the broader trajectory of Nigeria's evolving federal system. It highlights the persistent centralization of power rooted in colonial legacies, military governance, and constitutional ambiguities that undermine genuine federalism. The research identifies fiscal federalism, security decentralization, and legislative-executive tensions as primary flashpoints. Key events such as the VAT dispute between Rivers State and the Federal Inland Revenue Service, the emergence of the Amotekun regional security outfit, and selective enforcement of anti-corruption efforts illustrate how power struggles between government tiers intensified under Buhari. The centralization of resource control, particularly oil revenues, and manipulation of the State-Local Government Joint Account system further marginalized subnational governments, eroding local autonomy and worsening service delivery. The study applies Fiscal Federalism Theory to contextualize these conflicts within structural imbalances in power and revenue distribution. Findings reveal that intergovernmental disputes during this period impeded national development, weakened democratic institutions, and deepened regional distrust. Despite these challenges, signs of a growing consensus for restructuring among subnational units, as well as judicial interventions, suggest pathways for reform. The study concludes that without constitutional amendments, institutional restructuring, and stronger intergovernmental cooperation, Nigeria's federal system will continue to experience instability and inefficiency. The Buhari administration's legacy in intergovernmental relations thus serves as both a cautionary reflection and a call for urgent systemic reform to ensure a more equitable, functional and cohesive federation.*

KEYWORDS: Intergovernmental conflicts, Fiscal federalism, Buhari administration, Revenue allocation, Nigerian federalism.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

African Journal of Law, Political Research and Administration
ISSN: 2689-5102
Volume 8, Issue 2, 2025 (pp. 109-125) www.abjournals.org

INTRODUCTION

The foundation of Nigeria's federal system represents a classic case of institutional imposition, having developed from colonial administrative convenience rather than organic adaptation to the country's complex ethnic and economic realities. The Lyttleton Constitution of 1954 established a unique federal structure that initially granted extensive autonomy to three regions (later expanded to four), each operating with its own constitution, independent judiciary, and fiscal authority. Though beneficial in some ways, such a system weakened the federal government and gave rise to robust regional governance that consistently contested central power. This tumultuous environment led to constitutional chaos and instability, paving the way for the First Republic's collapse, which was followed by a military coup in 1966. The years of military rule that followed this period (1966-1979; 1983-1999) ended regional self-governance, replacing it with overbearing bureaucratic governance. The creation of states by General Yakubu Gowon in 1967, which converted the federation from four regions into twelve states, exemplifies this remarkable shift. While intended to soothe ethnic clashes, this reconfiguration altered access to federal resources, including trade, markets, infrastructure, and political representation, thereby fostering competition among different national identities while severely diminishing local or provincial control (Ola, 2017). The economic dimensions of this centralization became particularly pronounced as the federal government assumed near-total control of oil revenues from the Niger Delta, effectively nullifying the derivation principle that had previously guaranteed substantial fiscal autonomy to resource-producing regions (Udombana, 2017).

The 1999 Constitution of Nigeria, which emerged during the country's move to civilian governance, maintained the centralized governance system through several important constitutional elements. The federal government gained full ownership of mineral resources through Section 44(3), and the Exclusive Legislative List further strengthened central legislative power (Obidimma & Obidimma, 2015). The constitutional framework established a master-servant federal structure restricting state autonomy in vital governance functions, including developing taxation infrastructure and law enforcement (Segun, 2021). The fiscal federalism system became more troublesome because states had to depend on monthly Federation Account allocations, while the derivation percentage dropped from 50% in the 1963 Constitution to 13% (Dickson & Asua, 2016).

The systemic mismatch has prompted continuous resource control movements, notably in the Niger Delta area, where local communities desire expanded power over their resources. The historical route of Nigeria's intergovernmental relations demonstrates continuous tension between centrifugal and centripetal tendencies. The 1914 merger established a geographical entity lacking political unity, while the ensuing constitutional reforms fluctuated between unitary and federal principles. Under the Richards Constitution (1946), the unitary system established advisory roles for regional legislatures, which resulted in minimal intergovernmental coordination (Erunke & Mbumega, 2014). The Macpherson Constitution (1951) brought changes using regional legislatures as electoral colleges. However, the Lyttelton Constitution (1954) established explicit power divisions through exclusive concurrent and residual legislative lists (Nwokwu & Aja, 2018). Intergovernmental agencies such as the Nigerian Governors' Forum and the Ministry of Intergovernmental Affairs became operational after the return to civilian governance in 1999 (Nwokwu & Aja, 2018). Genuine cooperative federalism remains hindered by structural limitations stemming from the state-local government joint account system and federal power over resources and security. The

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

National Council of States, established as a platform for intergovernmental coordination, fails to produce meaningful synergy, while the federal character principle has worsened ethnic tensions instead of reducing them (Segun, 2021). Governance complexities, together with ethnic pluralism, resource control disputes, and intergovernmental jurisdictional ambiguities, create the core challenges of contemporary intergovernmental conflicts in Nigeria (Chima et al., 2018). The current revenue allocation system allocates 52.68% to the federal government and 26.72% to the states, while local governments receive 20.60%, which reflects this funding disparity (Fayomi-Awodele et al., 2019). The leading causes of intergovernmental conflicts stem from disagreements over tax jurisdiction and revenue-sharing issues, which account for approximately 90% of the problems and are exacerbated by ambiguous constitutional provisions and inadequate communication systems (Chima et al., 2018).

The Buhari administration (2015-2023) took control of existing intergovernmental tensions, which they subsequently made worse during their time in office. During this period, the nation experienced unmatched disputes about fiscal federalism through the historic VAT collection disagreement between Rivers State and the Federal Inland Revenue Service, as well as security decentralization through the Amotekun dispute in Southeast states and the IPOB crisis in the Southeast, and constitutional reform debates about restructuring and local government independence. The administration's handling of intergovernmental relations faced these conflicts while exposing the persistent contradictions in Nigeria's federal system due to colonial administrative patterns, extended military governance, and unresolved national unity-versus-regional autonomy struggles. This study examines how these fundamental tensions manifested during the Buhari era and assesses their implications for the future of Nigerian federalism.

