ODYSSEY SEARCH FOR SUSTAINABLE DEVELOPMENT: RE-Linking National Integration and Fiscal Federalism with their Challenges In Nigeria

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Abstract: One of the most critical issues in Nigeria as a country of extraordinary diversities and complexities is the challenges of National Integration and sustainable development. These challenges is indeed, the major centrifugal and petrifugal forces driving Nigeria Federalism in the 21st Century and has paved way for the current jiggery-pokery in the governance of the country. The resultant effect of this phenomenon which is essentially evidenced is the emergence of religious crises and ethnic diversities which is accentuated in the resources management of the country. Consequently, the high level of ethnic crises, and ethno-religious crises, inter-alia in Nigerian Federalism is better imagined than described. Against this backdrop, this study aimed at re-establishing a link between National Integration and Fiscal Federalism in Nigeria with particular attention on its challenges. In doing this, trend analytical method was employed while human need theory was used as a theoretical framework. The study finds that resource control, inequitable derivation formula, abrogation of onshore/offshore dichotomy is the major factors affecting national integration in Nigeria. The Study recommends among others, that revenue allocation formula be reviewed to accommodate the grey areas in the system. This, if strictly adhered to, will launch Nigeria to a better pedestrian.

Keywords: Sustainable Development, National Integration, Fiscal Federalism, Nigeria

INTRODUCTION

Fiscal federalism to a large extent constitutes an aspect of Nigerian Federalism that has been the major source of conundrum among the federating units in the country. Thus, since the adumbration of federal arrangement in Nigeria, fiscal federalism has triggered off a serious contestation, which has increasingly threatened national unity, stability and sustainable development.

Apparently, the cacophonous agitation over Fiscal Federalism that subsequently gave birth to states demand for resource control is traceable to 1958 following the Raisman commission report (Ainabor,2011). Essentially, the Raisman commission report of 1958 reviewed the fiscal and revenue allocation arrangement between the federal and regional governments that dovetailed into the 1960 independence Constitution. Eke (2004) submitted that this arrangement did not go down well with the post independent governments and people of Nigeria and that led to crises and calls for restructuring of the existing basis of co-operative governments for the periods; 1960-1965, 1966, 1967 - 1979, 1979 - 1983, 1983 - 1985, 1993 - 1999 and 1999 - 2014.

Besides, federalism as interpreted and applied by a succession of military junta at both federal and state levels in Nigeria, engendered fears of over robust centralism. Suffice it to say that several attempts have been made to address the issues of equitable generation and distribution of resources in the pre and post independence era via; the Chick commission (1953), Raisman commission (1958), Binns Commission (1964), Decree No 15 (1967), Dina Commission (1968), Decree No 13 (1970), Aboyade Commission (1977), Okigbo commission (1979), the 1981 revenue Act, the Danjuma Commission (1988), National Revenue Mobilization, Allocation and Fiscal commission (2004). Despite all these attempts, more agitations for a virile Fiscal Federalism and resource control continually threaten National integration and sustainable development in Nigeria. It could be this that made Ekpo (2004) to assert that the inability of the above mentioned commissions to address the challenges led to the near collapse of the country as a corollary of agitations from various ethnic nationalities who felt marginalized in the revenue allocation accruing to them and general underdevelopment of their domain.

It is against this backdrop that this study attempts to examine the challenges posed by fiscal federalism to national integration in Nigeria with a view to proffering alternative strategies that will usher in an enduring development in the polity. In doing this, the paper is divided into five sections. Section one covers the general introduction together with the objectives of the study. Section two dealt with the delineation of key concepts viz; national integration, Fiscal federalism and sustainable development. Theoretical framework and Methodology were made in section three. Section four pined down the discussion and the challenges posed by fiscal federalism on National integration while section five was dedicated for conclusion and recommendations.

