



Inadequate Funding as a Challenge Facing Nigeria Security Agencies

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ABSTRACT

Nigeria is in security crisis. These challenges not only threaten the security of lives and property of our people but also the sovereignty, territorial integrity of our country. Nigeria is confronted by Boko Haram insurgency in the North East, worrisome conflict with respect to farmers and herdsmen which has resulted in wanton destruction of lives and property across the country. Furthermore there is the crisis of separatist agitation in the South East, and militancy in the South- South. Government is convinced that these security challenges are rooted in both internal and external factors. Most importantly, government is also convinced that finding sustainable solutions to these challenges will require the support and collaboration of security agencies and communities. To address these challenges, the National Assembly in 2018 resolved to consider setting up a special funding for security agencies in the country that will enable the agencies tackle the spate of killings, kidnapping as well as terrorism across the country. This paper examines security sector funding in Nigeria since with a view of assessing its impact on peace and security in the polity. To achieve this objective, secondary sources of data will be collected mainly from relevant textbooks, official documents of various ministries, reports and proceedings papers and analysed them using the technique of content analysis. From our discussions, the paper concludes by positing that the investment we are making in the Military, Para Military and other Security agencies are clearly inadequate and requires an improvement and monitoring.

Keywords: Security challenges, Funding gap, Boko Haram, Herders –farmers conflict & Nigeria

INTRODUCTION

The aim of the present study is to analyse how underfunding of security agencies and the principal security issues and challenges facing Nigeria, which, in addition to its internal political and socio-economic pressures, is subject to spillover effects from the chronic instability of its neighbours in the Central and West African regions on its own security. Nigeria has long experienced problems involving State protection and individual security, pertaining diversely to the legitimacy crisis affecting government regimes, governance issues, ethnic tensions and poverty, as well as rebellions against the central authorities caused by the marginalization of some regions and the political exclusion of large segments of the population. These crises have been exacerbated with the rise of religious extremism and the appearance of violent terrorist groups claiming to adhere to the Jihadist movement, which have seriously threatened the stability of the whole polity.

These threats, and notably the terrorist menace linked to drug smuggling rings, arms trafficking networks and illegal migration networks, transcend State borders in the Central and West African regions and require, not an individual response from each State, but increased and constant dialogue and coordination of all of the States. In addition to this, there are soft security challenges, such as ecological impacts and new kinds of threats such as cybercrime and religious insecurity.

The President in 2017 noted that the security challenges his administration met in 2015 was threatening the lives and property of the country, adding that it was in a bid to finding a sustainable solution to the problem that necessitated the commissioning of National Institute for Policy and Strategic Studies in having a holistic view of the country's security problems. He said,

In November 2017 I tasked the management of National Institute for Policy and Strategic Studies with the responsibility of strengthening the nation's internal security framework through community policing by proposing borders, policy, offence and strategy. And I think this is what the report is all about. The decision of government was borne out of sincere desire to find sustainable solutions to the many security challenges inherited by this administration. These challenges not only threaten the security of lives and property of our people but also the sovereignty, territorial integrity of our country. We are confronted by Boko Haram insurgency in the North East, worrisome conflict with respect to farmers and herdsmen which has resulted in wanton destruction of lives and property across the country. Furthermore there is the crisis of separatist agitation in the South East, and militancy in the South- South. Government is convinced that these security challenges are rooted in both internal and external factors. Most importantly, government is also convinced that finding sustainable solutions to these challenges, will require the support and collaboration of security agencies and communities (Agbakwuru,2018,p.1).

The first step is to identify the security threats and challenges presently faced by Nigeria, to understand their nature and causes as well as the main factors driving those threats. Part two focuses on evaluating the resources and capacities to combat the threats. Part three will attempt to demonstrate that many of the threats facing Nigeria are transnational in nature and that combined efforts on the regional scale are a necessary but not a sufficient condition for overcoming these different threats as a result of poor funding.

Contextualizing Security & Security Threats in Nigeria

The political, economic and social systems of a country create the conditions for security and insecurity. Security is a first-order or necessary precondition for the development of human beings and society. Therefore, security is the most basic need of human beings and societies. Recognizing the significance of security as the precondition for the survival of the Nigerian people and nation, the Constitution of the Federal Republic of Nigeria provided in section 14 (1) (b) that "*the security and welfare of the people shall be the primary purpose of government*" (FGN, 1999).

The duty conferred on the government by this provision has not been substantially and substantively discharged as the prevailing high level of human insecurity in the country demonstrates. According to Wulf, (2006, p.9), the state's most basic function is ensuring security by exercising the monopoly of force. This entails the protection of human rights, from physical threats and violence within the state's territory. If a government is unable to guarantee and promote the security and welfare of citizens and their property, it loses legitimacy and its ability to demand and command obedience from the citizens is significantly weakened.

Security, economic development and democracy are intertwined. Broadly, security can be conceived as the absence of threats to (a) the sovereign powers and territorial integrity of a nation; (b) the capability of a country's government; (c) safety of the person and property of citizens, and (d) freedom of citizens from oppressive rule, economic exploitation, discrimination and exclusion, diseases, homelessness, starvation, ignorance and illiteracy, environmental degradation and all other forms of structural and criminal violence. Security is both a means and the end, with intrinsic value. Like every goal, the attainment of national security involves several institutional and organisational

processes and activities as well as individual efforts that are governed by norms and compliance with them (Alemika, 2013).

There are two contending perspectives on the ontology of security. While some argue that the term depicts a reality, a feeling and a condition. However, some argue that security is a label attached to a condition that someone considers undesirable. In this context, security is invoked by powerful groups to attract consensus over a course of action. The term securitization is used to refer to this construction of security by the powerful. Securitization turns economic, social and political contestations into security problem so that the government may employ its repressive apparatuses to control them. According to this perspective, securitization begets securocrats - that is professionals who construct socio-economic and political problems as security problems (Alemika & Chukwuma, 2007).

The term security is used in different ways in different contexts. Security may be conceived as protection from danger, violence, fear, and want that impair, or capable of impairing the full development and existential wellbeing of citizens. Security implies the absence of fear and want. Until recently, security was conceived in both academic literature and government policies in narrow and state-centric terms as the protection of a nation from foreign aggression and internal insurrection. As a result, the armed forces, police and intelligence agencies were seen as the primary tools for preserving national sovereignty against foreign aggression and defending domestic regime and government. This narrow and state-centric conception of security has become anachronistic.

