FISCAL FEDERALISM DEBATE IN NIGERIA: 1999-2009

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Abstract: Trinity issues undermining Nigerian federalism today are religion, ethnicity and the issue of fiscal federalism. At independence, when the country was a composite of three regions – North, West and East – each of the regions largely controlled the resources under its ambit which engendered healthy competition among them; although oil as a national resource was then at incubation stage. The civil war outbreak, the discovery of oil in commercial quantity (in one of the three regions) and the increase in the price of crude oil due to Arab-Israeli war of 1967 led to the ascendancy of centripetal forces at all levels of government in the country particularly at the national level. However, as Nigeria began to move towards democratization, centrifugal forces began to emerge and vociferously calling for decentralization of power and resources control. In the last decade, specifically under civilian regime of President Olusegun Obasanjo, there have been relentless debates in the print and electronic media for fiscal decentralization. In this paper we intend to examine the trends of these debates and the solutions proffered towards ensuring fiscal federalism in Nigeria.

Keywords: Five words in alphabetical order: Decentralization, Democratization, Ethnicity, Fiscal and Religion.

INTRODUCTION

The years between 1999 and 2009 are unique in three important respects: It was a period Nigeria entered her Fourth Republic. It was also a period in which the country, for the first time, had decade of unbroken civil rule. Finally, it was a decade of rigorous debates on all facets of our federalism. Fiscal federalism or decentralization debate in the country has been the focus of the press for more than a decade now. It is an issue that has for the first time in the history of Nigeria forced the Southern people (through their governments) to unite. The resources control, fiscal federalism or decentralization served as the gadfly. The Southern governors met for the first time in Lagos on the 10th of October, 2000; second time at Enugu between 9th and 10th of January 2001; and thirdly at Benin Edo-State between March 26th and 27th, 2001. These conferences of Southern governments provoked strong reactions from their Northern counterparts who termed the gathering as gang up against the Northerners, though the conference of Northern governments preceded that of the South.

The formation of Southern governments meeting was sudden and the suddenness was further underpinned by its geographical, social and political separateness. The North, since the amalgamation, has remained an entity until under the Abacha's regime when the then Constituent Assembly carved the North into three geo-political zones. The South had always been two regions Western region and the Eastern region, until the two were further divided into three geo-political zones. These six geo-political zones were given recognition by the 1995 Draft Constitution. However, the Draft constitution was never promulgated into law and the 1999 Constitution does not recognize these geo-political zones, they have no constitutional backing. Although, federal government, for political expedience, uses the term "geo-political zones". Thus, when these two regions, under different political parties – AD and PDP – from the South decided to come together, - it shook the entire country particularly the Northern part.

This shock evoked a lot of criticisms, counter-criticisms and unbridled sentiments. Powerful among such sentiments was the issue of fiscal federalism that had become a constitutional matter that required the intervention of the Supreme Court for the interpretation of the section 162(2) of the 1999 Constitution. In the current debate, whether the issue of fiscal federalism should be settled constitutionally, politically or both, was a different matter altogether.

However, the aim of this paper is to examine the politics of these positions.

CONCEPTUAL ANALYSIS

Three important terms need conceptualization here to sharpen the focus of our discussion: fiscal federalism, resource control and political solutions. Fiscal federalism known otherwise as fiscal decentralization or resource control is conceptualized as " the practice of true federalism and natural law in which the federating units express their rights to privately control the borders, and make agreed contributions towards the maintenance of common services of the sovereign nation states to which they belong" (Adedeji, 2001:21). Constitutional solution refers to legal means of finding solution to constitutional problems. In this regard two important federal institutions are relevant: the National Assembly and the Supreme Court. The National Assembly is vested by the Constitution to make or reverse national laws. When any sub-national laws runs counter to the national laws the latter gives way to the former. Thus, the Legislature is first and foremost, an institution that can alter the constitution (Isekhure, 2001:10). The Supreme Court, on the other hand, though vested by the Constitution, the interpretative power of the Constitution, it could make pronouncement which can also become part of the law because, apart from the Legislature, the Supreme Court can also alter the Constitution. This is the position in U.S where Supreme Court pronouncement becomes law by itself because it has the same legal authority as the Legislature. Whatever decision taken by the Supreme Court serves as part of the emerging constitutional law of the country concerned (Isekhure, 2001:10).