CONCEPTUAL ELUCIDATIONS

National Integration

Realistically, the concept "integration" implies merging together, uniting, fusion, joining together. Honestly, two or more components or elements should exist before the fusion or the unity. Fusion in this regard is aimed at meeting certain objectives. Historically, integration could be traced to the Second World War as a corollary of conflicts among the various states and the ensuing problems of mankind which contributed to the renaissance of the ancient scholarly thinking of "World community" or " common wealth of man"(Okafor and Okeke, 2002). Similarly, the concept of integration was given impetus by the contemporary interdependence which is determined by science, technology and globalization of the world system. Integration, indeed has been observed globally through the formation of league of Nations, but has continued to play a dominant role in regional spheres.

Howbeit, integration has been conceived by Deutsch (1957) as the: Attainment within a territory, of a sense of community and of institutions and practices, strong enough and widespread enough which would assure for quite a long time, dependable expectation of peaceful change among its population.

Agreeing with the above, Haas (1958) contends that integration is the process whereby political actors in several distinct national settings are persuaded to shift their loyalties, expectations and political activities towards a new centre where institutions possess or demand jurisdiction over pre-existing national states. For Kaplan (1967), integration occurs when units join together or cooperate under conditions which do not appear to permit satisfaction of their system needs in any other way. Importantly, the concept of integration suggests the unification of different parts of a state (National integration) or to independent states (international integration) with a view to establishing a structure which will serve as the forum for cooperation and interdependence.

In this dimension, national integration is therefore seen as the process through which people live within the geographic boundaries of a country forgetting their differences of race, religion, language and feel the spirit of unity and allegiance to the nation. Thus, it refers to the process of creating awareness of the single identity by which people from a particular area or country should subscribe. Put differently, it is the act or process of integrating, incorporating as equals into society or an organization of individuals of different groups- races or ethnic identities. Implicitly, it is an instance of combining into an integral whole, integrating racial, religious or ethnic groups for a virile corporate coordinated and harmonious existence and unity.

Dalung (2013) Perceives national integration as an expression of large – scale solidarity, constitutes by the feeling of the sacrifices that one has made in the past and of those that one is prepared to make in the future. This definition underscores Renan (1966) and Handler (1988) ideas that the nation is a daily plebiscite, and a continuous entity that constitute a broad framework of integration beyond specific sub- national identities.

As observed by Hroch (1996) that Nigeria as a nation is a large social group integrated by a combination of an objective relationships, (economic, political, linguistics, cultural, geographical, historical) and their reflection subjective in collective consciousness, and as such the multi-ethnicity is the rule rather than the exception for there are virtually few nations (perhaps with the possible exception of Somali) constituted by a single ethnic group. Again, nations have a historical past however tenuous that past may be; shared myths, culture, language or a common colonial experience. Equally, there is often a territory or ancestral land serving as a "marker" distinguishing one nation from others, and some level of communication, industrial development, and progress help to hasten the blending process.

The above expression suggests that prior to 1960 political independence, there has been intense struggle to unite these diverse ethnic groups into an indivisible entity but it has been a port porri of wasted effort at various times. This stems from the fact that Anderson (1983) stated thus; Nigeria is not a nation. It is a mere geographical Expression there is no "Nigerians" in the same sense as there are "English," Welsh" or" French". The word distinguished those who live within the Boundaries of Nigeria from those who do not.

Analytically, the geographical expression known as Nigeria has striven without success to bring together the diverse ethnic nationalities into a single and stronger entity. It could be this that made Ekanola (2006) to state thus, today,

rather than integrating into a cohesive community with a common sense of national identity and destiny, citizens of Nigeria are returning more and more to primordial affiliations for identity, loyalty and security. Instead of forging a united front and presenting a concerted effort to face the challenges of development in an increasing competitive and globalized world, Nigerians are busy waging ethnic and religious wars, struggling for control over resources, resisting marginalization by dominant ethnic groups contending with diverse problems of basic survival.

FISCAL FEDERALISM: A CONCEPTUALIZATION

Essentially, there are numerous definitions of fiscal federalism or what is sometimes referred to as intergovernmental fiscal relations. This stems from the fact that scholars have endeavoured to conceptualize the word "fiscal federalism" depending on their perceptions and orientations. However, attempt would be made to pin down its philosophical meaning bearing in mind that understanding its meaning and the controversies that the issue of fiscal federalism generates across countries logically presupposes an understanding of the term "Federalism". Federalism therefore, can be viewed as a system of government with in –built mechanisms that allows the various components constituent state governments certain spheres of operation which are not necessarily mutually exclusive but which in the main, assures them of specific powers in terms of the legislation and control or adjudication over this spheres.

