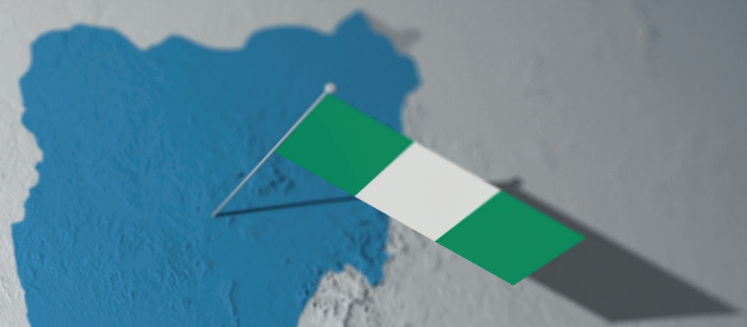




**Government Defence
Integrity Index**



2020



Country Brief:

NIGERIA

NIGERIA

As Africa's largest democracy, Nigeria is in the throes of a worsening security crisis, economic downturn, and public health emergency.¹ Extreme poverty is on the rise and wealth inequality is growing, as the economy struggles to provide jobs for an increasingly youthful population.² Despite numerous anti-corruption initiatives in recent years, endemic corruption continues to drain public funds and stifle economic growth.³ Civil unrest in the face of rampant police brutality and security forces' impunity has also increased dramatically over the past few years, and protests have fed into popular anger at widening inequality and government corruption.⁴

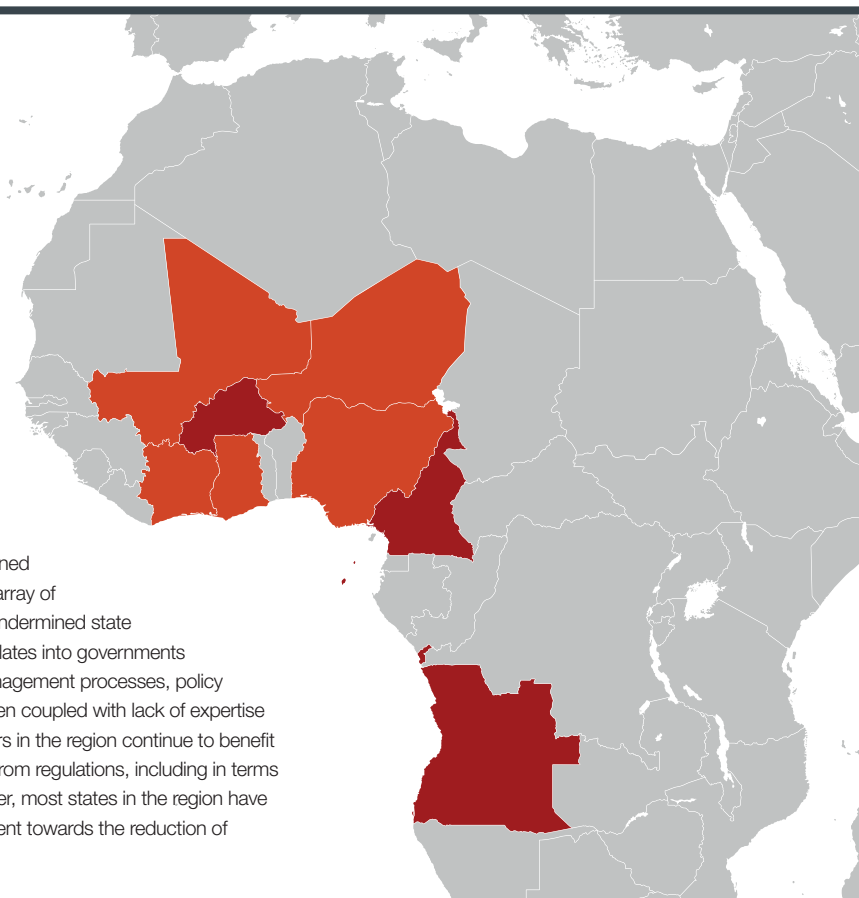
Nigeria's intractable security crisis has also spurred the deployment of its armed forces on multiple fronts, fighting a Boko Haram insurgency in the North, responding to sectarian crises and organised crime in the Centre and East, and addressing ongoing piracy in the Gulf of Guinea and violence in the Niger Delta.⁵ Given the breadth of the security challenges to which Nigeria is confronted with, effective governance of the defence sector is an issue of high importance. A poorly governed, corruption-prone, and inefficient defence sector is unable to effectively respond to such threats. However, Nigeria has serious gaps in its defence governance architecture. While it does have a broadly solid legal framework governing it, a lack of implementation and weak external oversight mechanisms mean that the sector is shrouded in secrecy, financial oversight is extremely poor, and the armed forces remain largely unaccountable to the public and to parliament. Anti-corruption safeguards on operations are extremely poor, exposing missions to critical corruption risk and undermining missions, while safeguards are similarly weak in terms of personnel management.