In view of the above, some security experts argued that the concept of security has always been associated with the safety and survival of the state and its citizens from harm or destruction or from dangerous threats. For some other, security measures the absence of treats to acquire values in a subjective sense, the absence of fear that such values will be attached. Thus a nation is secure to the extent to which it is not in danger of having to sacrifice core values if it wishes to avoid war, and is able, if challenged, to maintain them by victory in such a war (Maulaye, 2006: 17-18). Those conceptions generally hold that the state is the only institution on which primary responsibility and power for the safety of its territory and its people reposes (Zabadi, 2005:3). Therefore for some others, security consists of a functional and interdependent body of supervisory services and institutions.

Security in this context concentrates in the military, military values, strategies and capabilities and the survival of the state. If security is focused on the survival of the state, then logically security has first call of the resources of the state. It is very noticeable that the first act of newly independent states is to create an armed force and that even in the poorest of states the military are well equipped and enjoy a high status in society. In this situation, to have a problem or issue labeled a "security issue" ensures that there is a flow of resources to solve the perceived threat or problem. Astute politicians, therefore, begin to promote essentially non-security issues as being matters of high security significance (Carey, 2000:57). According to Rourke and Boyer (2003):

From 1948 through 2002, for example, the world states spent about 1,300 times as much on their national military budgets (about \$ 38 trillion) as on UN peacekeeping operations (about \$29 billion). It just may be, then, the first secretary-general of the United Nations, Trygve Lie was onto something when he suggested, "wars occur because people prepare for conflict, rather than for peace."

Since the 1980s, the conceptions of security and contingent laws, policies and decisions have been widened. There are objective and subjective dimensions of security. The objective dimension is the extent of security or insecurity of individuals, families, communities, classes, societies, nations and humanity. Subjective dimension of security pertain to feeling of security or insecurity by individuals, groups and nations. Both dimensions are interrelated. The danger of looking at national security from this narrow angle according to Nweke (1988:1-2) is three-fold:

First is the tendency to equate "defense" with "security" and to bestow undue responsibilities to the military as if the armed forces alone are the guardians of national security. This tendency in turn creates in the minds of the armed forces that it is only through them that security, stability and progress can be achieved. Second, national security has been used by civilian statesmen as political rhetorics or slogan for rallying the citizens in the face of perceived internal or

external threats to the governments in power and for bolstering their local influence and political base (Adebayo, 1986:23).

Late President Yar' Adua told a joint session of the National Assembly before which we placed the 2008 Appropriation Bill:

We intend to enhance the capacity and preparedness of our security services. We have therefore, proposed a total allocation of ₦444 billion (about 20%) for the military and the police. We are providing our security services with all requisite force enablers and multipliers, including arms and ammunitions, improved information and telecommunication equipment and facilities, riot control equipment, training and retraining and sundry logistics support (Oluwasegun and Anofi, 2007:2).

The most serious danger is the tendency to equate national security with the security of the state. The state in a capitalist state like Nigeria is an instrument for the preservation of capitalist socio-economic formation, which protects the interests of a privileged class vis-à-vis the rest of us (Ake 1984, 302). In the words of Eme & Onyishi, 2010 & Alimeka, 2013), Insecurity can also be classified into several dimensions. The most significant dimensions are:

- a. Physical insecurity – violent personal and property crimes,
- b. Public insecurity - violent conflicts, insurgency and terrorism
- c. Economic insecurity – poverty, unemployment,
- d. Social insecurity - illiteracy, ignorance, diseases or illnesses, malnutrition; water borne diseases, discrimination and exclusion,
- e. Human rights violations - denial of fundamental rights by state and non-state actors in different stated,
- f. Political insecurity – denial of good and social democratic governance

These dimensions of security are interwoven and cannot be treated in strict isolation. Kofi Anan (1998: 13) argued that:

Today we know that “security” means far more than the absence of conflict. We know that lasting peace requires a broader vision encompassing areas such as education, health, democracy and human rights, protection against environmental degradation and the proliferation of deadly weapons. We know that we cannot be secure amidst starvation, that we cannot build peace without alleviating poverty, and that we cannot build freedom on the foundations of injustice. These pillars of what we now understand as the people-centered concept of human security are interrelated and mutually reinforcing.

Addressing the concerns of Annan(1998) Al-Mashat (1985) had posited that national security is more than territorial defense and should focus on “the physical, social and psychological quality of life of a society and its members, both in the domestic setting and within the larger regional and global system”, Braithwaite (1988:9) adds: “it is submitted, therefore, that in the final analysis, the domestic, socio-economic and political environment of a sovereign state is the all-important and critical factor in national security considerations. Put succinctly, national security is positively correlated with the increase in the distributive capability and genuine democratization of a given state”. That is, “the tranquility and well-being of a society are pre-conditions for security” (Al-Mashat, 1985:XI). For them, security is the ability of the democratic state to provide its public with social, economic, and political conditions conducive to happiness and relative prosperity, which are some of the basic elements of national security. It is clear today that, the concentration of national security question on its strategic-military perspective alone breeds tension and resentment, leading to violent conflicts and civil wars and military coups, counter coups and state sponsored terrorism all over Africa.

The UNDP Report (1994) categorized human security into seven components: economic, food, health, environmental, personal, community and political. Insecurity extends beyond threats to life and property. These dimensions of security constitute the core governance functions and challenges of national, regional and urban governments or administrations. The UN Commission on Human

Security (2003) suggested that human security means protection and empowerment of citizens. Protection shields people from dangers while empowerment enables people to develop their potential and become full participants in decision-making. Therefore, our understanding of security should blend these two perspectives. Our operational definition is that it embraces physical individual security, collective security and social, political, economic, legal, judicial, financial, food, health, environmental freedom that will protect our territory.

RESEARCH METHODOLOGY

This refers to all the strategies employed in gathering or sourcing for information for this study. It has to do with the selection of the method for data collection, including instruments and methods of analysis in order to gather relevant information for the study; and this needs to be clearly stated and defined. This section deals with the system of inquiry to be adopted for this study and the procedural steps to be taken to ensure the accomplishment of this task; and it focuses on sources of data and method of data analyses applied. Based on the objective of the study, the methodology adopted is the qualitative research design methods based on secondary data. The research methodology employed for data collection was to facilitate the information gathering process, in order to achieve the stated objective as well as to arrive at an accurate conclusion on the study. Because of the scope of this research, the secondary data were from available information gathered from previous documentation relevant to this area of study, information from textbooks, journals and relevant information from articles. This was done through the effective use of the library and the internet. Relevant literature-including journals, websites, books and magazines were reviewed and extensively used. The technique of content analysis based on a thematic discussion of issues is used.