From the above definitional clarification of federalism, the concept of "Fiscal Federalism" can be looked upon as the existence in one country of more than one level of government, each with different expenditure responsibilities. It relates to vertical and horizontal Fiscal relations. The notions related to horizontal Fiscal relations are related to regional imbalances and horizontal competition. Apparently, the notions related to Fiscal relations are related to vertical fiscal imbalance between the two senior levels of government that is the center and the states / provinces.

For Bird (2003) and Sharma (2011), the concept of horizontal Fiscal imbalance is relatively non controversial while the concept of vertical Fiscal imbalance is quite controversial. Oates (1999) opined that fiscal federalism is concerned with understanding which functions and instruments are best centralized and which is best placed in the sphere of decentralized levels of government. Primarily, it is the study of how competencies (expenditure side) and fiscal instruments (revenue side) are allocated across different (vertical) layers of the administration.

Agreeing with the above, Herber (1979), Boadway (1979) and Musrave and Musgrave (1950) argued that fiscal federalism, is the division of public sector functions and finances among different tiers of government. They further emphasized that in undertaking this division, focus must be places on the provision of their services by ensuring a proper alignment of responsibilities and fiscal instrument. On the basis of economic analysis, Fiscal federalism seeks to guide this division by focusing on efficiency. In point of fact, Nigeria's fiscal federalism has emanated from historical, economic, political, geographical, cultural and social factors.

In Nigerian situation, however, aware of the historical commitment to federalism as the yardstick for co-existence, and unity, fiscal federalism has long been an important and central feature of intergovern-mental relations. Although, the construction of a stable and acceptable intergovernmental fiscal arrangement has been the subject of various commissions, committees and other effort since the amalgamation of Southern and Northern Nigeria in 1914. It should also be noted that fiscal arrangement remains a controversial issue since 1946 (Ekpo, 2004). Fiscal federalism as practiced in Nigeria recognizes the fact that modern governments are stratified and therefore the problem arising there from must be studied and solved.

In the context of this study, fiscal federalism can be perceived as a subfield of public economics concerned with understanding what functions and instruments are "best centralized" and which is "best placed in the sphere of decentralized level of government". Thus, it can be seen as the system of revenue generation, allocation and redistribution within a federal system. Put differently, it is that aspect of federalism that concerns the financial and attendant functions and responsibilities of component units within a federal structure.

SUSTAINABLE DEVELOPMENT: TOWARDS EXPLANATION

Sustainable development as a social science concept has fallen a pernickety of explanation. This is because an attempt at defining sustainable development has been very difficult and complex. Beyond the ubiquity and even the ambiguities surrounding this attempt, there is even further difficulty as to whether the concept itself can be subjected to intellectual consideration in view of the fact that it is a contested concept involving varieties of subjectivity about its explanation and usage. Howbeit, the fluidity and nebula nature of sustainable development essentially presents an avalanche of dimensions to its elucidation.

However, the definition of sustainable development can be environmentally bound, can be approached from ideological perspective and even within the purview of individual perception of what it is all about. Primarily, sustainable development is concerned with participatory development, human development and environmental

protection. The definition offered by the World Bank commission on Environment and development (1987) and quoted in Nduanya (2001), anchors development efforts on man, whom it was believed should be the purveyor and end of development efforts. Brundtland (1987) defined sustainable development as that development that meets the needs of present generations without compromising the ability of future generations to meet their own needs.

