

Enthroning the Tenets of Accountability and Transparency in Defense Spending- the Security Votes Brouhala and the Recklessness of State Governors in Nigeria

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Abstract

The idea that, it is the sole responsibility of any government whether in the developed or underdeveloped nations to protect the lives of its citizens remains indubitable and accepted line of thinking. This ethical reasoning resonates the cardinal function of the defence and security apparatus of any state. The protection of lives and property of citizens of any state guarantees the level of investment, industrialization and development in such state. However the irony remains, that despite the huge amount of monies voted for security votes in Nigeria, the problem of insecurity in respective states seems insurmountable. Cases of kidnapping, arm robbery, rape, cult-related killings, etc. still loom high in different states in Nigeria. The problem become worrisome as there is high secrecy, non-auditing and poor scrutiny by both national and state assembly in probing those Federal bodies authorized to spend security money and states governors who operate with impunity as regard the use of security votes. The level of the state governors been prone to account for their use of such monies that runs in millions (between 300-500 million) would have curtail their excesses. But the reverse is the case, as they continue to recklessly misappropriate such money. It is on this note the tenets of accountability and transparency comes to play. This work utilizes the content analysis methodology as data was gotten solely through secondary sources – textbooks, journal publication, newspapers, internets documents, etc. the study adopt good governance theory to buttress the work. The study found out that, there is a lacuna arising from the level of impurity on the pair of the state governors in misappropriating the security votes, without any means to check mate and make them accountable. The study therefore recommends among other things; the enthronement of accountability and transparency, security sector reform, etc.

Keywords: Security, security votes, accountability, transparency, defence.

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Introduction

All actions of the state must be judged by their results, by their fruitfulness in pleasure and this pleasure must find actual expression in the lives and in the experience of definite individual. Let the state act to remove disabilities, in so doing the rulers would be forwarding the welfare of the subjects. But if the authority fails in this purpose, they could claim no rights of sanctity (Appadorai 1975).

The expression of Appadorai above buttresses, clearly the functions of all government whether in developed or developing nations. Thus, when one considers that, the provision of electricity, clean

water, employment roads, health centres education and protect the state against external aggression, internal subversion and overall enabling environment where human beings can live comfortably and other legitimate activities thrive well. Hence the purpose of government has been appreciated. These fundamental obligations above have been documented (the 1999 constitution of the Federal Republic of Nigeria; Abia 2006: 165; Bassey; 2011 Ozazi 2011; and Gibson 2011). The above functions of government in terms of its security gesture and welfare needs demands the mobilization of enormous financial allocations through budgetary means. This further reminisce the idea of Appadorai “that it is only when the government fulfills such functions and its evident in the life of majority of its individual citizen that the greatest happiness is achieved and the government’s legitimacy is upheld”. But if the government does otherwise, they claim no right of sanctity. Also the only way those evaluation of performance could be achieved is by way of government’s or public officials accountability to their actions and resources given to them. This could be achieved only through openness to scrutiny and public officials being held responsible for their actions. This is where the spirit of accountability and transparency comes into play. But when there is secrecy in such dealings as regards defence cum security spending and appropriation, as in the case of security votes, there is bound to be misuse and misappropriation devoid of public scrutiny.

The issue of security votes, appropriation and use has received much of attention at both the academic and public circle. This is so as many states governors have failed to judiciously utilize such funds in providing the needed public goods for the citizens or their respective states. The problem becomes a burning one, as the amount of secrecy surrounding the whole gaunt of defence and security spending, the absent of any legal or constitutional means that gives the law makers the impetus and legal backings of scrutiny towards the disbursement and monitoring of such monies which runs in millions (300-500) per months and yet the debilitating effects of all manner of insecurity still large all states in Nigeria. Protracted security challenges arising from the inability of state government to provide effective mechanism for the protection of life and property of her citizens leads to many forms of disturbances. While cases of political assassinations, armed robbery, ethnic and religious conflicts. Also to be considered are cases of serial bombing, hostage taking, armed robbery. Cold-blooded killings and banditry. In all of these challenges of insecurity the level of which corruption has crippled the management of the nations security budgets (defence spending, internal security and security votes etc.)the views of corroborates the above, thus, National security has been transmogrified into the exclusive property of big-time business, as bureaucrats and military officials diverts security votes and expenditure on defence to personal coffers, (Fivats, Shak 2005; and Adebakin and Raml 2012). It is upon this backdrop and the unpalatable situation and anomalies explicated above that this study attempts to interrogate the security votes gimmicks. The study envisages a lacuna which has paved the way for the long years of misappropriating security votes. Hence the revisiting and a call to reawaken the duo tenets of good governance – transparency and accountability, and proffering some suggested measures that would help in curtailing the abuse and financial recklessness on the part of state governors concerning the use of security votes.

Statement of the Problem

The Nigerian state, is splitted into thirty six (36) states as a federation. The issue of insecurity has not only shaken the fabrics of the federal line. One should not forget the facts that the federal capital territory – Abuja is not the whole gamut of the Nigerian state. The Nigerian state comprises of other thirty six (36) states. Hence insecurity in these states, which is are part of the structure of the whole system making the country function well can destabilize the nation’s peace. Hence any threats in one or more of the states equally means that the fabrics of the Nigerian state is in a threatening and shaky rock. To ensure the existence of the Nigerian sate and the rest of the 36 states structure in a

manner that peace, security and stability is achieved there must be mechanisms and structures put in place to achieve this. One of such mechanisms, amongst others, is adequate financial mobilization in the form of security votes.