Theoretical Framework of Analysis: Prebendal Politics in Nigeria

The phenomenon of 'privatising' attitude toward official positions can generally be represented conceptually as 'prebendalism'. This concept was adapted from Max Weber's first application of it and applied to the Nigerian political situation by Professor Richard Joseph. According to Brian Turner (1981) ...prebendalism was originally an ecclesiastical term signifying the stipend drawn from land granted to a canon from a cathedral state). Weber used this to mean 'allowances in kind or right to use of land in return for services where these allowances or rights are not granted on hereditary principles. In general historical usage therefore the term 'prebend' refers to offices of feudal states which could be obtained through services rendered to a lord to monarch, or through outright purchase by supplicants and then administered to generate income for their possessors. Max Weber discussed both prebends and prebendal organization of offices.

In Richard Joseph's Adaptation of this concept to Nigerian politics, the term 'prebendal' refers to patterns of political behavior which reflect as their justifying principle that the offices of the existing state may be competed for and acquired for the personal benefits of officials and those of their reference or support groups. In this type of situation the state is perceived as an embodiment of offices susceptible to the manipulation of individuals, ethnic, communal and other personal relationships. This article associates itself with this conception of the predominant political behavior and attitude to state offices in Nigeria and argues further that it essentially under the scramble for access to governmental apparatus as represented for instance by the politics of party politics in Nigeria.

Many students of contemporary Nigeria have made several observations about Nigerian politics which neatly come under the matrix of "prebendalism" even though they did not attempt to carry such observations to the level of a general theory of the country's politics. For instance, Robin Cohen commented on Nigeria's First Republic as follows: ...behind the liberal façade of formal political institutions and debate lay a series of vicious struggles over allocation and distribution of political offices, the reward of contracts, position in the corporations and state boards; and the distribution of social and economic benefits.

The pervasive influence of prebendal politics in Nigeria got a boost after the Nigerian civil war with the arrival of petrodollar bonanza, prompting Williams and Turner to describe Nigerian politics as being essentially "the process of gaining control of public resources for private ends." One would appropriately broaden the term "private" here to read private/communal". As Douglas Rimmer aptly put it:

For the military government of the seventies financial constraints were removed by the petroleum boom, as they had been for the party administrations of the fifties by the boom in export crops"; and stressing the similarity between military and civilian regimes in privatization of public resources, he remarked: corruption was not ended, and perhaps not even reduced, because power devolved on soldiers and civil servants; not even the old Western Region government produced anything to match the cement scandals in which the Ministry of Defense was involved in 1975 (Rimmer,1975:56).

It is perhaps this prebendal attitude to politics and the state that made Ake to describe the Nigerian State as non-autonomized, by which he means that state positions are deliberately used in the private accumulation of public resources on behalf of their occupants. And this, according to him, derives its leverage from the fact that

The Nigerian State intervenes ubiquitously in the economy-in providing infrastructure, nationalizing enterprises in the 'national interest'; setting up numerous corporations to run utilities even commercial enterprises. This is what he had in an earlier write-up referred to as "statist economy", an outstanding feature of which is that political competition tends to be a fight until death, notably because of the increasing premium being placed on the control of state power. Hence in Nigeria, politics has become the master key to wealth, making the over-politics has become the master key to wealth, making the over politicization of social life inevitable as individuals, businesses, social groups and communities seek to advance their interests by exploiting political opportunities(Ake, 1976:6).

One other feature of the Nigerian political process which takes its root in this behavioural orientation to politics is the informal but effective network of personal relationship called "clientelism". It is mainly fostered by the fact that there is in Nigeria a pervasive attitude to state as a resource in itself, and as such almost everybody struggles by all means to gain access to it.

Several scholars have tried to provide a conceptual clarification of the notion of clientelism and it would be instructive to review some of them here. Lermarchand and Legg defined clientelism in wide terms as a more or less personalized relationship between actors or sets of actors, commanding unequal wealth, status or influence based on conditional loyalties and involving mutually beneficial transactions. According to these authors evidences of personalized reciprocal relationships have been uncovered in a variety of contemporary and historical settings, both western and non-western, and in many different guises. Therefore whether one chooses the term "patronage", "machine politics" or political clientelism (as these authors use then), this type of relationship must indeed be regarded as a generic trait of political systems regardless of their stages of development. But Richard Sandbrook would see patron-client networks as generally more prevalent and pervasive where civil societies have not yet been created and where national integration is very low. Where a society's impersonal, legal guarantees of physical security, status and wealth are relatively weak or non-existent individuals often seek personal substitutes by attaching themselves to "big men" capable of providing protection and even advancement. In the words of James Scott, an outstanding author on this subject, "patron-client is a "personal security mechanism (Lemarchand & Keith,1972 :68).

The Transparency report (2017) stated that some political elites over the years hid under the cover of the Nigeria military to steal billions of dollars that would have been channeled into improving the living standards of the citizens. The report also alleged that corrupt officials over the years took advantage of the excessive secrecy of the defense budget to steal from the nation.

Corrupt military officials have been able to benefit from the conflict through the creation of fake defense contracts, the proceeds of which are often laundered abroad in the UK, US and elsewhere. This has crippled the Nigerian military in fighting an aggressive ideologically inspired enemy such as Boko Haram.

Theoretical Underpinnings and related Literature: Military Expenditure & Nigeria's Experience

Military expenditures data from SIPRI (2016) are derived from the NATO definition, which includes all current and capital expenditures on the armed forces, including peacekeeping forces; defense ministries and other government agencies engaged in defense projects; paramilitary forces, if these are

judged to be trained and equipped for military operations; and military space activities. Such expenditures include military and civil personnel, including retirement pensions of military personnel and social services for personnel; operation and maintenance; procurement; military research and development; and military aid (in the military expenditures of the donor country). Excluded are civil defense and current expenditures for previous military activities, such as for veterans' benefits, demobilization, conversion, and destruction of weapons. This definition cannot be applied for all countries, however, since that would require much more detailed information than is available about what is included in military budgets and off-budget military expenditure items. (For example, military budgets might or might not cover civil defense, reserves and auxiliary forces, police and paramilitary forces, dual-purpose forces such as military and civilian police, military grants in kind, pensions for military personnel, and social security contributions paid by one part of government to another).

Military spending is the amount of financial resources dedicated by a state sets aside to raising, improving and maintaining armed forces. It often reflects how much an entity perceives the likelihood of threats against it, or the amount of aggression it wishes to employ. It also provides an idea of how much finances could be provided for the upcoming year. The size of a budget also reflects the nation's ability to fund military activities, with factors including the size of that economy, other financial demands on that nation and the willingness of that nation's government or people to fund such military activity. Military spending is an important issue for the international world. It is an expenditure by governments that has influence beyond the resources it takes up, especially when it leads to or facilitates conflicts (Collier 2006). At the same time most countries need some level of security to deal with internal and external threats, but these can certainly have opportunity costs as they can prevent money from being used for other purposes that might improve the pace of development (Dunne and Uye 2010). High military expenditure is sometimes a response to active warfare.