Enuoh and Bisong (2014) emphasized that few international development concepts have attracted so much political, popular and academic attention as that of sustainable development. Continuing, they maintained that while politicians are embracing high- sounding objectives, especially when they are so loosely defined as to be consistent with almost any form of action or inaction, it is significant that sustainable development now figures as a goal in dozens of national environmental policy statements and even in the opening paragraphs of "Agenda 21" the massive shopping list of world actions adopted at the Earth summit in Rio de Janeriro in June, 1992. For them, Agenda 21 states thus; *In order to meet the challenges of environment and development, states decided to establish a new states to engage I a continuous and constructive dialogue, inspired by the need to achieve a more efficient and equitable world economy, keeping in view the increasing interdependence of the community of nations and that sustainable development should become a priority item on the agenda of the international community (United Nations Conference on Environment and Development, 1992, para. 2.1).*

As noted above, if sustainable development is participatory and human- centered amongst other aspects, its indicator for our use in this study as it concerns national integration and fiscal federalism in Nigeria would comprise the three components of Human Development Index (HDI) viz; purchasing power, physical habit and capacity building which offers an alternative to Gross National Product (GNP) for measuring the relative socio-economic progress of a nation.

THEORETICAL FRAMEWORK

Human needs theory was employed as the basis of theoretical framework of analysis in this study. This is because in order to understand the challenges of fiscal federalism on national integration in Nigeria, human needs theory is most apt and suitable. It is often employed in analyzing the causes of and solutions to social conflict and will also aid in adopting the right strategies of fiscal federalism which hopefully engender national integration.

The major assumptions of human needs theory are that all human have basic human needs which they seek to fulfill, and that the denial and frustration of these needs by other groups or individuals could affect them immediately or later, thereby, leading to conflict (Rosati, Carrot and Coaste, 1990). Other proponents of these human needs theory are Burton (1990), Azar (1994), Max-Neef (1991) and Faleti (2005) among others. These theorists refers to some needs as basic and these include food, shelter, sex, reproduction, identity, social recognition of identity and effective participation in the process that shape such identities. They further asserts that human needs for existence, survival, security, protection, affection, participation, creativity, understanding and identity are irrepressible and are shared by all people irrespective of social status. Nnoli (2006) maintained that political exclusion, economic marginalization and social discrimination threaten the security of citizens to such an extent that they regard the state as the primary threat to their survival. In desperation, the victimized citizens take their laws into their own hands as a means of safe guarding their fundamental values from the threat of unacceptable government policies.

The human needs theory is germane to this study simply because it tries to unravel the numerous challenges of Fiscal federalism that threaten national integration. National integration is also threatened as a corollary of the On-shore/off-shore dichotomy, derivation principle and resource control, and the general insensitivity of the government to the plight of the people of Nigeria including Niger Delta, giving rise to militancy, Boko Haram insurgency, political violence, ethnic, communal and religious conflicts, armed robbery, assassinations, and kidnappings in the country to the frustrations experienced by some of its deprived citizens who accordingly resort to violence and aggression in an attempt to satisfy their needs.

METHODOLOGY

Trend and content analytical approach was adopted for this study. Data were collected using documentary instrument. Data mostly from secondary sources were used. Investigation was carried out to assess the various efforts geared toward national integration and fiscal federalism in Nigeria in tandem with the goals of global sustainable development as well as the challenges posed by the practice of federal system of government together with the governance issue in resource use and control. For the avoidance of using assumption in the study, the content analytical approach and secondary source of data became sacrosanct.

DISCUSSION/FINDINGS

The national integration challenges facing Nigeria could be said to hinge on lack of fiscal federalism, whereby, each state is allowed to generate and harness resources available therein to sustain itself. The perception of oil-rich states

in the words of Eke (2004) is that oil wealth enriches Nigeria as a country but it has not alleviated the grinding poverty, neglect and deprivation in the region that produces it. Contemporaneously, the politics of resource control, derivation principle, onshore and offshore dichotomy is deeply rooted in the heterogeneous structure of the Nigerian nation and hinges on oil revenue and directly too, stemming from the deprivation policies of the Nigerian state.

Investigation has shown that the oil revenue is used in developing metropolitan-mega cities outside the oil communities by the political class and their cronies who also are not from the oil communities or states. This, to a large extent, is the core politics of the agitation for resource and fiscal federalism between the southern oil states and Northern political hegemonic enclaves.

From the fore-going analysis, the onshore-offshore dichotomy should not have arisen in the first instance but the dichotomy issue looks as if there is a ploy by the Northerners to deprive the people from the oil producing states of Nigeria their God-given resources and rather channel such resources to the development of their region. Essentially, this deprivation of needs account for the militancy in the Niger Delta region of Nigeria.