According to Egbo et al (2010) security votes means monies set aside for national security and operationalizing such expenses, will be to define the concept of national security. This monies has been subject to abuse by not just national and state government, but including local government. In the same vein Okechukwu and Nkechi (2013) lamented that despite the visible increase (50 percent compared to other sectors) in Nigeria defence security sector over the period of five years as at the time of his study (2008-2015). Such huge allocations Nigerians have not received value for their money. For instance the sector got 264 billion in 2010 and this rise to N348 billion in 2011 budget. In 2007 late president Umaru Yar'adua present a budget capturing N4.6 billion to the national Assembly for the security of Niger Delta. The Publication of Transparency International titled "Camouflaged cash! How 'security votes' fuel corruption in Nigeria informed thus:

Among average Nigerians, the words security votes are synonymous with official corruption and abuse of power, yet the beneficiaries of security votes - Politicians and security officials argue that it is needed to subsidize the operations of Nigeria's over stretched and underfunded federal security agencies. One could argue that the state level security votes are a pragmatic work – around made necessary by federal security agencies operational and management failures. Many state governors do in fact use a significant portion of their security vote to provide top-up funding to federal security agencies. Whether police, army, SSS, Nigeria security or civil Defence Corps (NSCDC) – operating in their state. Although it makes sense that a few selected military and intelligence expenditures should remain classified even in a democracy, the widespread use of security votes by federal, state are even local officials clearly undermines transparency and accountability, and the practice is highly unconventional when set against international peace.

The above extrapolation, brings to the fore certain good governance deficit inherent in the operational calculations of defence and security as regards security votes. Thus inherent in the above scholarly appositeness, the issue of lack of transparency and accountability, political impunity, abuses and executive recklessness at both federal, state and local government executives remains a big problem that undermines the functioning of defence sector and the optimal use of security votes. Thus mechanisms like a sound legal frame work and parliamentary oversight to checkmate the excesses of executives at the state level is lacking, made worst by the secrecy surrounding defence and security issues. Hence the essence of good governance is totally defeated.

It is upon this backdrop, that the study seeks to venture into salient issues that bothers the proper expenditure of security votes in the states of Nigeria. The paper takes into consideration the need to infuse and adopt the tenets of transparency in the defence cum security spending tagged "security votes". The study also examined the level of secrecy inherent in defence cum security issues ranging from policy to expending, and also give some suggest prognosis for action.

Objectives of the Study

The general objective of the study is to bring to the fore the utility of enthrone the tenets of accountability and transparency in defence spending tagged "security votes". The study further look into some salient issues below

- Unravel the impact of secrecy that shroud defence cum security issues which paved the way for all manner of irregularities and corruption.
- The extent which transparency and accountability breeds good governance and by so doing, infuse a positive change in the defence spending tagged security votes.
- Also give some prognosis of actions.

Definitions of Terms

Security

According to Boulanin (2012), security is the state of being safe or feeling secure. It implies an absence of threat or a lack of vulnerability. Very broad and open-ended, the concept can be attributed to a large range of actors or referents. In the words of Francis (2006) security is the protection and preservation from fear and danger that endangers the survival of societies and peoples. In the words of Akinyeye (2001) security is a multifaceted concept that covers every aspect of human engagements. This is why people talk about the various types of security capturing social, economic, psychological, job securities, etc. However in the international relations parlance the concept connotes the activities of the state with the various crises that confront the states.

Security votes

Egbo, Nwakoby, Onwunmere and Uche (2010), sees security votes in a descriptive manner, as they opined that it is the process of setting aside money for national security and operationalizing such expenses, will be to define the term national security. In the same vein Kumolu as cited by Dada, opine that the term refers to funds unconstitutionally appropriated by government at all levels in Nigeria for the purpose of enhancing national security, (Kumolu 2013 in Dada (2015). Dada gave his own views on the concept thus: the budgetary or extra budgetary allocation ostensibly for security, accrued to the President, Governors and Local Government chairmen which they expend without any legal obligation to account for such monies are spent. He further affirmed that it is a chunk of money spent by heads of government, with or without legislative oversight functions in terms of appropriation, purportedly for security with utmost secrecy on how such national wealth is spent. Thus what constitutes security votes may not have been appropriated by the relevant legislature, and even where such amount is appropriated, how it is spent, why it is spent and when it is spent remain a mirage as it is the executive reserved right of executives and head of government who is not in any way to be scrutinized.

Defence

According to Abiodun, Asaolu and Ndubuisi (2020), the word defence should be perused as encompassing many things of National survival ranging from the existence of a democratic and patriotic government making available of a military, police for protecting the people not just from territorial threat and external aggression but ensuring the surviving of its citizens against non-military threat like: diseases, unemployment, homelessness, etc. (Achumba, Ighomercho, Akpor-Robaro, 2013 in Abiodun et al 2020). Taking a policy discourse in presenting the gamut of defence, Bassey opined that reduced to fundamentals, the crux of defence is the relation of force to national purpose. The latter involves basic values, the enhancement of which is often considered high-priority goals of state foreign policy. It follows, therefore, that as an instrument of foreign policy, defence policy is concerned with the provision, deployment and use of military power to facilitate the protection and promotion of perceived national interest of the state in the international arena. Such National interest may concern 'core' values, which are near constant and few in number involving the society and its population, political sovereignty, and territorial independence. A second value dimension is

context-specific 'high priority' values: these derives from ideological and / or material interest a defined by decision-makers at the time of a particular crises (e.g. Nigeria's role in the struggle for liberation of Angola, Zimbabwe and Nambia as an expression of its Pan-African ideals). According to Ozazi (2011) defence refers to the military service to the state. Defence is thus one elements in the national strategic efforts, being conterminous with military. In reference to the political, economic, diplomatic, military, and information array.

Transparency and Accountability

According to Robertson the word accountability connotes the process by which those who exercise power whether as government elected representatives or as appointed officials, must be able to prove that they have exert such powers and discharge duties properly (Robertson 1993 in Egbefo 2014). In the same vein Enuoha informed that accountability is not confined to democracy or local governments as some writers appear to assume. Here the officials of government should be responsible to the electorates and those they work for depending on the country's political culture, (Onuoha 1986 in Egbefo 2014). According to Nwogbo (2011) the term public accountability means the accountability which demands public scrutiny on the part of public officials whether president, governor, legislator, permanent secretary, or local government chairman, is responsible for his or her actions, emanating from the exercise of power. Public accountability means that a public official must take responsibility for the success or failure of his/her actions. In the same wavelength, Boven opined that the terms brings to the fore the need to hold public officials responsible for their actions if recklessness, arbitrariness in the use of public office is to be avoided, (Boven 2005 in Nwogbo 2011). Nwogbo further affirmed that the term public accountability is concerned with strengthening the fact that public policy implementation and the procurement process by ensuring that public officials give account of how resources, whether, financial, administrative, legal or political, committed to their trust, are expended for the intended purpose, (Nwogbo 2011).