Research Objectives

The study sought to achieve the following:

1. To examine the intergovernmental conflicts during the Buhari administration (2015–2023); and

2. To assess the implications of these conflicts on Nigeria's federalism.

LITERATURE REVIEW

Revenue Allocation and Resource Control

The Buhari administration (2015-2023) experienced escalating intergovernmental conflict, which stemmed from Nigeria's disputed fiscal federalism system, specifically about revenue distribution and resource control. The disputes exposed core disagreements about how power should be divided between federal and state governments for handling national oil resources. As Orovwiroro et al. (2023) demonstrate, these disagreements expanded beyond fundamental administrative problems. These disagreements showed inherent inequities in Nigeria's federal structure since the Niger Delta produces more than 80% of national oil earnings but enjoys insufficient advantages. The federal government maintained absolute control over revenue distribution, which became the primary source of conflict. The Revenue Mobilisation and Fiscal Commission (RMAFC) put forward allocation reform proposals for 2023, which included cutting the federal government's share from 52.68% to 45.17% while raising state

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

government shares from 26.72% to 29.79% (Yusuf, 2023). The 1999 Constitution's Section 162 enabled presidential interference in these recommendations, which strengthened the view that fiscal power remains concentrated at the federal level. The 13% derivation principle from the 2000s created an intense dispute among oil-producing states because they viewed it as insufficient compensation for environmental damage and lack of development (Nnaemeka, 2014). The tensions reached their peak during the Niger Delta conflict. According to Adeoti and Imuoh (2015), the region experienced two million barrels of oil spillage between 1976 and 1999, which continued to damage the environment throughout Buhari's term. The federal government maintained its control of offshore oil revenues under Decree 51 of 1969 despite local leaders, including Edwin Clark, fighting for greater resource control. The resource allocation inequities led to violent activity since MEND and other similar organizations adopted pipeline destruction as their strategy for opposing government injustices. The Excess Crude Account (ECA) became a key source of political tensions due to financial governance difficulties. The Jonathan administration faced pressure from state governors to use the Excess Crude Account funds (Nwabufo, 2016). However, the Buhari administration refused to distribute these funds because of alleged mismanagement, which PDP-controlled states interpreted as federal punishment (Ugbede, 2018).

The dynamic strengthened what Owen and Usman (2015) described as a recurring distrust cycle between federal and state governments, which used fiscal disputes to represent broader political and ethnic issues. Nigerian federalism demonstrates the "paradox of plenty" through its system, which allows resource-rich regions to stay underdeveloped because of centralized revenue control. However, the federal government faces challenges when trying to maintain fair distribution alongside national unity. The Buhari administration grew into a testing ground for these ongoing tensions as income distribution issues exposed wider difficulties concerning state sovereignty and resource justice in Nigeria's federation. The Buhari government maintained implementation of the amnesty program to reduce militancy in the Niger Delta. However, it declined to face fundamental problems such as the repeal of the derivation principle and environmental deterioration. Southern states saw the northern states' implementation of Sharia law as a threat to federal unity, thus leading them to request resource control rights as both an economic and constitutional recourse. The ongoing issue of establishing a fair revenue-sharing system remained unresolved during Buhari's administration because of these factors.

Fiscal Policies and Anti-Corruption Tensions

Fiscal policy disagreements, together with anti-corruption efforts, became highly politicized to reveal fundamental structural problems in Nigeria's federal system. The enforcement of the Treasury Single Account (TSA) became a controversial issue because it revealed multiple contradictions within the government's approach to governance. The complete adoption of the TSA by Buhari in 2015, which began under Jonathan's administration in 2012, was presented as an anti-corruption initiative (Aderopo, 2019). However, the uneven application of the program damaged its effectiveness. The exemption of revenue-generating agencies, including the NNPC and Nigerian Railway Corporation, weakened both financial transparency and state finances because 36% of state revenues came from federal allocations through these entities (World Bank, 2021). The implementation of anti-graft policies created a federalism paradox, which intensified center-state budget constraints through uneven restrictions on subnational financial resources.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

The anti-corruption actions conducted by the administration produced significant political divides across different government levels due to perceived biased enforcement. The EFCC's selective enforcement of opposition state cases through the account freezing of Akwa Ibom and Rivers State while neglecting APC-controlled states (Adeniran, 2015; Daniel & Yafugborhi, 2018) converted the agency's institutional purpose into a political instrument. The investigation of Benue's Governor Ortom started only after he switched to the PDP, which confirmed Adebajo's (2019) "selective justice syndrome" in Nigerian federalism. The selective enforcement of anti-corruption measures damaged their ethical standing while creating permanent distrust because state governments perceived federal interventions as extensions of political party agendas instead of constitutional governance. The many disagreements highlighted a substantial contradiction in Buhari's federalism, as the administration's anti-corruption and budgetary centralization policies directly countered its professed support for devolution. As the Nigeria Governors' Forum (2022) noted, this approach not only strained intergovernmental relations but also weakened the institutional foundations of Nigerian federalism by prioritizing short-term political control over long-term structural balance.