Political solution can take three different dimension; dialogue, national conference and sovereign national conference (Suberu, 2004:7). When accredited but non-elective leaders and representatives of the various nationalities in the country meet to deliberate on serious national issues, such conference could be regarded as dialogue. Recent gathering of the leaders of thought and traditional rulers where it was agreed that the country needs a national conference is a good example (Makinde, 2001: 30). National conference is one with limited autonomy. Membership is predominantly elected. Sovereign national conference however, is one in which there is full autonomy for the conferences (Wuyi and Kenneth, 1995:10). National conference therefore is the midpoint between dialogue and sovereign national conference.

FISCAL FEDERALISM: THE CENTRIFUGAL AND CENTRIPETAL FORCES

Fiscal federalism debate that dominated the print media in the last one decade was two pronged: the centripetal forces and the centrifugal forces. Centripetal forces were of the opinion that the federal government should be in control of all mineral resources throughout the country based on the following premises; That shortly after the amalgamation in 1914, "the next thing that followed was the enactment of the mineral ordinance of 1914 which vested all minerals in Nigeria on the British crown, not in Nigeria for Nigerians (Akinjide, 2001: 36; Omoruyi, 2001: 48). Implicit in these statements is the idea that in granting independence to Nigeria in 1960, the British government handed over the control of all these minerals to the federal government of Nigeria.

We should note that self-government had earlier been given to the regions; West, in 1957, East, 1958 and North in 1959. These self governments never had power over Minerals located in their areas of jurisdiction. For example, three minerals that were exploited and exported for foreign exchange earning before the discovery of oil in commercial quantities were tin and columbine from Jos- Plateau area (Northern Region) and coal from Enugu (Eastern Region). To exploit these two minerals, Licenses had to be obtained from the federal government and the attendant royalties equally accrued to her. What the regions were controlling and which were also foreign exchanges earners were cocoa in the West; groundnuts, hides and skin in the North; and palm oil in the East. These were resources generated within the regions through the efforts of the residents in these regions. Even then, tariffs were paid to the federal government; these tariffs were set and levied by the federal government, with little references to the regional governments. In short, these broad ranges of taxes, levies and duties were under the absolute control of the federal government. Then it was convenient for these regions to emphasis derivation, hence its inclusion in the 1960-63 Constitution (Sagay, 2001:8).

The second premise was that the 36 States and the 774 Local governments throughout the country and Federal Capital Territory are creation of the Federal government instead of the sovereign/independent nation states being responsible for the coming to being of the Federal Government of Nigeria as is the case of United States of America (USA) (Okunade, 2008:36). Thirdly, that the resources to which each of the states, council and/or the towns in Nigeria can lay claim to must exist within such respective defined boundaries, bearing in mind the existing land use decree enacted by the Federal government of Nigeria. The land use decree shares a very important similarity with 1914 Mineral ordinance (Okunade, 2008:20). Whereas the ordinance vested all minerals in Nigeria in the British crown and later Nigeria, after independence, the land use act vested all lands in Nigeria in the federal and state governments.

Thus, not only do the minerals and the lands belong to the government the resources (particularly oil) have been developed and their values enhanced by the investment of funds of the whole country over a long period of time since 1914 (Aluko, 2001: Back page). This explained why the North questioned the delay in explanation of crude oil found, ten years ago, to be available in commercial quantity in Chad Basin, Benue trough and Sokoto Rima Basin (Saron, 2001: 23). This position of Senator Saron prompted reaction from Senator Biyi Durojaye who countered that oil was discovered in Ogun State too. So why had the federal government not invested the development of oils fund in this areas too?

The final argument in support of federal control of resources was that she needed to be able to make financial grants to poor states to ensure a level of living condition for every Nigerian below a national minimum considered desirable by the Federal government as in the case in Australian federation (Aluko, 2001: Back page). These ways, the proponents of centripetal fiscal federalism believe that the federation would be strengthened, national unity properly upheld and the indivisibility of the country inviolable. To this end, they recommended that states should rather clamor for more revenue rather than resources control.