The word transparency, according to Ball, should be understood taking an historical intellectualism beginning from the idea of Peter Eigen, a manager of world Bank who saw the infection of corruption affecting the bank arising from its loan giving which adversely caused high costs for the citizens of developing countries because of siphoning of money and mass protest. Further citing Mitchell, Ball informed that, transparency constitutes the demand for information, the ability of citizens to obtain 'information, and the supply and actual leak of information by government and NGOs (Mitchell 1998 in Ball 2009). In this same vein, Johnston is of the view that transparency means the submission of public authorities to the tenets of openness to the demand on the part of the mass to have access on information or government activities. Thus government dealings should be carried out in a manners procedural information be readily and timely available to and dissemble by the electorates and other groups in the society.

McGee and Gaventa (2010) are of the view that transparency is generally understood to be a critical value for good governance, an essential ingredients for accountability between citizens and the state. It connotes an openness of the government through clear processes and procedures and easy access to public information for citizens.

Defence and Security Appropriations: Travesty of Secrecy and Abuse within the Nigerian Context

The defence and security spending, has been a burning issue and continuously receiving its share of public outcry. This is based on the level of secrecy, non-accountability/scrutiny and lack of transparency in the whole scheme. This has created a leeway for National Leaders, military establishment and state governors to misuse, and misappropriate such monies and leading to unending corruption where state governors acts with impunity. The words of Pyman, Foot and Fluri obviously explicates the problematique thus:

Lack of integrity and lack of transparency are found in all national defence systems. Within defence, this can lead to great waste of resources, and in countries where this dysfunction reaches high levels to military forces not operating in the national interest. This can lead to incapacity for defence industries to effectively manage themselves for the public good. This can be curbed by improving transparency and effectiveness of national defence establishments, (Pyman et al 2008).

The document of U.K. Transparency international Corroborates the above view, thus: the secrecy inherent in defence budgets inevitably breeds political corruption. All over the world defence budgets continue to be plagued by unjustified secrecy negatively affecting both national and international security. Meanwhile Budgets are critical documents that permits legislatures, civil society organizations and the public to hold their leaders to account for their spending decisions. The study further informed that:

A transparent and detailed budget that is available to the public is key to holding governments accountable to their citizens, unfortunately, in many countries the defence budgeting process remains opaque and far removed from civilian oversight. Good and bad practices throughout the defence budgeting process, from the planning and execution of defence-related expenditure to the oversight and disclosure of final budgets. Around the world, governments must balance the need to maintain the security of confidential information with budget transparency and accountability to their people. In many countries, the lack of clearly defined defence budgeting process and deficiencies in human capacity are key hurdles to the adoption and implementation of best practices, (TI 2011).

According to Ball et al (2002), the lack of accountability in defence and security appropriation could have adverse effects like: breeding the closure of democratic space, leading to reduction of social and economic wellbeing. Here we see the high level of monopoly which during the time of ancient kings till the current era of sovereign, leaders has over defence and military decision in terms of when to go to war, when to make peace and financial mobilization. This kind of atmosphere inevitably breeds secrecy and exclusion; without accountability, the security provided by the state and its agencies, is devoid of human security. Here one comes into contact with the challenge of providing security other than protecting the state. Thus individual, a conducive environment for human to and live carry out their legitimate activities without fear is not feasible. Here the security forces becomes agents of repression themselves, protecting elites from the population at large while failing to protect the states from external threat; finally is the lack of accountability leads to a pattern of resource allocation that is inefficient in producing sustainable human development because its only safeguard parochial cum elite interest while relegating the wider interest of the society.

With respect to Nigeria, the government Defence Integrity Index informed that despite the efforts of Nigerian government to infuse the tenets of transparency in the defence sector, it has some similar

issue with the other states in her region in terms of tackling corruption in the defence sector. Anomalies such as excessive secrecy, insufficient oversight and limited engagement with civil society. Also there is no accurate and detailed publishing of updated defence policy in Nigeria for the public consumption. Apart from the 2014 and 2016 Defence policies (the National security strategy and National counter terrorism strategy). The unavailability of an updated defence policy rids the whole of accountability and makes scrutiny over defence matters, including budget and acquisition planning harder. Even the efforts of the National Assembly, through various committees to further their oversight function on the defence sector is not yielding adequate result due to inefficiency as a result of lack of coordination, expertise and adequate access to information.

The agency further informed, of some impending risks which are associated with the lack of transparency and accountability in the Nigerian defence sector. Financially (even though the annual defence budget is publicly available, the percentage of secret spending related to national security and intelligence services is difficult to establish; and off-budget expenditures are permitted by law, which continuously breeds non-orthodox practices, such as the 'security vote' to take place. Nigeria's legislature also provide inadequate oversight during the budget cycle. Access to information is regulated by the freedom of information law, but the Act is defacto limited by the official secret Act, where there is no formal clarity on how the latter is compatible with the former and which takes priority. Personnel risk: soldiers enrolments are often irregular and insufficient to cater for their needs. This adversely impact on the morale and level of efficiency of the forces. This is further complicated and compounded by the poor review of salaries. Also the area of appointment of senior personnel as there is little scrutiny; at the operational level, the risk surfaces, when there is no evidence of systematic corruption risk monitoring during operations. The integration of hired private military are often unregulated, and not subject to scrutiny and prone to off-budget costs, paving the way for the private military contractors to gain foothold in defence and security matters; the procurement area suffers tremendous risk as the public procurement Act exempts sensitive acquisitions relating to defence and security form its purview unless otherwise stated by the president,, often making huge part of defence expenditure unscrutinised. Information on the defence procurement expenditure is kept secret to the public reach and the National Assembly and external bodies play marginal role in overseeing the process.