Legislative-Executive Tensions over Cost of Governance

The Buhari administration's inability to execute substantive cost-cutting measures exposes underlying structural conflicts between Nigeria's executive and legislative branches, with the shelved Oronsaye Report acting as a good illustration of this dysfunction. Despite President Buhari's many public vows to economic discipline, his administration failed for eight years to follow the 2011 civil service reform strategy that advocated combining or dissolving 102 unnecessary ministries. This stagnation happened to the National Assembly's paradoxical tendency to multiply new agencies, with 213 out of 311 pieces of legislation presented in the 8th Senate trying to establish fresh bureaucracy, many replicating existing tasks (Eme & Obike, 2022). The subsequent standoff indicated more than simply bureaucratic delay; it highlighted where public austerity rhetoric routinely concedes to institutional expansionism in actuality. At the core of this dispute lay dueling institutional incentives. At the same time, the executive derived political capital from cost-cutting declarations; lawmakers depended on agency creation and inflated constituency budgets for political survival. This dynamic emerged obviously in the National Assembly's allocation of 25% of federal spending to constituency allowances, which directly undercut Buhari's Efficiency Unit programs and converted the budget process into appropriation clientelism. The reciprocal blame shifted over the Oronsaye Report's implementation, with the administration accusing parliament of obstruction. At the same time, legislators claimed they never got official implementation plans disguised as a deeper institutional collaboration to perpetuate the status quo. As Transparency International Nigeria (2021) demonstrated, both branches profited from the patronage networks supported by bureaucratic bloat, indicated by the formation of over 250 new agencies between 2012-2021 (Onochie & Jimoh, 2022). According to the IMF (2023), these conflicts left Nigeria with Africa's second-highest governance expense, indicating how intergovernmental dysfunction may systematically overcome reform pledges in Nigeria's political economy.

The VAT Federalism Crisis

The lengthy dispute over Value Added Tax (VAT) administration throughout President Buhari's tenure (2015-2023) highlighted underlying conflicts in Nigeria's federal system, pitting state autonomy against centralized fiscal authority. At the core of this debate lay constitutional ambiguity—while the 1999 Constitution explicitly confers federal jurisdiction

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

over income and capital gains taxes, its silence on consumption taxes created a legal gray area that states fiercely attacked (Utebor & Lebile, 2022).

The historic 2021 Federal High Court verdict in Attorney-General of Rivers State v. FIRS, which found state-level VAT collection valid, not only questioned administrative processes but struck at the basis of Nigeria's fiscal architecture. As Adegbami and Nofiu (2023) explain, this judicial intervention highlighted the paradoxes of a system where Lagos State generated 55% of national VAT collections yet received back less than 10% under the federal redistribution formula.

The conflict revealed two critical fractures in Nigeria's federalism: The redistribution paradox developed perverse incentives. The VAT distribution method between federal, state, and local authorities (15% federal, 50% state, 35% local) punished states with strong economies and made others dependent on revenue. The data from June 2021 demonstrated that Lagos paid N46 billion in VAT while only receiving N9 billion, and Kano received N2.8 billion while also generating the same amount (Omorogbe, 2021). The fiscal resentment stemming from this imbalance emerged most strongly among southern states, which financed northern consumption habits, including VAT payments on alcohol that Sharia states forbid. The conflict brought to light the political and economic grounds promoting centralization. The Buhari government's aggressive defense of federal VAT collection through its emergency appeals and legislative moves to constitutionalize FIRS power revealed how military-era bureaucracy continues to undermine democracy in Nigeria's governing system. As Samuel (2021) shows, the VAT regime imposed by Decree No. 102 of 1993 constituted an uninterrupted continuation of unitary fiscal control disguised as federalism. The VAT disagreements eventually transcended technical tax policy, converting into a proxy war against Nigeria's governing style. The Southern Governors' Forum's undivided support for state collection vs. northern governors' defense of the status quo highlighted how budgetary disagreements increasingly map onto regional and ethnic fault lines (Ajaja, 2021). This dangerous politicization, combined with the Buhari administration's reluctance to address decentralization demands substantively, left Nigeria's fiscal federalism more fractured than when he assumed office. This legacy continues to shape contemporary debates about resource control and state autonomy.

State Policing and Community Policing in Buhari's Administration.

The security governance approach of the Buhari administration between 2015 and 2023 served as a testing ground for Nigeria's persistent battle between centralized governance and regional independence because the state policing and community policing systems revealed core weaknesses in the country's federal arrangement. The constitutional framework established federal government control over policing through the Nigeria Police Force, yet states encountered rising security problems that needed localized responses. The constitutional conflict reached its maximum point when southwestern states implemented Amotekun in 2020 to become Nigeria's first subnational security force, which triggered immediate federal resistance before public support forced a backdown (Akinola, 2018). The administration's promotion of community policing did not solve the federalism crisis because it established two parallel systems that frequently worked against each other.

The movement for establishing state police forces gained strength from three main NPF system issues, including low budget allocations (only 4% of federal funds), widespread corruption (recognized by Transparency International as Nigeria's most corrupt institution) and cultural

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

disconnection (officers frequently serve outside their native regions) (Onuoha, 2020). The NPF's centralized approach proved inadequate for states like Benue and Zamfara because their security officers lacked knowledge about local terrain and dialects when dealing with bandit threats (ACLED, 2020). The constitutional ban on state police services through Section 214(1) of the 1999 Constitution became impossible to uphold when governors witnessed their citizens dying from attacks without having the legal rights to deploy properly trained security forces (Obi & Akinola, 2022). The Police Act (2020), under Buhari's administration, implemented community policing through state-level committees, yet it maintained complete federal police control to address systemic problems.

The program revealed essential flaws because it did not include vital police units, including zonal and area commands. At the same time, it received insufficient funds of N13 billion for the entire country compared to Amotekun's N6 billion budget for Ondo State, and it lacked operational freedom (Oikhala, 2021). The 2020 #EndSARS protests revealed these deficiencies because community policing promises failed when nationwide police brutality anger erupted.

Decentralization advocates received scientific support from Amotekun's 72% kidnapping reduction during its first operational year (Akinola, 2022), which showed superior results compared to federal methods. The administration's opposition to structural change stemmed from underlying political motives. The administration's refusal to implement structural changes demonstrated underlying political considerations. The policy paralysis created by this situation left Nigeria in an unbearable state where a centralized system lacked the power to secure the nation yet maintained enough control to block local solutions. The administration's refusal to change Nigeria's unitary federalism in policing matters (which involves 370,000 officers patrolling 223 million people across 923,768 km^2) became impossible to defend when banditry and kidnapping surged in the northwest and separatist violence expanded in the southeast and farmer-herder conflicts spread throughout the middle belt (Alemika, 2019).