Collier (2006) argued that one of the major determinants of military expenditure in developing countries is internal rebellion. He opined that where civil war is ongoing, military expenditure is greatly elevated. Other determinants of military expenditure includes; past levels of military expenditure, geo-strategic consideration, the politics of the budgetary decision-making process, pressure from arms suppliers, beneficiaries and vested interests, financial and economic factors etc (Harris 2004; Collier 2006). Military expenditure defers from most other forms of government expenditures, it has the potential to provide an immediate benefit in the form of greater perceived security which might encourage investment spending in a country, but in itself such spending is a consumption item (Harris 2004). This corroborates the argument of Dumas (2002), who eloquently argued that military activity is an economically non-contributive activity in the modern world because it does not add to material well-being of people.

Nigeria has joined the league of countries that are known to spend a good chunk of their budgetary allocation on security. As a result of these challenges, Nigerian leaders have decided to tackle them by raising her Defence and Security Votes. Nigeria ranks 57 in the global rating on military expenditure. It occupies the seventh position in African while it is regarded as the largest spender in the West African sub-region. The ranking was based on Nigeria's military expenditure in 2009, which also made her the seventh largest spender on the African continent. The country spent \$1.864 billion or N233 billion in 2009, representing 0.90 percent of the Gross Development Production (GDP)(Eme& Anyadike,2013).

This is because the general state of insecurity in Nigeria presently seems to lend credence to the 2005 CIA report that predicted the collapse of Nigeria in about 15 years time . It must be recalled that while the report was released at the dawn of the Niger Delta crisis, the offshoot of that insurgency has thrown a huge cloak of insecurity not just over the entire south-south geopolitical zone, but also the southeast, and southwest. For instance, it is no longer news that kidnapping gangs have made the three zones their fiefdom. No person is spared in this new wave of crime that seems to have supplanted armed robbery and other non-contact crimes. The above does not however suggest that one is advocating for a return to such crimes, but it provides us with an analytical understanding of the migratory trend of crime in Nigeria, where criminals migrate to other genre of crimes that seem to offer better financial reward. In fact, anecdotal evidence suggests that armed robbers, except those that target the banks, and cash-in-transit vehicles, find it more lucrative to kidnap for ransom.

The security challenge this poses to the state of Nigeria is better understood against existing evidence that even government officials and traditional rulers are not spared. We have read of kidnappings targeted against the executive, legislative, and the judicial branch of the government, and also their family members. This, unfortunately, has led to some of these officials relocating their families outside the geopolitical zone or outside the country, thereby leaving the civilian population at the mercy of the prowling gangs. Anecdotal evidence suggests that Abuja, and Lagos; that once regarded insecure state, are now destinations of choice for many, and Ghana, for those that can afford it. What the state governments of the south-south, south-west and southeast have shown by such acts is that they do not have the capacity to protect their people against violence or threats of violence, and that they do not care about the welfare of the people. This attitude is setting a dangerous trend as individuals might be forced to approach the issue of their security from the realist perspective and resort to self help. This would of course immerse the zones into further security dilemma. The banditry, herders conflicts, kidnapping and Boko Haram conflict has added salt to the injury. While one is not saying that the security apparatus of the country is not doing anything in the zones, one is of the opinion that they are not doing enough. One expects that the security apparatus should make use of available intelligence in the zones to crackdown on the criminal gangs that have trivialised the Niger Delta struggle, premised on sincere agitations for equity by the Niger Deltans.

While security in the south-south, southeast, and the southwest has been compromised, the northern zones that have always shown a propensity for violent conflicts did not disappoint security watchers. Starting with the usual religious/ethnic oriented conflicts, to the Jos ethnic/religious/political conflict of 2008, the northern states have shown that security of persons and properties is still far from being realizable. However, the current crisis which started in Bauchi and has engulfed other states in the north has elements of theocratic political ambitions in it. While the fundamentalist group - Boko Haram's - demand for the jettisoning of a western behavioural pattern, and the imposition of strict Sharia law can be described as absurd to say the least, we should equally view it with all the seriousness it deserves.

What the current trend of violence is imprinting on the psyche of Nigerians is that the government security apparatus is incapable of guaranteeing the safety and security of its people. This would, therefore, impact on the general human security of the people as the situation promotes fear, while at the same time limiting the peoples' ability to develop economically. At the same time, the state's capacity to attract investors becomes limited as a result of these challenges. Supporting this thesis the German Chancellor, Mrs Angela Merkel, identified security and corruption as the two critical challenges facing our country during her visit in 2011. In the opinion of most Nigerians, then and even now, she was right. Indeed, it was a measure of her esteem for Nigeria that she came to Abuja shortly after Boko Haram attacked the police headquarters. Although the military authorities have since decimated the capacity of the Boko Haram insurgents, it is obvious security is still a big challenge in the country.

As a result of this challenge, comments over military operations in the North- East and other parts of Nigeria, took centre stage recently in reaction to what the Chief of Army Staff, Lt. General Yusuf Buratai said as reason behind the resurgence of Boko Haram attacks in the region. He shifted the blame to troops and commanders in the frontline; but his position has attracted lots of reactions from within the military hierarchy, security experts and academia, with many of them saying the General only scratched the surface. The fight against the Boko Haram insurgents in the North-East which started in July, 2009 will clock ten years this month; but over the years, many reasons have been given as to why the protracted war has not ended.

Shortly after he took over on May 29, 2015, President Muhammadu Buhari changed the service chiefs and gave them until December 2015 to crush Boko Haram. Those appointed include General Abayomi Gabriel Olonisakin as Chief of Defence Staff, Lt. General Tukur Yusuf Buratai as Chief of Army Staff, Air Marshal Sadique Abubakar as Chief of Air Staff and Vice Admiral Ibok-Ete Ekwe Ibas as Chief of Naval Staff. However, while their major mandate four years ago was bringing the Boko Haram war to an end, the last two years saw almost all the six geopolitical zones of the country having one security challenge or the other.