Pyman et al, (2008), ex-rayed the many Problematique vicissitude inherent in the Nigerian military/defence and security sector, relating it to "the major weakness of the military budget process" thus: the lack of defence policy and non-inclusion of such policy in Nigerian budgetary process. Despite the audible proclamation by military authorities of the existence of a coherent defence policy, none has been published, let alone reviewed. The ministry of Defence has never provided white paper that details the government's programme for defence. Such absence of a coherent policy, makes each service of armed forces, operate on a 'freelance' and autonomy to formulate its own perception of the country's policy and core values. This further breeds poor coordination in operations bereft of consultation or harmonization of needs. This was evident in the 1980s, where the Nigerian Navy embarked on an intense equipping programme through it acquisition of several modern warships that were not appropriate for Nigeria's immediate needs. This sent a threatening signal to neighbouring states, mostly the francophone countries, prompting them to forge an alliance outside the existing economic community of West African States (ECOWAS); weak control by the ministry of defence. This relates to the absent of civilian control of the military like the oversight functions of the House of Assembly, ministry of Defence etc. the idea of control of the defence by ministry of Defence exists only on paper but not a reality. The service commanders

control the recurrent expenditure of their respective services, leaving the ministry in control of the allocation for capital projects and recurrent expenditure for other units of MOD. This unsavoury situation is rooted in the long years of military rule in society as this era brought to bear the irrelevance of civilians in the scheme of things. The military were quick to dismissed as uninformed any input from the ministry on strategic matters. However, we should envision the democratic wave, which Nigeria was caught by such wind of change in 1999. Though the change is perceived and real, the military still has preponderance on defence matters. For instance between 1999 and 2003, the minister of defence was a former military officer and chieftain in the ruling People's Democratic Party (PDP) who was closed to the president; insufficient disbursement of funds. This is a problem of delay of release of funds by the three service chiefs after authorization. Also the capital funds controlled by the ministry of Defence are not released by the ministry as at when due till the last quarter of the financial year: all funds are then disbursed so that unspent monies are not returned to the Treasury but are shared by the influential members of the ministry. This is made possible as the system is devoid of effective and uncompromising evaluation, auditing and monitoring. These anomalies breeds corruption therefore crippling execution of projects; lack of transparency. Here the issue of meaningful aggregation of the Nigerian Military budget means that there is only a limited degree of transparency in the funding of the armed forces. The issue of procurement, payment of salaries, pensions, travel allowance, ghost workers etc where there is no adequate data to ascertain the exact cost is a major problem which bedeviled the defence establishment; weak parliamentary control. Though there is the legal powers on the parliament on budgetary matters and spending, the National Assembly has not been able to perform its constitutionally assigned (oversight) functions since 1999 (as occurred during the period of democratic rule in 1979-83. This is attributed to inexperience on the part of the National Assembly and their specific lack of understanding of basic defence issues. Also to be noted is the problem of extra-budgetary spending as evident in the inadequate parliamentary control and lack of transparency have paved the way for unscrutinize extra-budgetary spending and revenue that are a common feature of the Nigerian budgetary process. The existence of bloated accounts (Petroleum saving Trust Fund) (PTF though moribund for now). The Nigeria Trust Fund, the stabilization Account, dedicated accounts the oil windfall and special Debt Account and external loan savings) which the government uses to augment its spending where only the first three were established by law or decree, the rest were a fallout of exigency earmarked for administrative convenience by successive regimes with no clear rules of engagements. These off budgets account were not susceptible to auditing by the Auditor general of the Federation. These numerous off-budget accounts according to the government have been responsible for funding of policy matters outside the capture of formal defence budget. For instance funding of peace keeping, internal insurrections which that of ECOWAS military observer groups in Sierra Leone and Liberia respectively in the 1990s cost about \$12 billion. Also several military construction projects were funded from these accounts. The problem became worrisome as other accounts were subject to scrutiny and investigation like the PTF while that of the defence sector was not; that of extra-budgetary revenue is another area of weakness. This area of weakness brings to bear the major source of government income from defence establishment in areas of interest and loans. These comes from rent on service infrastructure, interest on cash deposits, proceeds from the sale of scrap etc. The irony is that such gains and revenue is not been remitted. But the emergence of Democracy in 1999 brought to bear a new pattern of engagements and eventual scrutiny. This came as the infusion of the due process and its Corollary; Due Process and Budget Call Circular (BCC) where information on income be presented by ministries and agencies; The limited involvement of civil society: the militarization of the political market space in the country also affected the budgetary process by limited involvement of civil society groups in such critical sphere of our national life. However this

era still saw the media and some segment of the academia engaging the military in an open debate, though subsequent military regimes changed this liberal culture; Revenue from foreign aid: Here the Federal government of Nigeria engagement in the conducts of myriads of bilateral cum multilateral negotiations with foreign Nations, with bountiful returns in the form of foreign aid which are channel into some projects relating to military appropriations. Also the external engagements of the Nigerian military in areas of peace keeping in many African countries, assistance in the form of training and the Nigerian Defence Academy and other military training institutions and supplies used military hardware (Omotoogun and Oduntan (Undated).

The above scholarly appositeness on the issue surrounding the defence and security spheres of Nigerian government endeavours of the Nigerian polity remains an area of both academic, civil and military discourse. This remains 'indubitable at the sector is so strategic and remains, the epicenter of National survival. The sustainability of any Nation and its population, among other things sector of the polity, depends on the proper functioning of the defence and security sector. Thus such functionality remain the noblese oblique of the managers of the Nigerian state, mostly the House of Assembly – senators and representatives. Top cum high ranking military officials, the ministry of defence, etc this also entails the infusion of modern, efficient and productive management skills into defence scheme, as the recruitment, training, motivation in terms of salary, incentives, their welfare interms of housing, medicals, pension, their constitutional role of protecting the lives and properties, curbing internal insurrections and civil disturbances, etc. depends on the available and judicious spending of funds allocated to them. This can be assured by uncompromising scrutiny and accountability. The scrutiny is also possible when there is transparency and the monies, in the form of budget and security is susceptible to the National Assembly oversight and public scrutiny. However when the above tenets of check-mating of the defence and security budgets which is a tool for advancing security votes is absent, there is bound to be a crack and leeway for corruption in the form of embezzlement misappropriation, diversion, etc. This is one of disturbing trend inherent in the security votes.