Legal and Constitutional Tensions under Buhari's Administration

During the period from 2015 to 2023, the Buhari administration encountered a growing number of legal conflicts that revealed essential constitutional issues about federal-state government power distribution in Nigeria. The most significant power struggles between government levels emerged from court decisions about fiscal federalism, which started with the Attorney-General of Rivers State v. FIRS (2021) case. The Federal High Court made a historic ruling that established states as the legal authorities for collecting Value-Added Tax instead of the federal government. The court decision based its reasoning on the VAT's exclusion from both the Exclusive and Concurrent Legislative Lists, which directly opposed the federal government's use of the VAT Act of 1993 and started a nationwide discussion about fiscal decentralization (Utebor & Lebile, 2023). The executive branch managed to minimize the court decision through an immediate federal government appeal together with a stay of execution, which demonstrated their ongoing opposition to judicial power restrictions on centralized government authority (Dentons, 2022).

The judiciary frequently demonstrated fundamental contradictions when addressing these conflicts through their conflicting rulings between Eko Hotels Ltd v. AG Lagos 2018, which supported federal VAT collection, and Uyo Local Government Council v. Akwa Ibom State Government 2020, which defended local government financial independence (NWLR, 2018; LPELR, 2020). The conflicting judicial decisions highlighted the constitutional uncertainty

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

about Nigeria's federal system because the 1999 Constitution maintains a unitary heritage that conflicts with its federal objectives.

The judicial system made decisions that went beyond fiscal disagreements to affect electoral governance and executive accountability, but these decisions produced widespread debate. The Supreme Court's ruling in Hope Uzodinma v. Emeka Ihedioha 2020, which annulled Imo State's gubernatorial election results owing to questionable evidence, generated worries about judicial intervention in electoral affairs that belong entirely to INEC (Ngwu & Ogiri, 2022). The judicial system's unwillingness to examine election breaches in Atiku Abubakar v. INEC 2023 led people to assume that executive authority impacted judicial choices, which eroded public faith in court independence (Agu & Ezewudo, 2025). The court's struggle with judicial activism versus judicial deference became more difficult because the administration openly defied court rulings that protected human rights. The Supreme Court's Sani Abacha v. Gani Fawehinmi 1997 decision against arbitrary detention failed to stop security agencies under Buhari from making extrajudicial arrests, which revealed the judiciary's inability to implement its decisions. The independence of the judiciary faced its highest decline when the Nigerian government suspended Chief Justice Walter Onnoghen in 2019, which most experts viewed as executive interference (Rickard, 2019). The National Assembly made efforts to protect judicial appointments from political manipulation, but Buhari's supporters stopped these efforts, which allowed the judiciary to remain exposed to political interference (Adewuwayi, 2021). The Constitutional Court of South Africa set an example in Economic Freedom Fighters v. Speaker of the National Assembly 2016, which showed how strong constitutional protections could prevent executive power abuses (Diala, 2021). The lack of such systems in Nigeria enabled the executive branch to make use of constitutional vagueness to sustain ongoing legal ambiguity. The Buhari administration showed that judicial actions cannot fully solve the deep-rooted problems of governance structures. The Federal High Court in Rivers State v. FIRS fought for fiscal federalism, yet their decisions remained unimplemented because the executive branch ignored them. The Buhari administration's opposition to constitutional changes regarding fiscal decentralization, judicial independence, and electoral reforms kept Nigeria's federal system in the judicial federalism stage because courts had to define government boundaries without sufficient institutional backing. According to Agu and Ezewudo (2025), judicial decisions will turn into symbolic achievements instead of practical governance instruments unless systemic reforms establish clear power divisions and enhance enforcement mechanisms. The key takeaway from this era shows that Nigeria's constitutional problems require a political commitment to achieve wide-ranging structural changes instead of relying solely on court cases.

Local Government Autonomy Disputes

The matter of local government (LG) autonomy in Nigeria persisted as a continuous and disputed issue because of constitutional provisions and state governments' control of grassroots governance. The 1999 Constitution (as amended) establishes LGs as the third tier of government, yet includes provisions that reduce their independence through the State-LG Joint Account (Section 162(6)) and state electoral commission control of LG elections (Doho et al., 2018). State governors gained extensive authority over LG financial management and operational control through constitutional uncertainties, which resulted in ongoing legal and political conflicts. Fiscal autonomy became a key area of disagreement during Buhari's presidency. State governments regularly took Federation Account LG allocations after constitutional protections prevented them from doing so, which resulted in financial difficulties

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

for numerous councils. The Nigerian Union of Local Government Employees (NULGE) exposed through their reports that governors retained up to 70% of statutory LG funds through the "joint projects" scheme, which frequently failed to materialize (Othuike, 2024). In 2019, the federal government sought to remedy this issue by asking the Nigerian Financial Intelligence Unit (NFIU) to pay LG monies directly to their accounts, circumventing state involvement (NFIU Act, 2018). However, states like Lagos and Rivers contested this action, alleging that it breached federalism principles (Opara, 2016). The Supreme Court's hesitation to deliver a clear decision on this issue extended the deadlock that enabled states to maintain their financial control over LGs (Okafor & Kalu, 2023). The administration of LGs through caretaker committees that lacked electoral legitimacy emerged as a significant problem. In 2022, more than 70% of LGs were run by committees chosen by state governors, even though the Constitution demands elected LG councils according to Section 7(1). Although the Federal High Court found caretaker arrangements unconstitutional in Ekiti State v. Attorney-General of the Federation 2021, states such as Kano and Imo continued the practice, alleging "administrative necessity" (Okafor & Kalu, 2023). Buhari's government attracted criticism for its reluctance to follow court rulings against these states, thus undermining LG autonomy (Othuike, 2024).