Centrifugal forces, in contrapuntal variations, contend that ownership of resources should be the major determinant of who gets what, when and how in the fiscal federalism. This position was illustrated and grounded in economic principle that land, labor, capital and entrepreneurship are factors of production, and, according to them, owners derives rent on royalty, from labor, wages, from capital interest and for entrepreneurship, profit. The reward for landowners for the use of exploitation or exploration of the land is an inalienable right that no government can abrogate. The only thing they felt the government could and should do is to impose tax to be used for the welfare of the community (Djebah and Aderibigbe, 2001:8). This position is under-pinned by, first, that under the original federal dispensation, all resources were under the control of the states. Secondly, that as a result of such control the states were able to develop at a rate that no longer tenable under the present system of resource control. But not only have the colonial laws and the successive indigenous government laws made the mineral the 'property' of the federal government of Nigeria, the land use Act of 1979, has also effectively placed all lands in the country in the care of the Federal and State governments (Omoruyi, 2001:48).

Again, it was argued that until the advents of the military in governance, not less than 50% of the revenue allocation went for derivation, beside the 35%, which was shared among all regions including the regions of origin of the natural resources. This then meant that not less than 15% went to the Central government (Federal government). But the resources in question at the period were mainly agricultural and therefore cut-across the broadest sections of the country. The resources were also disparate and foreign exchange earners. These main income earning exports were cocoa (Yoruba West), groundnuts, hides and skin (Hausa- Fulani North), and palm oil (Ibo East). Thus, there was equilibrium of resources that were foreign exchange earners; more so, when there were no petroleum resources of any significance then (Sagay, 2001:8).

The third and final argument in support of fiscal decentralization is that in at least ten federations across the World, all except three adopt fiscal decentralization. These three federations are; Indonesia, Australia and Nigeria and they are said to belong to younger, or less matured federations (Onimode, 2001: 11 & 16). It is the view of the proponents of this argument that Nigeria is making gradual effort towards fiscal decentralization, though slow but steady. They contend that the Federal government fiscal reforms through fiscal review commissions up to 1992 show this assertion (Onimode, 2001: 11 & 16). Initially, the 1979 constitution stipulated the amount, which the states were to make available to their Local governments: 10% of their gross revenue. When this was becoming unbearable to the States governments the amount was changed to 10% of State governments' internally generated revenue. Local Governments, however, benefited much under the Federal government fiscal reforms. Constitutionally, Federal government was required to share local governments 10% of the Federation Account. From 10%, it got increased to 15% in 1991 and then 20% and later 24%. All these increases were however at the expense of the State governments (Gboyega, 2003:24; Oyediran, 1997: 217). But what the States lost from the federal allocation they gained through derivation principle that does not take Local governments into consideration (Olasupo, 1995: 48). Under the civilian administration of Alhaji Sheu Shagari derivation criteria was allocated 1.5%. It rose to 3% under General Babangida while the 1999 Constitution made provision for 13% (Sagay, 2001:8). These were indications that fiscal decentralization was improving slowly but steady.

THE POLITICS OF THIS DEBATE

What led to these debates had remote and immediate antecedents. On every serious and fundamental political, economic or religion issues, Nigerians have always cleaved into two geo-political dichotomy. This is grounded in the administration of Nigeria

before the amalgamation of 1914. Until this date, Nigeria had been run as two separate entities; Northern and Southern protectorates. The different and conflicting values imbibed during this period accounts for the different position which these 'two separate Nigeria' assume on sensitive issues after the amalgamation and oneness of Nigeria. Remote examples include the 1953 motion moved by Chief Anthony Enahoro calling on the British government to grant independence to Nigeria in 1956; the unification decree, which the government of General Ironsi introduced and the annulled June 12 1993 Presidential election (Olasupo, 2005: 137, Okunade, 2008:30). While 1953 episode led to cold war between the North and the South, the unification decree of 1966 led to civil war between a section of the south and the whole of the country; the June 12 election annulment pitched another Southern section against the whole country in warfare.

The immediate cause of the debate was the introduction of Sharia criminal code in certain sections of the country where Sharia civil code had been in existence hitherto (Kukah, 1993:13). Why it was introduced when a Southern candidate to whom they consented, emerged as democratically elected president for the first time, baffled a lot of Nigerian. This criminal aspect of Sharia introduction threatened the economic interest of Southerners that engage mostly in Hotel business. To date, Nigeria has had three civilian Head of state: Balewa, Shagari and the Present President Obasanjo. Under Balewa and Shagari both of whom are Muslims and Northerners it ought to have been easier to implement criminal aspect of Sharia. Why was it not implemented under their regimes but had to be done now by States under the control of Northern Muslim? Even under despotic military regimes (the North had produced five military Head of states; Generals Gowon, Murtala, Buhari, Babangida and Abacha) none of these attempted introduction of this criminal aspect; same for Ironsi and Obasanjo. Why its introduction now?
Introduction of Sharai criminal aspect was interpreted as an attack on Southern economy based in the North, the South argued that a metropolitan that produces much of the Value Added Tax (VAT) and income tax collected should enjoy it rather than the current situation (Cover, 2001: 31). The North countered that she was also ready to control VAT charges on electricity consumption in the country since the stations that generate electricity (Kainji and Shiroro Dams) are located in the North. But this is counter balanced by the fact that the National control centers of these generators are located in Oshogbo in the South.

