

A Critical Appraisal of Fiscal Federalism under the Constitution of the Federal Republic of Nigeria (1999) as Amended

by

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Abstract

The intrigues and dynamism of fiscal federalism in Nigeria has generated a lot of controversies to the extent of threatening the cooperate existence of Nigeria. This work appraised the fiscal federalism under the 1999 constitution of the Federal republic of Nigeria as amended using qualitative analysis. The study observed that the concentration of revenue at the federal level, the apportioning of responsibilities to other tiers of Government as contained in the 1999 constitution appear to be extremely skewed in favour of the Federal Government, contrary to the doctrine of true Federalism. This has manifested in the weak fiscal capacities of the sub-national Governments. It was further observed that the current expenditure assignment, taxing powers and the revenue sharing template are at most, inequitable. Also, the clamour for resource control and the over-dependence on the oil revenue, to the detriment of other potential vibrant sectors of the economy, have posed serious challenges to the issue of fiscal federalism. It is, therefore, recommended among others, a comprehensive review of the various functions of each of the tiers of Government through constitution amendment which should take into account the respective capacities of each unit of government to function most effectively and efficiently.

Key Words: Critical Appraisal, Fiscal Federalism, Constitution, Amended