Administrative meddling by state governments also hindered LG activities. Elected LG councils were routinely disbanded and replaced with supporters, as seen in Ogun and Plateau states in 2021, eroding local accountability. Legal cases like NULGE v. Governor of Kaduna State 2020 highlighted how state electoral commissions rigged LG elections to favor governing parties (Odo, 2014). Despite widespread rallies by NULGE in 2017 and 2022, efforts to abolish State Independent Electoral Commissions (SIECs) through constitutional amendments failed because of significant resistance from state governors. Attempts to achieve LG autonomy under Buhari's government encountered severe obstacles. The 8th National Assembly's proposed constitutional change to enable LGs direct financial and administrative independence was rejected by the state assembly in 2017, with just 11 out of 36 states embracing the reforms (Okafor & Kalu, 2023). Similarly, Buhari's 2020 Executive Order to ensure LGs' financial autonomy was widely ignored by state governments, demonstrating the federal government's poor enforcement power. Buhari's government inherited and fostered a system where LG autonomy mainly remained theoretical. While judicial judgments and federal interventions periodically challenged state excess, the constitutional framework and political inertia guaranteed that LGs continued to act as appendages of state administrations.

Implications of Intergovernmental Conflict on Local Government Administration in Nigeria.

The recurrent intergovernmental disputes between Nigeria's federal, state, and local governments have generated far-reaching ramifications for governance, service delivery, and democratic growth at the grassroots level. At the heart of these difficulties lies the continuous loss of local government autonomy, as state governments have essentially annulled constitutional provisions supposed to safeguard local councils, instead converting them into extensions of state political machinery. This overreach manifests most visibly in the arbitrary suspension of democratically elected local government chairmen, as seen in Lagos (2019) and Edo (2020), which not only violates Section 7(1) of the 1999 Constitution but also creates administrative instability that hampers essential service delivery in areas ranging from primary healthcare to rural infrastructure maintenance. The financial side of this rivalry proves particularly destructive since the State-Local Government Joint Account system has

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

institutionalized fiscal predation, with state administrations habitually diverting or withholding statutory payments meant for local development (Lamidi & Fagbohun, 2013).

Empirical evidence shows that in 2021 alone, 28 states deducted an average of 40% from local government funds under opaque "administrative charges," leaving rural communities without basic services and forcing the abandonment of critical projects like primary school constructions and water supply systems (NULGE, 2021).

These intergovernmental conflicts cause a cascading effect of administrative dysfunction and policy paralysis at the local level. Local governments find themselves trapped in a bureaucratic stranglehold, requiring state approval for even routine budgetary allocations and development initiatives, while the proliferation of unelected caretaker committees—employed by 23 states as of 2023 replaces democratic accountability with partisan loyalty (Ammani, 2012). The effects of this systemic failure extend beyond ordinary administrative inefficiencies to profoundly damage public faith in government institutions. Surveys reveal that 78% of Nigerians distrust local government officials, associating them with rampant corruption and failed service delivery (Afrobarometer, 2022), a perception exacerbated by the cultural normalization of graft in many communities where embezzlers face social acclaim rather than sanction. This crisis of trust has prompted broad grassroots opposition, as witnessed in the 2021-2022 rallies across Bauchi and Ondo States against the misuse of local government finances (Daily Trust, 2022), demonstrating widespread unhappiness with the present system.

Consequences for Governance and Economic Development.

The intergovernmental conflicts during Nigeria's Fourth Republic led to significant adverse effects on governance, economic development, and national unity, which weakened federalism principles. The implications emerge from resource allocation politicization because ethnic and regional factors persistently take precedence over fair development approaches. The Niger Delta region stands as a prime example because it produces more than 90% of Nigeria's oil revenue yet remains significantly underdeveloped, which has created violent conflicts alongside deep ethnic divisions. The fiscal federalism structure creates more problems because the federal government receives 52% of distributable revenue. In comparison, states and local governments get 26.7% and 20.6%, which establishes a vertical system that restricts subnational independence (Fayomi-Awodele et al., 2019). The Excess Crude Account represents a controversial federal mechanism that lacks constitutional support and serves as a significant source of conflict between federal and state governments because of its unclear management practices.

The intersection of ethnic politics and fiscal policy has caused significant economic distortions because the 13% derivation principle for oil-producing states became a source of continuous legal battles and intergovernmental conflicts, which the 2002 Supreme Court decision on offshore/onshore oil revenue set the precedent for. The systemic failings derive from constitutional uncertainties, which become troublesome when political interests stay focused on narrow partisan aims, thus producing a recurring conflict cycle that harms Nigeria's federal system and slows down national growth.

The combination of cooperative federalism degradation and democratic institution weakening, together with regional inequality persistence, provides persistent dangers to Nigeria's stability and national unity.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

The period between 2015 and 2022 witnessed severe deterioration in Nigeria's intergovernmental relations, with confrontations between federal, state, and local administrations producing far-reaching consequences for governance and national unity. The federal government slashed $418 million from state allocations through Paris Club deductions without proper consultation, which generated protracted court challenges demonstrating serious fiscal governance issues, according to Premium Times (2022). The fiscal system centralizes power under the federal government, which controls 52% of distributable revenue while states receive 26.7% and local governments obtain 20.6%; this distribution establishes a power hierarchy that diminishes subnational independence while increasing regional development gaps (Okudolo, 2022; Ekeuwei & Akpan, 2022). The security sector became another flashpoint, as the federal government's refusal to decentralize policing despite escalating violence conflicted with demands from state governments and regional organizations like Afenifere and Ohanaeze for state police – a standoff that left critical security gaps unaddressed (Kpae & Adishi, 2017).

The Rural Grazing Area (RUGA) program represents a policy that shows the conflicts between different government levels because Benue State refused to accept federal control over its territory (Vahyala & Changwak, 2022). State governments at the local level used constitutional ambiguities to control local administrations through daily violations of local government financial autonomy, court decisions, and manipulation of Joint State-Local Government Account funds, which destroyed service delivery at the grassroots level (Ikeanyibe, 2016). The resource control disputes of the Niger Delta region and federal resource allocation bias created ethnic conflicts, which weakened national unity and strengthened regional divisions. The federal system reached a critical point because constitutional vagueness and competing interests, together with institutional weaknesses, turned intergovernmental relations into a zero-sum battle instead of a cooperative governance framework.

Erosion of Trust in Federalism.