Indeed, states contributing electricity to the national grid from dams in the North have demanded from the federal government, the establishment of a body similar to Niger Delta Development Commission (NDDC) for them. The body according to them should be known as Hydro-power producing Areas Development Commission (HYPPADEC) (Uganwa, 2001: 1&8). This is because, they argued, floods occasioned by the dams in these states (Kogi, Kwara, Niger and Kebbi) have wrecked havoc to those communities living in Kainji, Jebba and Shiroro where these hydro-power stations are located (Sanni, 2001: 9). Seeing the rigid determination of some states in the North not to compromise on the introduction of undiluted Sharia legal system, the Southern states picked up the resource control struggle. The determination of some Northern states to stick to full implementation of Sharia legal system has been interpreted by Wole Shoyinka as secession. And, if they want to secede, using religion, according to Professor Amoda, then they cannot do so with the South paying the bill. The demand for resources control is therefore the response to religious sectarianism (Amoda, 2001:5).

But resources control with respect to oil will not be acceptable to the North. Not only is it a national asset but also an international one. Therefore people and powers outside the shores of Nigeria, according to Akinjide, are interested in it (Akinjida, 2001: 1). This being the case, the national and international resources have been deployed for its development over the years. Thus, insistence by the Southern states for resources control in spite of the federal government control over mineral resources equally amounts to economic secession, which to them; serve as effective counterweight to religions secession. However, the North, through some of her Senators, had expressed concern over the lull in exploration and exploitation of crude oil discovered in commercial quantity in Benue through, Chad Basin and Sokoto Rima Basin. Chief Omololu Olunloye forcefully supports this position by asserting that he has confidential information that there is oil in various parts of the country including Middle Belt and the far North. This query prompted a response from a colleague Senator from the South, Olabiyi Durojaye, who argued that not every part of the south where oil exists has been explored, rated and exploited. According to him, oil exploration and exploitation is limited to South Eastern part of the country and not south Western part where Ondo, Ogun and Lagos states are said to possess oil (Owote, 2001:19). But the big question was why had the North and South Western parts of the country not shown keen interest in the exploration and exploitation of oil discovered in these areas given the fact that they have held executive power at the center more than their Eastern counterparts? The Southwest held executive power thrice; 1975, 1993 (for three months) and 1999-2008. The North also held power

first between 1966-1975, 1979-1993. 1993-1999; though the East had also held it for six months, the period was crisis prone to allow for any meaningful development. Are the North and the South-West therefore preserving their oil till when that of the south Eastern parts is exhausted or when the country split so that they could have exclusive benefit of theirs? Thus, factors underlying the fiscal federalism debate in Nigeria today are religion, economic and oil politics. What then is the solution to this debate?

LEGAL OR POLITICAL SOLUTION

Political undercurrents besiege resolving the problem of fiscal centralization. There were those who favour legal solution while some others prefer political. Still, there were some who felt that both legal and political approach to solving the problem should be adopted. One of the reasons why political approach was favoured was that the use of Supreme Court would deny the owners of resources, the southerners, their right (Omoruyi, 2001:14). The argument here is why did the federal government not take what she referred to as political Sharia to court? More so when the senate resolved that the president should direct the Attorney General to get a legal interpretation of the constitutionality of Sharia? (Abubakar, 2001: 26-26). The politics of oil, according to Ozekhome, transcend national boundaries (Ozekhome, 2001: 24). It has led to war between Kuwait and Iraq; and between Iraq and the Western Nations (the Gulf war of 1991). In fact, the presence of permanent American military base in Saudi Arabia is as a result of the oil politics (Fawehinmi, 2001:30).

For a long time there had been a legal conflict between Nigeria and Cameroon over the Bakassi peninsular said to be very rich in oil. The conflict had to be handled by the international court at Hague. If this was the premise upon which some States in the federation felt that the federal government had no jurisdiction over oil matter and should therefore let the international court handle it then, it is untenable. Because this is a national crisis and not international one, even if the issue involved is a global issue. In any case the Supreme Court has ruled that it has jurisdiction to hear the case (Aluko, 2001: Back page).