But those saddled with the responsibility of taming the crisis always give excuses or shift blames; the most recent was last month (June) when General Buratai blamed the troops fighting in the North-East over their inability to end the Boko Haram crisis. Before then, General Buratai had in May this year

accused “defeated politicians” of being behind the security challenges bedeviling other parts of Nigeria. He levelled the accusation in Maiduguri when he received the House Committee on Army of the 8th Assembly led by its Chairman, Remande Shawulu, at the Theatre Command. “The myriad of security challenges we are facing now in the North West, North Central and other parts of the country, I want to believe and rightly so, is the fall-out of the just concluded general elections. He said, “*There are several political interests, politicians in particular not happy with their defeat and therefore trying to take revenge, sponsoring some of these criminal activities*”(Abubakar & Mutu, 2019). And last June, General Buratai said apathy among the younger generation of soldiers caused recent setbacks in fighting operations. He said this in his speech at the Army Headquarters Transformational Leadership Workshop for midlevel officers/soldiers in Abuja. Buratai said,

It is unfortunate, but the truth is that almost every setback the Nigerian Army has had in our operations in recent times can be traced to insufficient willingness to perform assigned tasks, or simply insufficient commitment to a common national/military cause by those at the frontlines. “Many of those on whom the responsibility for physical actions against the adversary squarely falls are yet to fully take ownership of our common national or service cause. But we all know that professional capacity is not a sufficient condition to succeed in a task; willingness to perform the task is equally necessary (Abubakar & Mutu, 2019).

The academia, serving and retired officers, military strategists, domestic and international agencies have documented and offered explanations as to why the military is facing serious setback. Their studies found a combination of factors that include that the Nigerian armed forces do not have adequate weapons to prosecute the war against insurgents and other criminal elements. There is also intelligence of a third force within and outside the armed forces that sabotage the efforts of the armed forces. There is also the challenge of lack of training and professionalism and reform, inadequate, intelligence, funding of the armed forces to enable them purchase modern military equipments to fight the insurgents, corruption, inadequate manpower, low morale and motivation and war fatigue (See. Cocks, 2014, Copeland, 2003, Dixon, & Raymond, 2017).

For instance, an officer recently told *Daily Trust on Sunday* that those accusing the troops on ground should have the courage to speak on issues relating to capacity. He said,

There’s enough intelligence as to where, what, when, who, how and all the activities of the BH/ISWAP but we lack the platforms to clear them. We are only in defence, they come to us. He said the armoured vehicles in use are still the over flogged ones that were imported between 2014/15. Only 40 MRAPs from South Africa, 15 T-72 tanks from Ukraine and some APCs from Turkey did the wonders of 2014/15. The Jordanian King Abdullah had during a meeting with President Buhari, promised 200 assorted MRAPs for Nigeria but it is not clear if the support has been received. Not to my knowledge if the consignment had been received; but imagine if 200 armoured vehicles are with our soldiers. It was a press release by the presidency during a visit by PMB to Jordan, that King Abdallah has donated 200 Armoured Fighting Vehicles to Nigeria. It was a mere press release, not that the AFVs were on ground. Still, there is no record of any delivery to Nigeria since September 2017. Such vehicles serve the defensive and offensive purposes for troops at the same time, saying troops wouldn’t have been killed if Nigeria had procured many of them. But most importantly, there is political blackmail in the execution of the war against Boko Haram (Abubakar & Mutu, 2019). The table below captures our concerns.

Table 1. Nigeria’s Military Strength as 2017

Total Population	Manpower available	Fit-for-services	Reaching Military Age	Total Military Personnel	Active Personnel	Reserve personnel	Aircraft Strength	Combat Tanks	Total Naval Assets
190,000,000	72,400,000	40,710,000	3,456,000	181,000	124,000	57,000	110	148	75
							Fighter Aircraft (9)	Almored Fighting vehicles (1,420)	Aircraft carriers (2)
							Attacked Aircraft (22)	Self propelled Artillery (25)	Frigates (0)
							Transport Aircraft (53)	Towed Artillery (339)	Destroys (0)
							Trainers Aircraft (40)	Rocket projectors (30)	Corvettes (0)
							Total Helicopters strength (39)		Submarines(93)
							Attack Helicopters (9)		Patrol craft (0)
									Mine Warfare Vessels (0)

Source: Global Firepower – 2017 World Military strength Rankings <https://www.globalfirepower.com/> cited in Eme,(2018,p.33)

Lake Chad Basin Commission Alliance & Boko Haram Insurgency: A Thematic Exposition, Being a Proceeding from an International Conference on Lake Chad with the Theme: “Saving the Lake Chad to revitalize the Basin’s Ecosystem for Sustainable Livelihood, Security and Development.”

Irrespective of the challenges facing the armed forces we are going to concentrate on the defence budget. Defence is a critical sector and has enjoyed favourable consideration in funding, especially in recent years. For instance, the sector got N264 billion in 2010 and this rose to N348 billion in 2011 budget. Unlike other sectors of the economy, military expenditure in Nigeria has gone up by over 50 percent compared to other sectors in recent times. It is anybody's guess why budget allocations in key ministries and agencies especially security and defence has continued to get the lion's share in the last few years. But analysts however wager that the rising budget spending for security over the years could have been influenced by an assemblage of forces.

Two principal theoretical views have been documented on the links between military expenditure and terrorism (Feridun & Shahbaz, 2010). On the one hand, terrorism increases military expenditure because more funds are likely to be allocated for defense purposes in view of curbing present and potential terrorists' threats. *The study concludes that government should reduce its expenditure on defense and concentrate more on human capital development, since military spending contributes nothing to output in the short-run.* Nevertheless, the nexus between terrorism and military spending remains an open debate partly because some studies have established that military spending does not necessarily reduce terrorism (Feridun & Shahbaz, 2010, p.195). Accordingly, counterterrorism efforts may be counterproductive because instead of preventing terrorism, they could increase it (see Sandler, 2005). Furthermore, lack of common and comprehensive long-run policies on counterterrorism at the international level has increased the ineffectiveness of country-specific counterterrorism policies (Omand,2005). This narrative is broadly consistent with the evidence that anti-terror policies by the Nigerian government have further fuelled terrorism (see Lum et al., 2006). That is in spite of government counter-terrorism expenditure and efforts, the incidence of terrorism in Nigeria appears to be rising.

Senator Bukola Saraki for instance faulted several aspects of the 2014 Appropriation Bill, saying that the document failed to give priority to critical sectors and a blueprint for fiscal recklessness and leakages in government expenditure. Of particular concern is the misplacement of priorities demonstrated in the allocation of N54bn to Niger Delta Militants under the Presidential Amnesty Programme while the Military and Police got just N46bn in capital allocations.