Member of Open Government Partnership	Yes
UN Convention Against Corruption	Ratified in 2004
Arms Trade Treaty	Ratified in 2013

West Africa

In recent years, corruption and weak governance have fuelled popular grievances and diminished the legitimacy of national institutions across West Africa. For some states, including Mali, Niger, Burkina Faso and Nigeria, corruption has underpinned armed conflict and the proliferation of violent extremist groups that have gained a foothold in the region.

These groups are now beginning to threaten West Africa's coastal states, who themselves are confronted with rising piracy in the Gulf of Guinea. In turn, these conflicts are fuelling a rise in intercommunal violence and exacerbating tensions linked to climate change and resource scarcity. Meanwhile, trafficking and smuggling in small arms, drugs, natural resources, and human beings continue to pose a significant threats to regional stability. Poorly governed national defence forces have struggled to contend with this array of security challenges and their vulnerability to corruption has undermined state responses to insecurity. Extremely limited transparency translates into governments releasing incomplete information on budgets, personnel management processes, policy planning, and acquisitions of military assets. This, in turn, often coupled with lack of expertise and resources, undermines civilian oversight. Defence sectors in the region continue to benefit from a defence exceptionalism in which they are exempted from regulations, including in terms of procurement or freedom of information legislation. However, most states in the region have signed and/or ratified the UNCAC, showing some commitment towards the reduction of corruption risk within their borders.



¹ Bertelsmann Stiftung, BTI Country Report – Nigeria, Gutersloh, Bertelsmann Stiftung, 2020, p. 13.

² Ruth Olurounbi, 'Nigeria: Pandemic to Poverty in the Post-COVID Future', *The Africa Report*, 13 July 2020.

³ Patrick Oluseun Bamgboye, 'The Negative Impact of Corruption on Development in Nigeria', *Research on Humanities and Social Sciences*, Vol. 8, No. 6, 2018.

⁴ Kathryn Salam, 'Nigeria's Years of Protests', *Foreign Policy*, 23 October 2020.

⁵ Bertelsmann Stiftung, *Nigeria*, p. 3.

NIGERIA

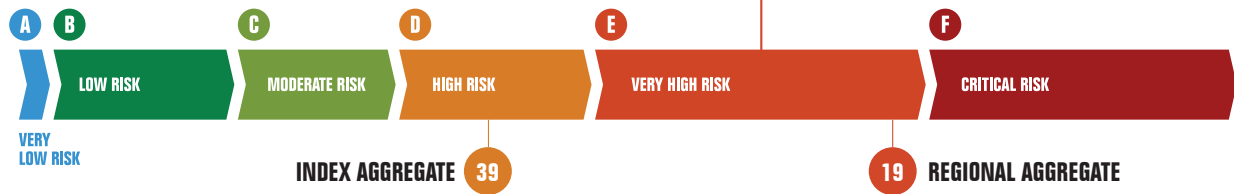
Overall scores

The size of the colour band corresponds to number of countries that fall into that category.