Why the intervention of the court was further rejected was the composition of the Supreme Court justices for the trial, which is said to be lop-sidedness is favour of the North (Uganwa, 2001:7). The North argued that similar lop-sidedness exist at the federal executive council, the President and his Attorney General (both southerners) favoured legal or constitutional resolution to resources control debate? In any case the then Attorney General of the Federation and Minister of justice, Chief Bola Ige, responded that the most senior justice from the Nations geo-political zones justices was a member. According to him, Chief justice Muhammed Lawal Uwais, headed the seven-man panel. Others are Salilu Modibbo, Belgore, Emmanuel Obioma Ogwuegbu, Adolphus Karibi Whyte, Abubadar Bashar Wali Idris, Legbo Kutigi and Michael Ekundayo (Akinade, 2001:1). Since Nigeria is divided into six geo-political zones and one except the zone that produces the chief Justice of the country represents each, this could be said to be balanced enough. The North had four representatives, including the chairman of the panel, while the south had three (Gbadamosi, 2001:4).

Some state governments favoured political solution while other predicated their position on whether the federal government would be willing or not willing to accept four conditions: (a) withdrawal of the suit from the apex court
(b) Declaration that off shore/ on shore dichotomy is a jargon used by the federal government to deny the states what are legitimately theirs (c) Payments of their 13 percent derivation allocation in full and (d) Allocation of oil blocks to the states so that they can be partners with the Federal Government in the oil sector.

The dissenting governors (Abia, Akwa Ibom, Anambra, Bayelsa, Cross River, Delta, Ebonyi, Edo, Ogun, Ondo and Rivers (Olasupo, 1995:81) argued that if these conditionalities are acceptable to the Federal Government, they would favour political rather than legal solution. According to them, 'legal solution is "not good for the image of both the Federal Government and the 36 States to press on with the case (Olasupo, 2001:25). Given these reason, some people led by the Alhaji Sheu Shagari, Professor Omoruyi and Mr. M. Ozekhome felt that political solution rather than legal, was what was needed for resolving issue of resources control or what Omoniyi referred to as "local control over local resources". This was said to be a treaded path in the first republic by Alhaji Ahmadu Bello, the Sardauna of Sokoto, who advised the federal government to concede oil in the oil Eastern regions to Dr. Michael Okpera as a way of stopping him from carrying out his secessional threat (Omoruyi, 2001: 48). But a political solution has two dimension; a conference whether sovereign or national and a dynamic dialogue or what Akintola refers to as continuous and on-going dialogue until a period of stability is reached. Vice-president Atiku and V.I Akintola are of this latter position.

Constitutional or legal determinant of resources control polemics had mainly the Federal government and some State governments as major supporters. Individual such as Professor Sam Aluko also favoured legal solution to the matter. What baffled

many people were the unprecedented action of the Federal government in taken state governments to court. However, this should not constitute any surprise given the equally unprecedented actions of Local and States governments in taken Federal government to court. For the first time since the Local governments became a tier of government, they had the effontry of dragging the State governments to court over which level of governments between the two had the right to refuse disposal; this was more so even under the military regime of General Babangida. The case was decided in favour of the local government.

Under civilian administration of retired General Olusegun Obasanjo, eleven Local government chairmen in Oyo State and another eighteen chairmen in Ondo state separately took the federal government to court over deductions from their monthly federal allocation. On a similar note, the then Bendel state government, in the second republic, took the federal government of Alhaji Sheu Shagari to court over whether the President had the power to set up the Okigbo Presidential Commission on Revenue Allocation, 1980, instead of the National Assembly. The judgment favoured the States (Ige, 2001:35). On account of these if federal government saw the need to take both Local and State Governments to court, it should be seen as an exercise of democratic and constitutional rights that the sub-national governments had earlier exercised. Even, examples abound in other Nations where resources control suit had been determined by court. In 1947, the United States Supreme Court threw out resources control case against the state of California. "Similar claims for on-shore resources had failed at the Supreme Court of Canada and Australia (including their appeals to the Privy Council in England. Above all, is the case of U.S Supreme Court which against all expectations decided to veto recounts suit of year 2000 Presidential election between Al Gore and former President George Bush.