When such a scenario as highlighted above, surfaces in any system, the essence of good governance is not only relegated to the mud, but totally defeated. Hence the surfacing of deep governance pathology as one of cardinal sector of government (defence and security) is in shambles as a result of top secrecy, lack of accountability and transparency. This has been one of serious issue bedeviling the security votes of the Nation – Nigeria as there is the cry from the bewildered masses on the need for infusing the spirit of accountability and transparency in such area of our National life. The report by *International crisis group* would suffice for a better grasp of the anomalies inherent in the Nigerian case.

Official budget allocations for the army, navy, air force and defence ministry do not reflect the entire national security expenditure which includes allocations to the office of the National security adviser (ONSA). The police and the interior ministry (customs service, immigration service, security and civil defence corps), as well as the security votes drawn by state governors and local government chairmen ostensibly for proactive response to security risks but widely abused. The procurement process is notorious. Defence acquisition are shrouded in secrecy. The most comprehensive and damning allegations of corruption in procurement emerged in November 2015 from a presidential committee constituted early in Buhari's term to audit weapons and equipment procurement since 2007. Its interim report which has not been made public, reportedly details several irregularities in procurement

and overall management of military related funds, attributed mostly to the former national security Adviser (NSA), Colonel (Rt) Sambo Dasuki. Out of the 513 reviewed contacts awarded mostly to NSA the committee found no evidence of delivery of 53, totaling \$2.1 billion, including the putative purchase of four Alpha jets and twelve helicopters, as well as bombs and ammunition.

The same agency (*International Crisis Group*), also informed that a January 2016 published investigation of the same panel, revealed that, Dasuki and two immediate ex-Air Force chiefs were called to defend allegations on procurement of items not needed as at the time. Thus between September 2009 and May 2015 air force spent about 15 billion Naira (About \$75 million) maintaining its Alpha Jets C-130H aircraft and MI – 24^v/35^p helicopters. Which out of the 15 billion, 4.4 billion Naira (about \$ 22 million was paid for contracts not executed) while such contracts never saw the light of the day. This is why transparency international decried of the Loopholes associated with absent of effective mechanism to checkmates the scheme of things in the defence sector thus:

Despite Nigeria's return to democratic rule, the oversight exercised by civilian officials and other watchdogs over the military and security agencies remains very weak. Weak accountability, has enabled power holders along entire defence spending chain to misappropriate state funds, from the presidency down to unit commanders at ground level. Although the senate and House of representatives have several security committees (National security and intelligence, Defence, Army, Navy, Airforce and Policy affairs) members of this panels rarely undertake in-depth oversight activities. With defence sector spending shrouded with secrecy, entities such as civil society groups, media organizations, the Bureau of Public Procurement (BPP), the Auditor General of the Federation, and National Assembly committees are similarly unable to marshal sufficient information to play watchdog role even if they have the formal authority to do so.

The above debilitating conditions plaguing defence operations, has many adverse effects on the functioning of the system. The international crisis group informed that “The anomalies and irregularities in the defence sector is one of the factors responsible for the difficulties experienced by the Nigerian military in their anti-terrorism campaign against Boko Haram. This is so as monies budgeted for this kind of “National issue” does not get to the right usage as equipment and materials for operation are inadequate. This has lost the lives of many Nigerian military like the 83 soldiers killed by Boko Haram in October 2016. The Defence sector corruption is a great threat to Nigeria internal security and political stability. Nigerian elites have been at the forefronts of the perpetrators and beneficiaries of the defence corruption. This is done through fraudulent arms procurement deals, inflating of procurement contracts and creating phantom defence contracts as such contracts are avenues for money laundering made easy by weak or corrupted Nigerian banks, illicit financial flows etc. The same pattern of misguided and irresponsible acts bedevils the security votes of states thus:

There is no oversight of 'security votes' spending. Widely perceived as of the most forms of corruption in Nigeria today, security votes should be abolished or strictly regulated. The president, state level governors or the Attorney General could work with civil society and the National/State Assembly to publish guidelines that allow for proper scrutiny of how much funds are budgeted, spent, and monitored. Declassifying how the security vote's funds have been spent, after a two year information embargo could also enable citizen oversight, (International Crisis Group).

This now brings us, to the problematique associated with the spending of security votes by the governors of the thirty six (36) states that makes up the country. The lives, property and investment of individuals in all states in Nigeria should be protected by the Governor who is the chief executive and security officer of the states. This is done and achieved by working in tandem with the relevant military, security and paramilitary agencies in the respective states, where there is money, “security votes” kept aside for such functions that takes care of mobilization of such activity. The extent at which such huge monies is been judiciously used for the actualization of it purpose has receive serious debate. Large segment of the society are clamoring for the abrogation of such money due to the insincerity of the governors in using such money, while insecurity still looms high in many state, no adequate mechanism to check-make such misuse of fund, etc.

Theoretical Framework

The study, explores the utility good governance theory to buttress. Theory helps in exercising authority, solving problems, resolving conflict and implementing programme and policies, Edgador 1992 in Bassey (2015). In the words of good governance theory connects there a typical system that sets some salient principal according to which a good government, what error the form must be run. Such principles includes: accountability, control, responsiveness, transparency, public participation in the economy, efficiency etc. this is in line with the world bank approach of good governance which encompasses efficient public service, independent Judiciary and legal frame work to enforce contracts and responsible administration of public funds. Other includes: an independent public sector auditor responsible to a representative legislature, respect for the law and human rights at all levels of government and pluralistic institutional structure, (Minoque Politano and Hulme 1998; Ekundayo 2007; and world Bank 2012). According to United Nations Development Program (UNDP) (2012) good governance is the exercise of economic political and administrative authority to manage country’s affairs at all level. (UNDP 2012 in Nwagbo 2011). Nwogbo further affirmed that good governance has some salient features, such as participatory, transparent and accountability, effective and equitable and promotes the rule of law. It promotes the idea that political, economic and social priorities are based on broad concertizes in the society and that the voice of the poorest and must vulnerable are heard in decision making over the allocation of developmental resources. Fundamental features of the allocation of effectiveness of governance are public accountability. Public accountability is therefore necessarily element for constructive public policy implementation and procurement process by ensuring that public official fire account on hour resources (financial, administrative, legal, political,) committed to their trust are expended for the intended purpose.