Similarly, on the horizontal level, there have been cacophonous cries of marginalization by all groups in the Southern part of Nigeria. The oil producing states of Niger Delta are grumbling that the dividends of oil produced in their area are used for the development of other states. Importantly, while oil accounts for over 80% of the country's annual revenue, it has not changed the lives of the Niger-Delta people. Again, the constitution provides for 13% revenue on the principles of derivation to the oil producing area. The leadership of these states argues that the federal government only agreed to pay these funds to the oil-producing states but that was not to be.

Furthermore, states with solid minerals also complained that in-spite of environmental degradation as a result of mining activities in their areas; no derivation fund is given to them. Interestingly, all the states from which hydro electric power is generated have also called for the establishment of Hydro power Producing Areas Development Commission (HYPPADEC) to compensate them for the consequences of environmental damages caused by the activities associated with generation of hydro- related energy (Attah, 2012, Mohammed, 2012). Indeed, there have been squabbles, series of litigations and counter accusations, mutual suspicion among the regions that make up the entity called Nigeria. The Niger Delta had always been an area of conflicts, devastated by oil exploration, inadequately touched by the benefits of oil, and overwhelmed by an army of unemployed youths; the area has seen violence aimed at extracting positive responses from the federal government and oil companies.

In terms of revenue assignment, the fiscal system in Nigeria grants minimal fiscal autonomy to the sub-national government. All broad based taxes such as company tax, value added tax (VAT), customs exercise duties, tax on petroleum products and education tax are assigned to the federal government. This has further created tension in the country as some regions are not satisfied with the disparity in the number of both state and local government Areas in various regions since federal allocation is shared among states and Local government Areas. Consequently, some regions feel marginalized and this has been a serious threat to national integration in Nigeria. Given the fact that so much power is concentrated on the centre, most Nigerians have come to the realization that unless their own men are in government, they will be unable to secure the socio-economic amenities that are distributed by the government. In points of fact, government's decision about the sitting of industries, the building of roads, award of scholarship and appointment to positions in the public service is closely examined in terms of their benefits to various ethnic groups in the country. For Nwachukwu (2007), the prevailing situation is provocative and the annoyance is more aggravated when it is remembered that the resources with which Federal government fund the projects and developmental infrastructures in the North came mainly from the marginalized south.

CORE CHALLENGES OF FISCAL FEDERALISM AND SUSTAINABLE DEVELOPMENT IN NIGERIA

The Issue of Diversification

It is axiomatic that crude oil is quick money, but there is no logic that says that other sectors should be abandoned, neglected, underdeveloped or jettisoned. Essentially, it is the very lack of this diversification that has led some to refer oil as a curse; the "oil curse" or "resource curse". Discovery of crude oil seem to have deepened Nigeria's economic laziness as states is used to going to the centre for monthly allocation from the federation account or pool. It should be noted that Nigeria's annual budget is determined by the price of barrel of oil which is dynamic in nature to the extent that changes in the price of crude oil in international market have increasingly become a vital source of macro economic fluctuations in Nigeria. The "boom doom" of oil price always impact negatively on the national economy and development.

The Issue Of Emerging Use Of Violence To Engender Redistribution

The historicity and nature of the Nigerian state to a large extent seem to suggest that government is exclusive rather than inclusive. This, ipso facto, has in several ways led some state actors to resort to violence as a surest means to

ensure wealth redistribution. Notable example is the Niger Delta militants that held the country to ransom until the federal government initiated an amnesty programme for them that saw many of them attending training programmes in the UK, US and several other western counties (sharma, 2011). This was further demonstrated in 2014 budget where the Niger Delta militants were allocated a whopping sum of N54 billion naira under the presidential amnesty programme while the Nigerian Armed Forces and Police got N46bn in capital allocations for the same year. Similarly, the Boko Haram Saga has continued to threaten the unity of the county and a huge amount of resources have been spent on security votes until recently, the federal government entered into ceasefire agreement with them.