He also noted the dangers of increased extra-budgetary spending and the impunity with which agencies, including the Nigerian National Petroleum Corporation, NNPC, spent public funds and serial breaches of budget implementation rules by civil servants. Saraki, in a critical appraisal of the budget posted on his website, expressed regret that the budget process had become a mere procedural ritual designed to fulfil a legal condition rather than a scrutiny on efficient resource allocation and use for the welfare of the people. For example, under the defence and security allocations, the lawmaker noted that N54bn was budgeted for stipends and allowances for 30,000 Niger Delta militants under the Presidential Amnesty Programme (N23.6bn) and Reintegration of Transformed Ex-Militants' (N35.4bn), while the total capital budget for the Nigerian Army was N4.8bn and capital budget for the Ministry of Defence Headquarters – Army, Navy and Air Force – was N34.2bn. The budget proposal rewards banditry and encourages militancy at the expense of the fighting men and women of the Nigerian military(Eme& onuigbo,2018).

Specifically, terrorism induces counter-terrorism expenditure, thereby diverting expenditure from production-related activities to defence-related activities, which are generally considered to be less productive (Blomberg, Hess and Orphanides, 2004; Gaibullov and Sandler, 2011). Supporting this thesis, Crisis Group (2018) posited that there has been an upsurge in the herders/farmers clashes in most parts of the country especially in the Middle Belt region. The Boko Haram insurgency that started fully in 2009 is still raging. There are also rampant incidents of kidnapping, highway robberies and other violent crimes. In 2017, the Global Terrorism Index ranked Nigeria as the fourth country with the highest number of deaths resulting from terrorism after Iraq, Afghanistan, and Syria on account of the 1,832 deaths linked to terrorist acts in 2016. The Group equally revealed that the violence between herders and farmers in Nigeria had claimed six times more lives than the Boko Haram insurgency in 2018. Disclosing that 1,300 people had been killed in attacks in the Middle-Belt, with 300,000 people displaced, the report attributed the escalation of violence in 2018 to growing number of ethnic militias with illegal weapons, failure of the government to prosecute perpetrators, introduction of anti-grazing laws, and climate change among others.

Every government should deal with the problem of resource allocation. A defense allocation is determined on the basis of the availability of revenue, political constraints, public opinion, the priorities and beliefs of the political leaders, and security needs. In Nigeria a large amount of the government budget is devoted to defense, and this fact signifies the high priority the Nigerian government places on security. Strengthening military capability has been one of the top policy priorities of the Korean governments for the last decade. This is because it is ratio of defense spending to Gross National Product or Gross Domestic Product (GNP/GDP) which is the most widely used measure of a society's military burden. It is a major index of the resource cost of defense as well as a nation's security requirements.

Therefore, when military expenditure is the outcome indicator, a positive nexus is expected. On the other hand, a boost in military spending is expected to decrease terrorism. Hence, from a theoretical perspective, when terrorism is the dependent variable, its relationship with military spending is anticipated to be negative. This theoretical view fits the context of the present inquiry because we are using military expenditure as a policy variable in the fight against terrorism.

Nigeria's president Muhammadu Buhari would have also spent 30 percent of this 11-year defense budget by the end of the fiscal year in 2018, having only resumed office in 2015. And despite his claims in late 2015 that Boko Haram had been "technically defeated," Buhari has continued to spend millions of dollars on a war that is turning states in North-Eastern Nigeria into failed states. Also, Nigeria's military personnel are becoming spread thin across the country, as it tries to protect citizens and goods from ethnic clashes, secession agitations, and a terrorist insurgency. With these battles on all fronts, resources are also becoming scarce.

Nigeria's National Assembly is considering Buhari's February request to withdraw \$1 billion (N362 billion) from Nigeria's Excess Crude Account to buy weapons for security purposes. If his request is granted, Nigeria's defense budget in 11 years will reach N6.5 trillion. For a country where almost 50 percent of its population lives in extreme poverty, amongst other reasons, N6.5 trillion is a steep price to pay to be safe (Ndujihe, 2018).

Specifically, the cost of terrorism to Nigeria, in terms of lost GDP per annum, is estimated at 0.82 percent. Moreover, there is evidence that terrorism leads to the reallocation of economic activity away from private investment spending to government spending; that is, terrorism crowds out investment at a higher rate than its potential to crowd in government spending. Lastly, terrorism alters the composition of government expenditure---with the defence component of government expenditure rising vis-a-vis other expenditure items. The results are robust to allowing for dynamic interactions between terrorism and macroeconomic aggregates().

From the analysis above, we can *conclude by positing that government should reduce its expenditure on defense and concentrate more on human capital development, since military spending contributes nothing to output in the short-run* (See Danek, 2013). The approve supports the rationale behind why some governments' counterterrorism efforts are directed towards using the military to tackle the root causes (Koh, 2007; Czinkota et al., 2010).

The military is increasingly involved with internal security. The breakdown of the budgets for military internal operations remains unknown and audit reports of previous years do not show how the funds were spent. The proposed allocation for the fiscal year 2018 at N75bn is a 200% increase over 2017 figure. Despite the vast funds for security, Nigeria is yet to make public, a well-defined security policy, and it is increasingly difficult to measure success. Also, there is no evidence suggesting the government took feedback from the public during the budget formation phase which negates the philosophy underlying the principles of democracy. It is therefore essential that the government be more transparent and accountable on its security spending; ensure concrete steps to take citizens' feedback and also start realigning spending with a well-defined security plan.

Table 2: Allocation To Defence Sector 2008--2018

YEAR	BUDGET ₦	ALLOCATION TO DEFENCE	%
2008	2.213 trillion	444.6 billion	20.09
2009	3.049 trillion	233 billion	7.64
2010	5.248 trillion	264 billion	5.03
2011	4.972 trillion	348 billion	7.0
2012	4.877 trillion	921.91 billion	18.90
2013	4.987 trillion	1.055 billion	21.16
2014	4.962 trillion	968.127 billion	19.51
2015	5.068 trillion	388.459 billion	7.67
2016	6.061 trillion	329.128 billion	7.08
2017	7.444 trillion	465.87 billion	6.27
2018	9.12 trillion	586.145 billion	6.36
Total	58.601 trillion	6.098 billion	10.51

Sources: From the authors and collections from the Budget office, CBN &NBS

Security: FG spends N6trn on defence in 11 years On July 29, 2018. By Clifford Ndujihe,
Read more at: <https://www.vanguardngr.com/2018/07/security-fg-spends-n6trn-on-defence-in-11-years/>

Table 3: Budgetetary Allocations Of The Nigerian Armed Forces Between 2014 And 2018