The decline of trust between Nigeria's subnational entities and its federal system threatens national security because of centralized governance practices and fiscal disparities that have disadvantaged regional units. The federal arrangement evolved into a "unitary arrangement" because of the 1969 Petroleum Decree (No. 51), which removed oil-producing states from resource management and consolidated petroleum earnings under federal jurisdiction, thus breaking down fundamental federalist concepts while creating ongoing disputes in the Niger Delta region (Segun, 2021). Fiscal arrangements show the most profound centralization because the federal government manages 52.68% of national revenues, and local governments receive only 47.32%. Oil-producing areas obtain 13% derivation when they produce more than 90% of export revenue (NDDC, 2020). K.C. Wheare's (1963) principle of "financial autarky" faces direct opposition from these imbalances because 68% of southern state elites consider the system structurally biased against their regions. The Federal Character Principle serves as a tool for ethnic dominance through deliberate manipulation, which resulted in the concentration of security appointments and NNPC leadership positions in northern regions during the Buhari administration (2015- 2023) (Mbah et al., 2019). Corruption at the systemic level creates distrust because Nigeria achieved 146th position on the Transparency International 2020 index, and state governors steal 40% of local government funds that should support grassroots development. The growing separatist movements IPOB and Niger Delta Avengers have secured between 38 and 42 percent backing from their regional populations, according to SBM Intelligence (2022).

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

THEORETICAL FRAMEWORK

Fiscal Federalism Theory

The Fiscal Federalism Theory emerged through Wallace Oates' work in 1972 and 1999 to establish the theoretical basis for this research. The theory investigates optimal fiscal distribution methods between different government levels to achieve efficient and equitable service provision, together with national unity. The theory is constructive as it exists for examining financial arrangements and power hierarchies in federal government systems. The theory's major principles illustrate the causes of continuous issues in Nigeria's centralized federal government and give potential methods to address these conflicts. Oates' Decentralization Theorem shows that subnational governments will effectively meet local requirements through proper fiscal independence. The theory's comprehensive framework serves multiple analytical purposes in this study. The theory evaluates Nigeria's intergovernmental conflicts through its diagnosis of structural elements, which reveals how centralizing revenue and decision-making authority violates proper federal design. The theory offers precise recommendations through its fiscal equalization grant framework, together with well-defined tax distribution systems. The theory introduces "laboratory federalism" to show that subnational governments should receive federal support for their experimental policy initiatives through programs such as Amotekun in Southeast states. This theory stands out because it connects economic federalism to political federalism in a distinctive way. The study examines intergovernmental conflicts through fiscal analysis because it acknowledges that conflicts between governments must be understood in terms of their financial aspects. The Federalism Theory examines how financial arrangements affect political connections to explain all aspects of Nigeria's complex federal system. The theory demonstrates its suitability for Nigerian federal analysis through its balanced framework that highlights central coordination requirements, together with the advantages of local autonomy.

CONCLUSION

The intergovernmental conflicts within Nigeria's federal system during the Buhari administration (2015–2023) were not isolated incidents but rather manifested deep-rooted structural and historical deficiencies in the country's governance framework. This study has also demonstrated that these conflicts were symptomatic of a federal system. This system moved gradually away from genuine federalism to a central, almost unitary form, and these disputes varied between monetary federalism clashes like the VAT crisis and security devolution fights such as the Amotekun controversy. Policies often made tensions worse under Buhari. These policies had reinforced federal dominance while still resisting meaningful decentralization, as opposed to resolving tensions. The implications of these conflicts have reached a very far point now. They weaken governance efficiency, deepen regional and ethnic divisions, and stifle economic development as they create policy inconsistency and institutional distrust. Autonomy erodes in local governments, resource allocation becomes politicized, and the judiciary struggles to mediate disputes between federal and state powers, all pointing to a system urgently needing reform. Nigeria's federalism, as it is currently structured, does not delicately balance national unity along with regional autonomy, which remains critical for stability in a multi-ethnic nation.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

Transformation opportunities in this study are also highlighted. That there exist persistent agitations for the restructuring, that judicial rulings now are challenging the federal overreach, and that a consensus is, in fact, growing among subnational units for even greater autonomy, all do indicate that Nigeria's federal system is not beyond redemption. The recommendations proposed, constitutional amendments, institutional restructuring, judicial reforms, and cooperative governance mechanisms, provide a roadmap for transitioning from the current dysfunctional arrangement to a more equitable and efficient federalism. Ultimately, the Buhari administration's handling of intergovernmental conflicts serves as a cautionary tale and a call to action. Nigeria's federal system must evolve to reflect the realities of its diverse polity or risk further instability. The choice is clear: uphold the status quo and face escalating tensions, or embrace comprehensive reforms that restore trust, balance power, and unlock the nation's full potential. The time for decisive action is now.

RECOMMENDATIONS

To effectively resolve Nigeria's persistent intergovernmental conflicts, a comprehensive reform agenda must be implemented across multiple dimensions of governance. These recommendations address the structural, legal, and institutional deficiencies that fuel tensions between federal, state, and local governments.

1. Constitutional Reforms

The 1999 Constitution requires considerable modifications to explain the allocation of authorities and resources. First, the constitution should specifically divide taxing authorities amongst government tiers, notably for problematic areas like Value Added Tax (VAT). Two feasible choices exist: either place VAT on the Concurrent List to enable both federal and state legislation,or identify it as an exclusive state affair as intended initially under fundamental fiscal federalism principles. Second, the derivation principle for resource-producing states should be evaluated at a higher rate than the existing 13% to ensure equitable remuneration. Third, the Constitution must create explicit dispute resolution methods for interstate disagreements, including set timetables for judicial rulings.

2. Institutional Restructuring

Nigeria's intergovernmental relations require improved institutional arrangements. The National Council on Intergovernmental Relations should be restored as a legislative panel with binding decision-making powers rather than its present advisory position. The Revenue Mobilization, Allocation and Fiscal Commission demands enhanced power and independence to review revenue allocation methods objectively. A new National Fiscal Commission may operate as an arbitration tool for financial disagreements among government layers. These institutions must have balanced representation from all levels of government and work with total openness.