The Issue of Rent-Seeking

Relatedly, economic rentierism has not only negatively impacted industrialization of the country but it has most crucially occasioned the politicization of fiscal federalism. A pertinent question at this juncture is why did the principle of derivation as a means of revenue sharing among the federating units systematically diminished following the discovery of oil and its eldorado in the national economy? Again, why is it that after oil became the mono-source of national income, the groundnut pyramid and the cocoa farms became moribund? Contemporaneously, it is obvious that majority of the states would not prefer derivation owing to the economic laziness that has permeated into states and national life.

The Issue of Corruption

In a country where unviable states exists, the fact that monies meant for the development of states are catered away and diverted by the political representatives and a few collaborators in the bureaucracy further reduces the impact of the allocated revenues, development can hardly be attained in such a country. In Nigeria's Federalism, issues bothering on financial impropriety and breach of trust are on the increase.

The Issue of Cost of Governance and Balancing Merit in Nigeria's Federalism

Federalism in this context does not mean disregard for meritocracy. Nigeria's federalism is one of the most expensive because it remains a product of series of forcefully created units that ordinarily may not have existed. A federal system where units existed merely for political or pacifist rationale portends a great danger to fiscal federalism for the very simple reason that the fundamental objective of fiscal federalism is raising and spending of money. Consequently, since some states have been created on the basis of political expediency in spite of their lack of economic viability, the spending and sharing of revenue from the federation account will continue to raise critical questions. Furthermore, some states, using their constitutional powers to borrow money without any viable means of repaying the loans will continue to be neck deep in debts. It is a truism that most of the states in Nigeria today borrow money from Banks to pay staff salaries and cater for several other recurrent expenditures while several of them cannot even generate any revenue internally.

CONCLUSION

The study posits that distribution of revenue to various tiers of government has posed a serious challenge to national integration in Nigeria. This is because the manners in which resources accruing to the federation are shared among the federating units raise controversial issues that threaten the unity, stability and sustainable development of the country. The over concentration of power at the federal level has skewed the sharing formula in favour of the centre at the peril of the federating units. The above situation has precipitated two serious negative implications in Nigeria.

Firstly, it has led to centralization of revenue and thus, alienating the component units, particularly, the ethnic minorities from participating in the control of their natural resources.

Secondly, it has heightened the competition for political power at the centre leading to political conflict and violence, thereby making periodic attempts to achieve an orderly change of regime almost impossible.

Insurgency, militancy and other forms of up- rising or group protest against constituted authorities occur more often than not because peaceful and genuine aspirations of groups of people are disregarded over long periods. Implicitly, the problems associated with the fiscal arrangements of the Nigerian federalism are fundamentally attributable to the nature, content and character of the country's fiscal regime as well as the institutional and socio-political factors that shaped the country's economic policy including limited revenue base as noticed above.

RECOMMENDATIONS

Based on the findings of this study, it recommends as follows; firstly, as a matter of urgent necessity, government should engage genuine ethnic nationalities as effective partners in the arduous task of nation-building.

Secondly, revenue allocation provision as enshrined in the 1999 constitution should be reviewed so that unnecessary clauses as landmass, terrain and so on should be expunged to assuage the revenue-earning of states as they see these clauses as a ploy to divert their resources to other areas that do not suffer the environment degradation they suffer.

Thirdly, Nigerian government must be proactive in the development projects. This means that not only must federating states and the federal government understand the need for development but they must also show that they know how to bring it to the grass root in order to achieve maximum results.

Fourthly, revenue sharing should not only be based more on derivation principle but should as well emphasize the need for resource control by such areas for job and wealth creation. If government insists on the derivation principle, the provision of onshore and offshore dichotomy should not be revisited at all rather, government should ensure that the geese that lay the golden eggs are adequately compensated.

Fifthly, the people must continue to hold their representatives accountable. It is only through this that government can live up to their expenditure responsibilities by providing public goods and service for the benefits of all Nigerians.

Sixthly, True federalism is advocated as this would guarantee the rights of all the components members of the federation. States should be allowed to exploit and harness the natural resources found in their domains as this will not only enrich the country, but will as well enable the component units to be self sufficient.

Seventhly, Anti- corruption institutions and the fight against corruption must be vigorously enhanced to checkmate the excesses of the political leadership.

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