The inputs and utility of this theory, in this study, clearly is to shows the connectivity or correlation between good governance and transparency cum accountability in the utilization of security votes. As pointed out by the above scholars one clearly sees that the infusion and environment of the tenets of accountability and transparency in security votes, where there is room for scrutiny subjecting state president state governors and even local government to uncompromising scrutiny through legal and constitutional means on their use of monies for security votes. There will either less or no room for executive financial recklessness. That is why Nwogbo pointed out that, consequently good governance must in practice, thrive under the rule of law, free form abuse, nepotism and corruption; without which the efforts geared towards economic transformation cannot be accomplished. That is the same line of reasoning that prompted Kofi Annam to affirm that “good governance is the single most important factor in eradicating poverty and promoting development (Annan, 2010 in Nwogb, 2011).

From the above, one could suffice that the lack of transparency and accountable on the ways and manners which defence and security dealings are being managed inevitably open the floodgates for all manner of irregularities in the form of misappropriation of funds, impurity on the part of executives while the spate of insecurity increases

Transparency and Accountability: A Tool for Improving Public Sector Management and the Security Votes in Nigeria

The two concepts, of accountability and transparency, among other indices of good governance (rule of law, human rights, separation of powers, etc.), that duo concepts has a critical role in maintaining and restraining the government on its performance. Thus any government, mostly in a democratic settings, must operate and function in a manner that gives the citizens the platform to evaluate its performance; would be appreciated and applauded when it acts to the interest of the masses. But when the reverse is the case, mostly in some states that president, governors and other public officials acts to secure inordinate and selfish ambitions to the utter disregard for the citizen's welfare. There is abound to be some sort of legitimacy crisis and outcry. This mostly has to do with resources and common wealth, where accountability and transparency is needed.

Accountability and transparency are as relevant for the one as for the other. Public accountability is seen as an external control device by which public office holders and institutions are made to give a documentary explanation for their actions and decisions. They are accountable for substantive issues such as those on policy, decision making, resources allocation, custody, use and deployment. They are also accountable for procedural issues such as those resulting in abuse of office, abuse of power, unfairness bias and other grievance.

While transparency connotes that the decisions made and their implementation are in accordance with the laid down rules and regulations. Transparency is an essential element that the primary approaches that government have employed to promote openness and reduce corruption by promoting good governance, strengthened reform oriented initiatives, enhancing relationship between government employees and members of the public. A lack of transparency can make corruption less risky and attractive, (Anderson, 2009 in Adagbari 2015).

Relating the utility of accountability and transparency in resource usage, Acosta posit thus, the integration of accountability and transparency in natural resource use inevitably engender and boost the tenets of good governance which he termed "natural resource governance". The idea is to reduce corruption and poverty in resource rich countries: increase transparency, opens up the decision-making process to public debate and moves the process towards more prudent and equitable management of extractive industry resources: (BIC and Global witness, 2008 in Acosta 2013).

Bringing the above to bear in the defence cum security sector, as it relates to the spending of security votes. It is noteworthy that Nigerians in all spheres of endeavours have poured out their lamentations on the manner which huge monies are expended on security votes yet, nothing to show.

In many of the states in Nigeria, myriads of insecurity conflagration has raged and wreck the states, ranging from Kidnapping, cult-related pogrom, arm robbery, child trafficking, terrorism, herdsmen attack, etc. while citizens can no longer go about their legitimate business as fear of the unknown grasps their thinking and daily life: this clearly exposes the recklessness of executives at both Federal

and state governments. They have budgeted huge monies for security votes without proper auditing, scrutiny, adequate parliamentary oversights, accountability and transparency etc. It is based on the existing and inherent pathologies in the defence cum security sector as regards the expenditure on security votes, where monies are diverted and misappropriated for parochial interest that prompts a discourse of this nature.

The report of *Transparency International* clearly highlight. The pathologies in security vote thus: several risks emasculates the security votes in Nigeria; No established budgeting process, No independent audit, legislative oversight or public scrutiny; No public tenders or competitive bidding etc. Hence the whole of it dealings is contrary to both Nigerian democratic and constitutional norms as well as international best practice.

Based on the above, many scholars, local and international agencies have called for a better way of streamlining the ways security vote is spent. For instance, *Transparency International* have given some prognosis; developing a unified anti-corruption strategy for the defence sector extending public access to defence and security information; monitor confidential procurements; regulate secretive security votes; extend whistle-blower competition; sharpen international focus on fighting corruption in Nigeria; close off banks money laundering loopholes, etc. In the same vein the *United State Agency for International Development* discussing on the East Asian Regional Agricultural Trade environment, is of the view that, infusing the tenets of transparency and accountability in procurements of military hardwares, and the establishment of anticorruption legislation through the entrenchment and implementation of source policies, should go alongside with posting of bureaucratic fees and uncompromising stance for dealing with bribery, financial disclosure by public officials etc. the views of Nkechi corroborates the above, thus: the consolidating of national security goes beyond other things – protection and defence of the country’s territorial integrity, promotion, of peaceful coexistence in the polity, containing/eliminating threats to internal security threats, ensuring systemic stability to include good governance transparency and structural reforms congruent to democratization, (Jega 2007: 194 in Okechukwu and Nkechi 2013). Dada decried of the recklessness in the money expended on security votes as evident in the poor regulatory framework on monies spent, absent of legislative scrutiny or accountability with high secrecy inherent in the process. Hence such attitude is enough to provoke any astute patriots and concerned citizen. Mostly in a democratic settings that is not tolerant to such recklessness above. Hence despite the applauded secrecy in defence and security spending globally (Dada 2015). There is need for vetting such: this could be done before or after it has been applied depending on its needs. It should be therefore brought to scrutiny if not by a large group, but at least a specialized group bearing in mind the importance of accountability to the electorates (Ignimi 2003 in Dada 2015).