3. Judicial Reforms

The judiciary plays a significant role in federalism issues and requires special adjustments. The Supreme Court should establish a specialist constitutional court division to handle federalism disputes with skill and uniformity. All ongoing intergovernmental disputes,

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

particularly those involving taxing authorities like the VAT issue, should receive accelerated hearings to give much-needed precedents. Judicial training programs should emphasize federalism themes to ensure uniform interpretation of constitutional provisions across all courts.

4. Subnational Empowerment

True federalism entails extensive autonomy at the state and local levels. Local governments must be allowed complete administrative and financial independence, including the abolition of the problematic State-Local Government Joint Account system that encourages budget diversion. States should have constitutionally guaranteed power over clearly defined policy areas, including local security, infrastructure, and economic growth. The federal government's role should transition from controller to coordinator in circumstances of concurrent jurisdiction.

5. Cooperative Governance Mechanisms

Regularized discourse patterns must be established. The National Economic Council should expand beyond its advisory roles to become a proper forum for intergovernmental policy cooperation. A new Intergovernmental Relations Act might demand quarterly discussions between federal and state officials, with publicized conclusions. Fiscal responsibility legislation should mandate openness in intergovernmental payments and spending at all levels.

6. Implementation Strategy

These changes should be executed in steps, beginning with the most significant constitutional modifications and institutional overhauls. A national referendum may be essential for substantial constitutional changes. The federal government should establish an Intergovernmental Reform Implementation Committee with members from all tiers of government to supervise the transition. International best practices from successful federal systems should be applied to Nigeria's specific circumstances.

REFERENCES

Adebajo, K. (2019). FACT CHECK: Has electricity generation worsened or improved since 2015? International Centre for Investigative Reporting (ICIR). https://www.icirnigeria.org

Adeniran, D. (2015). Heavy knocks for Buhari’s anti-corruption. Sahara Reporters. https://saharareporters.com

Adeoti, E. O., & Imuoh, A. (2015). The internal factors of resource control in the Niger Delta and their impact. *American Research Journal of History and Culture*, 1, 1–10.

Aderopo, K. (2019, February 15). Appraising the success of Nigeria’s Treasury Single Account. Business Day. https://www.businessday.ng

Adewuwayi, A. S. (2021). Nigeria judiciary under military rule, 1966–1999. ResearchGate. https://www.researchgate.net/publication/350285428

Adeyeri, O. (2010). Federalism and the challenges of nation-building in Nigeria. *International Journal of Research in Arts and Social Sciences*, 2(1), 23-38.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

Agu, O. C., & Ezewudo, V. C. (2025). Judicial activism in Nigeria: A catalyst for legal development or an overreach of power? *NnamdiAzikiwe University Journal of Private and Property Law*, 2(1), 213–223.

Akinola, O. (2018). Rethinking the reform of the Nigeria Police Force. The Round Table, 107(3), 341–353. https://doi.org/10.1080/00358533.2018.1484429

Akujuru, C. A., & Enyioko, N. C. (2015). True federalism and sustainable development in Nigeria. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.2601963

Akujuru, C. A., & Enyioko, N. C. (2015). True federalism and sustainable development in Nigeria: A discourse on national question and national maladies. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.2601963

Alemika, E. O. (2019). Policing and perceptions of police in Nigeria. *Police Practice and Research*, 10(4), 303–318. https://doi.org/10.1080/15614260903378434

Ammani, A. (2012). Local government in the Nigerian Federation. Gamji. https://www.gamji.com

Amnesty International. (2020). Nigeria: The Lekki Toll Gate massacre—New investigative timeline. https://www.amnesty.org

Daily Trust. (2021). Transform Amotekun, EbubeAgu to state police, Afenifere tells FG, NASS. https://dailytrust.com/transform-amotekun-ebube-agu

Dentons. (2022). The VAT quagmire: An analysis of the Port Harcourt ruling. https://www.dentons.com

Diala, A. C. (2021). Judicial activism in South Africa's Constitutional Court: Minority protection or judicial illegitimacy? University of Pretoria Repository. https://repository.up.ac.za

Dickson, M., & Asua, S. A. (2016). The politics of resource control in Nigeria: Agitation and innovation. *International Journal of Politics and Good Governance*, 7(7.2), 1–13.

Doho, A. W., Ahmed, A., & Umar, A. (2018). Local government autonomy in Nigeria: Struggles and challenges. *Advances in Social Sciences Research Journal*, 5(5), 44–51. https://doi.org/10.14738/assrj.55.4498

Ekeuwei, T. A., & Akpan, I. M. (2022). Fiscal federalism and resource control in Nigeria: Problems and prospects. *AKSU Journal of Administration and Corporate Governance*, 2(1), 89–108.

Eme, O. I., & Obike, C. A. (2022). Addressing cost of governance under Buhari's administration in Nigeria. *International Journal of Innovative Legal & Political Studies*, 10(4), 36–51. https://www.seahipaj.org

Eme, O. I., & Onuigbo, R. A. (2019). Inadequate funding as a challenge facing Nigeria security agencies. Faculty of Social Sciences Conference Proceedings, University of Nigeria, Nsukka.

Fayomi-Awodele, I. O., Lamidi, K. O., & Alao, O. M. (2019). Inter-governmental conflict relations in the Nigerian Fourth Republic. *Journal of Social and Political Sciences*, 2(2), 253–260. https://doi.org/10.31014/aior.1991.02.02.66

Fayose, A. (2017). True federalism: Fayose calls for restructuring of Nigeria. NaijaAkatarian. http://www.naijaakatarian.com/true-federalism-fayose-calls-for-restructuring-of-nigeria

Ikeanyibe, O. M. (2016). Federalism, constitutionalism, and local government autonomy in Nigeria. *Mediterranean Journal of Social Sciences*, 7(3), 383–392.