Nigerian Army					
2014	120,460,488,126	10,274,958,599	131,185,396,725	4,894,913,470	136,080,310,195
2015	121,185,963,718	22,901,370,799	144,087,334,517	5,746,383,337	149,833,717,854
2016	119,308,876,076	10,034,293,558	129,343,169,634	19,123,070,366	148,466,240,333
2017	119,185,963,719	15,634,293,458	134,820,257,177	20,623,070,366	155,443,327,543
*2018	195,796,215,155	15,634,293,455	211,430,508,610	21,623,070,368	233,058,578,978
Nigerian Navy					
2014	56,119,000,094	7,511,329,685	63,630,329,779	8,998,894,731	72,629,224,510
2015	60,388,628,141	6,540,714,955	59,943,385,433	25,646,409,841	85,589,795,274
2016	54,463,417,801	3,479,967,632	59,943,385,433	25,646,409,841	85,589,795,274
2017	58,388,682,141	4,740,714,955	63,129,397,096	26,466,409,842	89,575,806,938
*2018	62,940,943,865	4,740,714,955	67,681,658,820	27,466,409,842	95,128,068,662
Nigerian Airforce					
2014	59,058,353,036	7,570,262,569	66,628,615,606	7,257,413,055	73,886,028,661
2015	62,326,160,584	7,060,931,382	69,387,091,966	7,630,105,522	77,017,197,488
2016	58,274,960,146	7,491,187,491	65,766,147,637	24,943,654,464	90,709,802,101
2017	57,126,160,584	8,850,534,571	72,833,697,012	34,650,720,452	99,627,415,608
*2018	63,983,162,441	8,850,534,571	72,833,697,012	34,650,720,452	107,484,417,464

Table 4: Ministry Of Interior Budget For 2018

MDA	Total personnel	Total overhead	Total recurrent	Total capital	Total allocation
Ministry of interior headquarters	3,113,136,422	350,809,319	3,463,945,741	1,064,866,499	5,528,812,240
Nigerian prisons	47,914,301,454	19,835,198,510	67,749,499,964	16,616,514,997	84,366,014,961
Nigerian migration	45,294,109,288	2,016,860,810	47,310,970,098	11,925,899,550	59,236,859,648
Nigerian security and civil defence corps	71,635,819,363	1,160,449,568	72,796,268,931	6,464,238,825	79,260,507,755
Nigerian civil defence immigration and prison service board	132,244,065	73,477,248	205,721,313	773,795,170	979,516,483
Federal fire service	3,509,091,560	413,519,218	3,922,610,778	5,813,455,266	9,736,066,044

TABLE 5: Allocation Internal Security 2014 -2018

Year	Ministry of Interior	Ministry of Interior Hqt budget	Recurrent Expenditure	Personnel cost	Overhead cost	Capital Expenditure	Total Allocation
2014		151.97	145.02	133.43	11.59	6.95	24.11
2015		156.22	153.33	143.29	10.03	2.89	42.17
2016		202.04	158.08	134.55	23.53	43.96	21.00
2017		218.69	176.31	149.21	27.10	42.38	25.00
2018		238.11	195.45	171.59	23.85	42.66	75.00
2014	Office of National Security Adviser	117bn	66.62	53.15	13.46	51.10	
2015		88bn	66.23	51.70	10.52	26.49	
2016		89	57.79	48.34	8.44	38.08	
2017		123	76.28	54.83	21.44	47.2	
2018		121bn	72.02	59.58	12.44	49.70	
2014	The Nigerian police force						
2015		321.62	303.82	297.93	5.89	17.80	
2016		308.92	292.81	283.56	9.25	16.12	
2017		313.52	293.31	281.66	11.66	20.19	
2018		332.21	312.78	303.54	9.25	19.42	

Table 6: Breakdown Of The Office Of The National Security Adviser Budget

MYDAYE AR	MDAMD//MDAA MDA	Total Personnel	Total Overhead	Total Recurrent	Total Capital	Total Allocation
2015	National Security Adviser	3,431,154,170	3,082,185,256	6,513,339,426	28,304,000,000	34,817,339,426
2016	Directorate of State Security Service	26,239,112,245	3,568,409,505	29,807,521,750	11,871,048,363	41,678,570,113
2017	National Intelligence Agency	29,479,051,960	1,864,008,064	31,343,060,024	6,631,565,318	37,974,625,342
2018	Presidential Air Fleets	426,506,762	3,934,390,091	4,360,896,853	2,899,511,950	7,260,408,803

Source: Budget Office, Budget Research

The Federal Government is allocating N1.323tn in 2018, up from 2017 figures of N1.142tn for safeguarding Nigeria's borders against foreign threats, and also, any expenditure that will be incurred in connection with internal security-related activities. In 2016, 2015 and 2014, the security sector allocation was N1.063tn, N969bn and N932bn respectively. An increasing share of Nigeria's security budget is dedicated to the payment of salaries and emoluments of its personnel. Capital expenditure, including investments in weapons system communication systems, logistics infrastructure, physical infrastructure, housing, among others, are decreasing relatively in comparison with the rest of the budget.

All the successes recorded by the past government in terms of procurement of equipment and areas recovered have been condemned. Arms procurement contracts were cancelled and tagged with corruption. Now we are losing territories, equipment and recording daily fatalities but the government is ashamed to go through the process it condemned. Meanwhile, it's the fastest and most effective process," he said. He said most fighting equipment are not bought off the shelf. "You have to place the order, and some of the equipment takes years to be produced and if there is an embargo on your country, you will not be allowed to buy the weapons even if you have the money.

From the above, Nigeria is proof that military spending does not necessarily buy security. The 2014 defence budget was \$2.1 billion and the overall security allotment \$5.8 billion – the largest slice of the government's expenditure pie. And yet the regular excuse is that its soldiers are out-gunned by Boko Haram, despite the helicopter gunships, ground-attack aircraft, and surveillance drones in the official inventory. Closer to the reality on the ground was the report of a recent court martial, in which soldiers complained they were issued with 60 rounds of ammunition and expected to transport themselves to the front in a tipper truck. They were owed five months' back pay(Eme & Onuigbo,2018).

Corruption is said to be the biggest enemy, with money and fuel meant for the troops ripped-off by senior officers. The repeated failure to destroy munitions and equipment before positions are surrendered to Boko Haram is another factor, as is – sadly, given Nigeria's peacekeeping pedigree – military incompetence. When the troops are well led and properly supplied they win their battles. But there have been repeated reports of the military even failing to make use of reliable intelligence provided by its allies. And now the government has splurged on opaque defence contracts, with more helicopter gunships, mine-resistant armoured vehicles and possibly a squadron of new, never-before flown by any other air force, counter-insurgency aircraft.