What was confusing however was the position of the federal government over the legal suit. Many saw the legal suit as being that of resources control but the federal government through her Attorney General insisted that she went to court for the determination of the seaward limit of littoral states in Nigeria" According to the attorney General, there are eight littoral states in Nigeria; Lagos, Ondo, Ogun, Delta, Bayelsa, Rivers, Akwa Ibom and Cross Rivers" (Ige, 2001:1). It is not clear why Niger and Bornu states in particular were not included in the list of littoral states since the two states have waters that link them to other countries. While river Niger in Niger state links Nigeria with Niger republic, Lake Chad links Nigeria with Chad republic. Be that as it may, the federal government, while insisting that it had not gone to court for resources control, conceded that the outcome of the suit would determine the constitutionality of some states plea for refund of 13% revenue from offshore earnings. It will also determine the revenue the states receive from the federation account (Cover, 2001: 122). Partially, if not whole therefore, the suit will address the issue of resources control even if that was not the intended action of the federal government.

On why the federal government did not seek the constitutional interpretation of Sharia legal system as being adopted by some states in the North since the crisis was similar in nature to resources control, the Attorney General responded that there were no sufficient evidences earlier on and even if there were, the victims might not be ready to testify in court. A recent newspaper report stated that the federal government was compiling Sharia victims' dossier and might head for court thereafter (Cover, 2001: 1). With this array of evidences, the federal government could open the case at the Supreme Court but again, were the victims ready to testify openly? Without an aggrieved showing interest, it might be impossible for the federal government to initiate any law suit. Not only were the victims unwilling to appeal against the judgment of Sharia lower court, they were also ready to petition the state government over those who solicited their assistance in order to sue the state government in Abuja. According to one of the victims, Lawal Isa, " My life is in serious danger, as no week passes without different people coming to invite me to Abuja and when I refuse, they turn hostile to me" (North News, 2001: 9). The argument of the federal government in taken legal action against resource control and not with Sharia was that some states initiated resources control suit by their demands for refund of 13% revenue from off-shore earning and, that was why the federal government was able to take the matter to court.

The third and final position was that of those who felt the resources control controversy should be settled using both political and constitutional means. This position was necessitated by the need to be as neutral as possible. The then Head of State, General Olusegun Obasanjo and his Attorney General, chief Bola Ige, were the leading light of this group. They argued that what was at stake was the constitution that was being questioned by the States calling for resources control. They conceded that there was a political dimension to resolving the issue but court ruling according to them, was a necessary prelude to any political negotiation.

THE STATISTICS OF VICTIM OF 'POLITICAL SHARIA'

NAME	STATE	OFFENCE	PUNISHMENT
1. Bala Jangede	Zamfara	Stealing of cow	Amputation
2. Isa Gummi	Zamfara	Stealing of bicycle	Amputation
3.Bariga Ibrahim Magazu	Zamfara	Pre-marital sex engagement	180 strokes of the cane
4. Musa Bok	Zamfara	Gambling	21 strokes of the cane, a month in prison with option of fine (#1000.00)
5. Musa Garumi	Zamfara	Gambling	21 strokes of the cane, a month in prison with option of fine (#1000.00)
6. Juli Anaruwa	Zamfara	Smoking Indian hemp	25 strokes of the cane with six months in prison or #2000.00
7. Bakwa Ado	Zamfara	Smoking Indian hemp	25 strokes of the cane with six months in prison or #2000.00
8. Murnai Kodo	Zamfara	Smoking Indian hemp	25 strokes of the cane with six months in prison or #2000.00
9. Jarma kurwa	Zamfara	Smoking Indian hemp	25 strokes of the cane with six months in prison or #2000.00
10. Liquor Business stake hilder	Bauchi	Close-down of business	Economic stransulation
11. Seven women	Sokoto	Prostitution	20 lashes of the canes each
12. 107 prostitutes	Kebbi	Prostitution	20 lashes of the canes each

CONCLUSION

The paper examined the genesis of fiscal centralization and decentralization. It also explored the various arguments for and against the two positions; the politics that underscore these positions as well as the various suggestions proffered to resolve the quagmire. However, while the framework for resolving the cantankerous issues have been laid, no meaning attempt has been made by the Federal Government to effect change in the status quo hence there has not been constitutional amendment to back up the relentless call for fiscal decentralization which concomitantly implies that the debates for fiscal decentralization and the struggle towards that end is not yet closed.

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