Jinadu, A. L. (2004). Forward. In A. Gana & S. Egwu (Eds.), Federalism in Africa: Framing the national question (pp. ix–xii). Africa World Press.

Kpae, G., & A dishi, E. (2017). Community policing in Nigeria: Challenges and prospects. *International Journal of Social Sciences and Management Research*, 3(3), 47–53.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

Lamidi, K. O., & Fagbohun, M. (2013). Fiscal federalism and local government finance in Nigeria. *African Journal of Political Science*, 8(1), 112-130.

Majekodunmi, A. (2015). Federalism in Nigeria: The past, current peril and future hopes. Journal of Policy and Development Studies, 9(2), 107–120. https://www.arabianjbmr .com/JPDS_index.php

Majekodunmi, A. (2015). Federalism in Nigeria: The past, current peril and future hopes. *Journal of Policy and Development Studies*, 9(2), 45–60.

Mbah, P. O., Nwangwu, C., & Ugwu, S. C. (2019). Contentious elections, political exclusion and challenges of national integration in Nigeria. *Politics & International Relations*, 1–21.

Ngwu, G. E., & Ogiri, O. T. (2022). The Supreme Court's decision in Hope Uzodinma v. EmekaIhedioha: A case of corruption or preponderance of evidence? *International Journal of Criminal, Common and Statutory Law*, 2(1), 47–51.

Nnaemeka, A. N. (2014). Crisis in intergovernmental financial relations: Realities of true federalism in Nigeria. In E. A. Obi & R. N. Nwankwo (Eds.), Dynamics of intergovernmental relations: A Nigerian perspective (155–170). Bookpoint Educational.

Nwabufo, F. (2016). Okonjo-Iweala: I said governors, not Jonathan, lacked the political will to save. The Cable. https://www.thecable.ng

Nwokwu, P. M., & Aja, F. E. (2018). Evolution of intergovernmental relations in Nigeria. In E. A. Obi & R. N. Nwankwo (Eds.), Dynamics of intergovernmental relations: A Nigerian and comparative perspective. Bookpoint Educational Ltd.

Oates, W. E. (1999). An essay on fiscal federalism. *Journal of Economic Literature*, 37(3), 1120-1149. https://doi.org/10.1257/jel.37.3.1120

Obi, C., & Akinola, A. O. (2022). Security governance under Buhari: Boko Haram and beyond. In The Buhari Presidency (215–236). Palgrave Macmillan.

Obidimma, A. E., & Obidimma, O. C. (2015). Restructuring the Nigerian federation for proper functioning of the Nigerian federalism. *Public Policy and Administration Research*, 5(9), 147–157.

Odo, L. U. (2014). Local government and the challenges of grassroots development in Nigeria. *Review of Public Administration and Management*, 3(6), 204–213.

Ogirima, I. I. (2020). An assessment of intergovernmental relations in Nigeria. INSORPAD2020 Proceedings, 338-344.

Oikhala, G. I. (2021). The imperative of community policing in Nigeria. *International Journal of Public Administration, Finance, and Law*, 20, 130–151.

Oikhala, G. I. (2022). Survival strategies of internal security in Nigeria: The Amotekun option. *Journal of Administrative Science*, 19(1), 99–135.

Okafor, C. N., & Kalu, U. C. (2023). Autonomy of local government system in Nigeria: An aberration or necessity? NAUJILJ, 14(2), 35–43.

Okudolo, P. T. I. (2022). Beyond mere narrating 'African renaissance': Expediency of local autonomy to entrenching sustainable developmental renaissance in Africa. *African Renaissance*, 19(1), 13–31. https://doi.org/10.31920/2516-5305/2022/19n1a1

Ola, R. (2017). Nigeria's defective federalism: A recipe for extremism. Unpublished manuscript.

Onochie, B., & Jimoh, A. (2022). Legislative expansion and governance costs in Nigeria. *Journal of Public Administration*, 15(3), 45–60.

Onuoha, F. C. (2011). Small arms and light weapons proliferation and human security in Nigeria. *Conflict Trends*, 1, 50–56.

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV

Opara, S. C. (2016). Local Government Service Commission and challenges of autonomy. *Public Policy and Administration Research*, 6(5).

Orovwiroro, G. O., Ochi, A. E. N.-A., & Igwe, O. L. (2023). Revenue allocation and the challenge of federalism in Nigeria. *International Journal of Sustainable Applied Sciences*, 1(5), 657–672. https://doi.org/10.59890/ijsas.v1i5.598

Othuike, A. A. (2024). Local government autonomy and federalism in Nigeria: Resolving the tripartite power-sharing conundrum through the judiciary. NAUJILJ, 15(2), 190–203.

Owen, O., & Usman, Z. (2015). Briefing: Why Goodluck Jonathan lost the Nigerian presidential election of 2015. African Affairs, 114(456), 455–471. https://doi.org/10.1093/ afraf/adv037

Rickard, C. (2019). Reaction to shock suspension of Nigeria’s Chief Justice. African Legal Information Institute. https://africanlii.org

Samuel, O. (2021). Staying in the lane: VAT dispute is constitutional. The Cable. https://www.thecable.ng

Segun, M. G. (2021). Examining the challenges of federalism in Nigeria. *IAA Journal of Social Sciences*, 7(1), 62-70.

Udombana, N. (2017). Constitutional restructuring in Nigeria: An impact assessment. SSRN Electronic Journal. https://doi.org/10.2139/ssrn.1162030

Ugbede, L. (2018). The presidency releases details of alleged grand corruption during the Jonathan administration. Premium Times. https://www.premiumtimesng.com

Utebor, E., & Lebile, B. (2023). Examining the conflict of taxing power between federal and state governments. *APBIJ Journal*. https://doi.org/10.53982/apbij.2019.0301.03-j

Vahyala, A. T., & Changwak, E. J. (2022). Policy issues in managing farmer-herder conflict in Nigeria. Humanus Discourse, 2(4). https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4144902

Article DOI: 10.52589/AJLPRA-TTO10IYV
DOI URL: https://doi.org/10.52589/AJLPRA-TTO10IYV