Security Votes: An X-ray and Diagnoses of Inherent Pathologies: The Financial Recklessness of State Governor in Nigeria

Nigeria as a country is made up of thirty six (36) states with a federal capital located at Abuja. It is the sole responsibility of the government, National state and local to preserve the welfare, protect lives and properties of the Nigerian populace (Nigeria 1999 constitution: Edwin 2006; Uka 2005; Alabi 2008; Oluwadiya 2012; Alemimca undated); Ifeoma et al (2015; Onimise 2014). This national assignment cum noblese obligue is done and achieved by the marshalling of both materials, financial human and logistic resources. However the concern of this work is on the financial resources tagged a ‘security votes’ which are funds purported to be huge sums of money set aside to enhance state security (Egbo et al 2010).

The myriads of insecurity in the states emanating from some human-made cataclysm like; war, robbery, kidnapping, ethnic religions and tribal wars, the proliferation of small arms and light weapons (SALW), boundary disputes, terrorism, child trafficking, ritualist etc. brings to bear the need for government at both the National and the state level to have a formidable security architecture. This can be done by the availability of finance on the one hand while ensuring the efficient and judicious use of such monies. The state governors on their part are responsible for the safety of lives and property and enhancing the welfare of the citizens of their respective states. Thus when we take a look at the constitutional role of the 36 states and the governors as the chief executive office of their respective states, one would come abreast with the need for governors of the states to be dogged in protecting their respective states: The views of the Michael (2013), below would surface power:

As a Federal, State, the power of the Republic of Nigeria is divided between the central government called the federal government and the 36 states of the federation (see section 2 sub-sections of the 1999 constitution). Law making function in the centre is the responsibility of the National assembly while the states houses of assembly perform similar function subject to the limit permissible by the legislative list contained in the second schedule of the constitution of Nigeria. More so the executive power of the Federation are by virtue of section 5 (1) of Nigeria 1999 constitution vested in the president while that of the state are vested in the governors.

The above, brings to the fore the need for state governors in Nigeria to be empowered financially for them to effectively carry out their constitutionally assigned functions in their respective states. This form of empowerment as presented in this study is the security votes; the security votes accrued to the respective state governors in Nigeria, has attracted lots of query and critiques. Some segment of the society sees such money as a drain to the Nation's coffers due to the fact that such financial disbursement is unconstitutional and accountable for. The issue becomes worrisome as there is no room for scrutiny either by legislatives or other authorized civil society or agency. Hence state governors have failed to show or makes it a "Public knowledge" the spending of such huge amount of monies. The views of Ewepy (2019) citing a report by transparency international sufficed thus: it is alarming that the Nigeria spends over ₦241.2 billion unaccounted for annually on security votes. This monies the government claims are earmark for unforeseen security needs and not subject to legislative oversight or independent audit because of its ostensibly sensitive nature. Though some small segment segments of this cash is expended on security. However a large chunk of it finds its way into political ventures or embezzled. This persistent anomalies associated with security votes has made the Nigerian Republic to see it as a tool of corruption and abuse of power while the beneficiaries-politicians and security officials still argue for the continuation of such. Taking an analysis of 29 states budgets (no data exists for seven states) reveals they expends an average of ₦580 million (₦208.8 million) in total each year on security votes. Federal government security votes average over ₦50 million (₦18 billion) annually. In just one year, the cash in extra budgetary expenditures add up to over nine times the amount of the US security assistance to Nigeria since 2012 (\$68.6 million) and over 12 times the \$53.5 million (£40 million) in counter-terrorism support the UK promised Nigeria from 2016-2020). All these frivolous spending on security saw the voice of transparency international admonishing President Buhari to curtail such spending if he really wants to achieve his anti-corruption campaign. This was followed with a rebuffing posture to the warning of transparency, international, as the president on December 2017 withdrew \$1 billion for adhoc security expenditure from the excess crude on account, nearly half Nigeria's dwindling rainy day fund.

The publication of Ukoh in the Nation Newspaper, of May 2020 revealed that each state government in Nigeria caries aside some of money for security votes earmarked to curb any future infraction on the peace and stability of various states. But it has been argued that such monies will end in the private coffers of state governors which is never accounted for. This issue of unaccounted security votes has received series of outcry in the form criticism proposing its abolishment. This has been mostly for reasons of corruption. For instance former Abia State Governor Theodore A. Orji, who later became a senator was made to face trial for alleged embezzlement of ₦150 billion naira fraud. The same Orji was alleged to have earned N48 billion as security votes in eight years and the rate of ₦500 million monthly. The recklessness in the use of security votes by state governors prompted Prof. Bolaji Owasanoye chairman of the independent corrupt practice commission (ICPC) of Nigeria to affirmed that Nigeria needed to have parameters for appropriating and accounting for security votes without jeopardizing national security. There should be mechanism that would ensure that security votes should be accounted for as the issue of security votes remains easy route for stealing public funds and easy straits to abuse public trust and deepening of poverty as monies that would ordinarily set for social and economic development is appropriated as security votes and used discretionally. On this note one of the governors in Nigeria (Imo State), Hope Uzodinma showed some good sense of humour and patriotism, when he decided to forfeit his security votes to enable him pay works salary.

The August editor of *This Day Newspaper*, of (2020) informed that, as long as it is the constitutional role of the country at both National and State level to ensure the safety of the citizen, while the constitution of further the above deal, grants the executive the appropriate power over security vote. And as such it is expected that office holders performs the above functions and utilize such monies for the overall public interest. But regrettably the office holders have breached this constitutional oath. The worst of such breach was made open by a published report of *Transparency International Defence and Security* (IT-DS) and Civil Society Legislative Advocacy Centre (CISLAC) which disclosed that a looming amount of N241.8 billion (\$670 million) is being spent annually by the Federal government as Security Votes in a way that is bereft of transparency and accountability. The situation is alarming in the 36 states where governors behave more like emperors. Even though we may appreciate and encourage some level of secrecy on scrutiny and defence matters. But there should be no reason for any body to glorify the current situation where executive allocates to themselves large sums of money that is spent without subjected to scrutiny and accountability. This is more worrisome as its glaring that the Federal Government ordinarily budget for security operative and infrastructure.