CONCLUSION

The major findings of the study are that the Nigerian security sector lacks transparency and accountability in matters of budget allocations. Previous audit reports of the sector do not show how past funds were spent. The proposed allocation for fiscal year 2018 is N75bn--a 200% for instance increased over 2017 figure. The breakdown of the proposed budget for military internal operations remains unknown. This opacity has implications for the sector and the nation at large. Amidst claims by Nigerian security agencies that they are being underfunded, it has revealed that a total N4.62trillion was allocated to the federal security sector from 2010 to 2015. How this huge sum was spent however remains unclear as there are no reliable performance reports by the security agencies. The Ministry of Defence's refusal to make its spending public has further made difficult to track the nation's investment on the military and allied agencies (Eme & Anyadike, 2013). Supporting this thesis, BUDGIT (2018) adds that as a well-defined security policy is lacking and it is difficult to critically examine how the budget aligns with the security plans of the country. A guiding policy framework is critical, or decision-making will be done in policy vacuums, resulting in waste and corruption. With no clear policy guideline and key performance indicators to measure success, the budget could be disconnected and become an open space for theft. As a result of the above, the fallout is a faulty feedback mechanism in the Nigeria's budgetary process. It is then imperative to posit that the minimum guiding framework in budgeting includes taking feedback from the public during the budget preparation phase. It is also important to track the feedback process and make it available to the public. There is no evidence suggesting the government took feedback from the public during the budget formation phase. Also, no document is publicly available showing how the public was engaged during while preparing the Budgets. Without a formal participatory framework, the philosophy underlying the principles of democracy will be absent.

It has been revealed that more than half of foreign bribery cases occurred to obtain a public procurement contract with almost two-thirds of foreign bribery cases occurring in sectors closely associated with contracts or licencing through public procurement. It is on this note that TI (2017,p. 10) of the Report shows excessive secrecy and needless confidentiality typically employed to halt the disclosure of Defence budget and procurement process, including the weak and exceptional legislative oversight activities associating with the Defence financial system, as contains in page11 of the Report. The direct costs of Defence procurement corruption include loss of public funds through misallocations or higher expenses and lower quality of goods, services and works. Those paying the bribes seek to recover their money by inflating prices, billing for work not performed, failing to meet contract standards, reducing quality of work or using inferior materials, in case of public procurement of works. This results in exaggerated costs and a decrease in quality (Eme& Onuigbo,2018). Finally, the bulk of the defence sector's spending since 1999 are tilted in favour of recurrent expenditure. Its personnel and overhead cost component are more that its capital expenditure. The minister of information & culture captured this sentiment in 2017.Citing the fight against Boko Haram, Mohammed said,

The aircraft being used for the war, including fighter jets and helicopters, altogether consume 64,021.08 litres of fuel per day. With the aircraft flying a total of about 30 sorties a day, and at N275 per litre, it costs a total of N15,153,428.25 daily to fuel the aircraft. The spares for the aircraft from January to November 2017 cost N20,019,513,739.88, while consumables for the aircraft (engine oil, plugs etc.) amounted to N3,863,600 monthly and N46,363,200.00 annually.

What about the cost of ammunition? Just for 42 days, from 5th November to 17 December, the cost of ammunition was over \$5 million! Mohammed said that the cost of acquiring air force platforms should also be considered. For example, the 12 Super Tuscano aircraft recently approved for sale to Nigeria by the US Government costs a whopping \$490 million, yet this is government to government contract, and the costs of spares, munitions and other consumables are not included!. Let's remember that the costs stated above are for the air force alone and restricted to operations in the North-east alone. We have not even talked of the Army or the Navy, which are also fully involved in tackling internal security challenges in the country(Compendium of Arms Trade Corruption, 2019)

RECOMMENDATIONS

We state, clearly and unambiguously, that ONSA is separate from MOD in all budgetary affairs. The ONSA defends its budgets before the National Assembly and MOD does for its own. All budgetary provisions are clearly spelt out and within the public domain, ONSA has no responsibility for military personnel's salaries and alliances, capital projects or otherwise. All are within the domain of MOD. So, how can the ONSA be accused of managing defence funds. We request that, for any allegation from any source about ONSA, please recourse be made to the NSA for his own side of the story before publishing. There is need for a holistic and balanced report at all times. While some people argue that the military is being poorly funded, some disagree but argue that the money passed by the National Assembly is being diverted or withhold by the Presidency. Some even argue that military purchases some refurbished ammunition as a result of poor funding or mismanaging of the money allocated to it.

A military source claimed that most of the contractors given jobs are recommended by the National Assembly members and the officials of the presidency. If they are saying we are poorly funded, they should ask the National Assembly and the presidency those questions. How much do they allocate to us yearly, and since the national assembly performs oversight functions over our spending, the members also have roles to play here. But if you want to hear the truth, most of our contractors are recommended by the presidency. But whatever we have will be well managed to perform our constitutional responsibilities, said the source.

Majority of the public institutions lack institutional anti-corruption policies thereby making public funds susceptible to looters. Contracts are awarded based on favoritism without following due process. This may not be unconnected to the deliberate delayed establishment of the National Council on Public Procurement (NCP), a regulatory authority with mandate to oversee the Bureau of Public Procurement (BPP) as contained in the Public Procurement Act. Delayed establishment of the Council

has a grave implication on the Nigerian Public Procurement system. The constitution of National Council on Public Procurement Commission is a way of promoting accountability and transparency in the contract procedure.

The Proceeds of Crime Act Bill (POCA), for example, if passed is focused on recovering illegally acquired properties through forfeiture, confiscation, and provides the powers to seize, freeze, and restrain criminals from having access to such properties through the establishment of an Agency that would be responsible for the management of loots recovered from unscrupulous individuals and companies. Non-passage of the Bill has made it difficult to hold anyone accountable for what happens to the loots and how it has been channeled. The passage of Bill will help address this challenge. Without a doubt, sound financial management of a country's security sector is key to having efficient and effective security forces that are capable of responding to the population's legitimate security needs. Deficiencies in the way the military budget and arms purchases are decided and controlled are likely to lead to higher levels of inefficient military expenditure and inappropriate weapons purchases. Such excessive military spending and arms imports flowing from weak budgetary and procurement processes fail to provide economic or security benefits, merely consuming scarce resources needed to address basic needs of the population. Lack of transparency in particular creates high vulnerability for corruption, especially in arms procurement processes.

In many countries, the military tends to be one of the most corrupt sectors of government because of the level of 'secrecy' often observed by the players in this sector. For instance, Arms procurement, be it domestic and international, is especially subject to corruption, in both developed and developing countries. Avoiding excessive, wasteful and corrupt military expenditures and procurement thus requires high levels of transparency and accountability in military budgeting and procurement processes. Such processes should adhere to government-wide financial management and oversight practices, within a rigorously-observed defence policy and planning framework. This includes adherence to Public Expenditure Management (PEM) principles of comprehensiveness, discipline, legitimacy, flexibility, predictability, contestability, honesty, information, transparency and accountability.

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