According to Omozuwa (2018), taking a retrospective thinking from the regime of former Nigerian president, General Ibrahim Bajangida till now, security votes now caries with it the culture of impurity, executive secrecy and unaccountability the \$670 million which many trusted and renewal local and international and agencies (Transparency International Defence and Security (IT-DS) and civil society legislative Advocacy centre (CISLAC), even informed that the money Nigeria spends yearly on security votes exceeds the combined annual budget of the Nigeria Army, the Air force and Navy. Furthermore the amount is more 70 than percent of the yearly budget of the Nigerian Police force. Though one should accept the fact that most security and defence issues should be shrouded with secrecy for some salient National interest, this indirectly gives room for abuse. Also quoting the statement of former air commodore and former Chief of General staff (vice president) Ebitu Uki during the tenure of former president Babangida in a press interview titled “how IBB and co-raped Nigerian, he informed that: the amount mentioned as security votes these days (are) outrageous and subject to abuse since nobody accounts for them. Katherine Dixon, Director of Transparency

international defence and security, reinforce the above. Thus: the security vote is one of the most durable forms corruptions operating in Nigeria today.

In the words of Dada (2015), the issue of security votes has been debated furiously in many quarters, for instance, the former Edo state governor Adams Oghimole was accused of collecting ₦911 million “between November 12 to December 31, 2008 as security vote without decline in extra judicial killings, kidnapping and cultism in the state. The same accusation was leveled against the former Ondo state governor for collecting ₦4 billion annually as security vote. Also former Governor Rochas Okorocha of Imo state raised alarm that security vote has been a conduit pipe for exacerbating corruption. Frowning at the abuse of such votes totaled ₦6.5 billion annually and he –Okorocha promised to reduced it to ₦2.5 billion. Also on the 12 of November 2007, media report quoted the Former Governor of Oyo state Rashidi Logoja to have requested the Federal Government to stop the allocation of security votes to Governors as a way of fighting corruption. Also the past Governor of Kano Rabi'u Musa Kwankwaso, decried that security votes is a smokescreen by governors to direct the public funds as such monies is at the detriment of developmental strides. Every year, beginning from the military era, Nigerians defence spending in budget estimates has been given priority. In 2012 for instance ₦921.91 billion was allocated to security. In the 2013 budget ₦1 trillion was budgeted, representing an increase of ₦135 billion over what was appropriated in 2012. In 2014 budget ₦968.127 billion, that is about 20% of the total budgetary estimate of ₦4.962 trillion was allocated to defence.

Conclusion

The problematic, inherent in the use or appropriation of defence spending and security votes has continuously attracted the reasoning and minds of all: policy makers, military strategist, civil society organization and the masses etc. The huge amount of money channeled into that area of National endeavor beginning from the military era, amounting to billions of Naira, without any fruitful result remains an issue of serious concern. This is obvious as large segment of the public have decried of the irresponsiveness, recklessness and abuse of such money by state governors in the Nigerian polity. Such monies have been, over the years misused yet nothing to show as the rate of insecurity manifesting in kidnapping, cult-related violent, arm-robbery, terrorism, made possible by the porous and poorly policed borders, the proliferation of small arms and light weapons, poorly motivated military and security agents.

The inevitable and critical role of transparency and accountability, which are relevant indices of good governance is lacking in the defence scheme and security votes spending. This has created a window and a crack in the “walls of defence and security vote spending making it possible for all manner of corrupt practice to infiltrate. The state governors and other executives at Federal and local government levels, have operated with impunity despite their mismanagement of the funds meant for security votes while denying the citizens of their inalienable rights to welfare and other human security precepts. The continuous allocation of huge amount of money into the defence and security sector, ends up in denying other sector that has to do with human security and welfare, a fair share of budgetary allocation. Hence accountability and transparency should be seen as a veritable tool and mechanism for the strengthening, cleansing and correcting the ills and anomalies standing as a “cog in the wheel of progress”, in the defence sector. This would demand a security sector reform that carries with it new pattern of operation that conforms to democratic ethos where there would be parliamentary and civilian oversight, civilian control of the military, the making open to scrutiny by appropriate authorities the issue surrounding security votes and defence appropriation.

There is need for Nations, managers of the state and policy makers to ensure they adopt and entrench the spirit of accountability and transparency in a manner that makes the whole process of defence spending to be subjected to scrutiny.

Recommendations and Prognosis For Actions

The study which was set to unravel the inherent anomalies, abuse and pathologies inherent in the security votes and defence spending, have taken steps to propound some suggested remedies that would help in putting the scheme of defence spending and security votes in the right, to best serve the public interest, hold the executives at both Federal, state and National level to account for the usage of resources.

1. The need for the adoption and entrenchment of accountability and transparency in security and defence spending. This should be done by invoking the freedom of information Act enacted and signed into Nigerian law on the 28 day of May 2011, which amongst other things: Prompts the government of Nigeria, to make public records and information more freely available for public records and information etc.
2. The infusion and upholding of the tenets of accountability and transparency should conform to the ethics of international best practices and norms. Here there is need for Nations, Nigeria in particular to bring out mechanisms that would make it compulsory for all public officers to be accountable to their actions (success or failure), been subjected to the parliamentary and civil society scrutiny. This should be done in a manner that beginning of defence policy formulation down to implementation, arms procurement and appropriation be made open to public debate. Thanks to the ample opportunity given to the world citizens by globalization, with its concomitant proliferation of revolution in information and communication technology in the form Facebook, twitter, WhatsApp etc. which would aid in the dissemination. Collation and presenting of information in the form of inputs and outputs as regards defence and security vote matters. Also this would help in curtailing the recklessness and financial irresponsibility prop up by executives at the Federal, state and local government level.

The defence sector, indubitably remains a critical nerve in the National life. Hence the need for it to be democratized for efficient functioning. This entails the level of openness, transparency and prove to scrutiny, adequate civilian control, sincerity in curbing the corruption going on in such area.

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