NIGERIA SCORE
VERY HIGH RISK

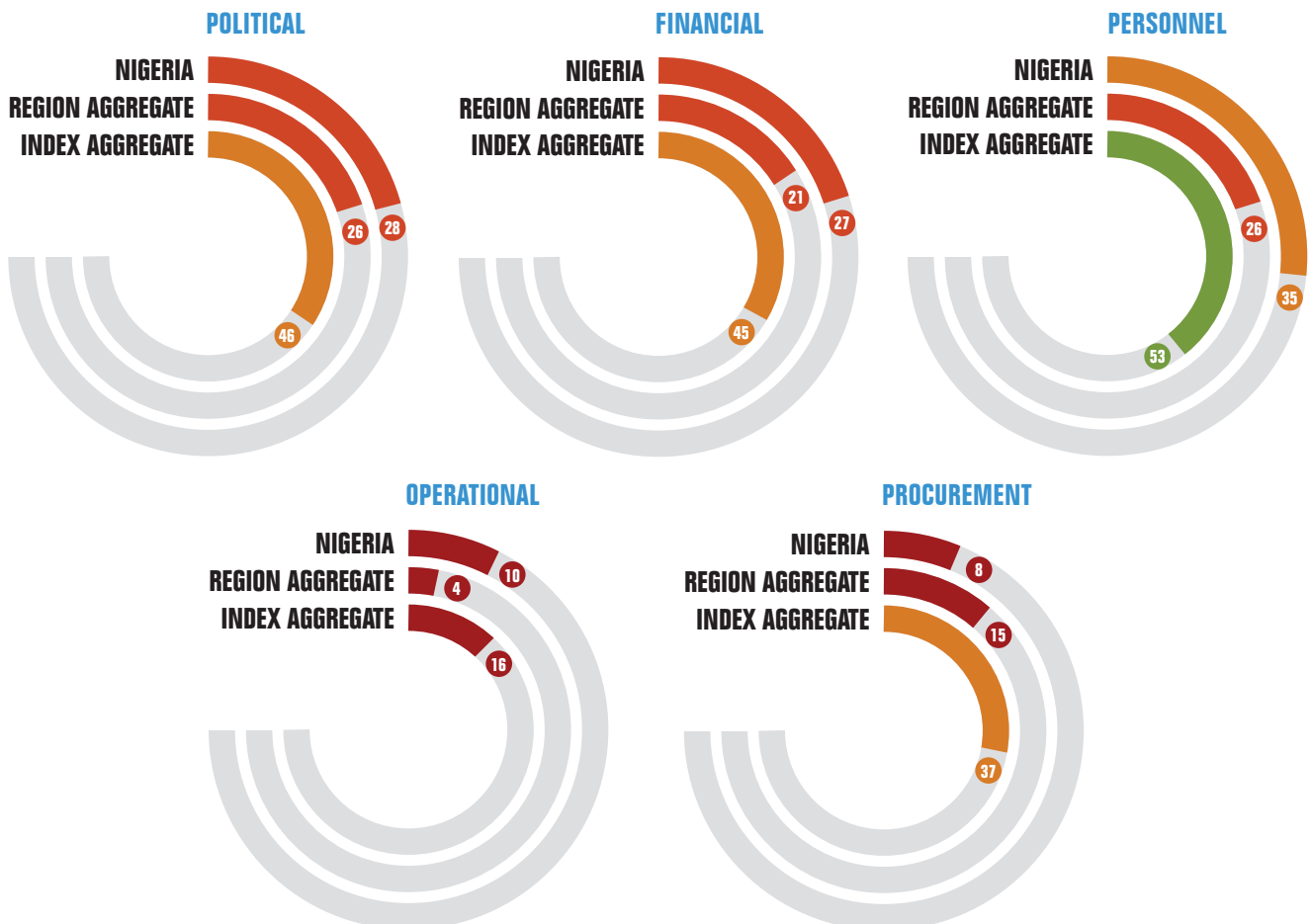
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22



A > 83-100 VERY LOW **B** > 67-82 LOW **C** > 50-66 MODERATE **D** > 33-49 HIGH **E** > 17-32 VERY HIGH **F** > 0-16 CRITICAL

Risk Comparison



NIGERIA

Parliamentary Oversight

Legislative oversight of budget (Open Budget Survey, 2019)	55/100
Military expenditure as a share of government spending (SIPRI, 2020)	5%
Committee members with defence expertise (%)	Data is not publicly available
# of meetings/year	Data is not publicly available
Last review of defence policy/strategy	2014

Despite an extremely uneven balance of power between the executive and legislative branches of power in Nigeria, the bi-cameral parliament has had some recent success at influencing the state budget and the confirmation of high level government appointments.⁶ When it comes to the defence sector however, parliament's powers are restricted by the 1999 Constitution, which gives the Presidency almost absolute control over the sector and fails to properly empower the National Assembly to hold the executive accountable on defence issues.⁷ Accordingly, the effectiveness of the House and Senate defence committees, and the individual committees for the air force, navy and army, are hindered by overlap, unclear separation of responsibilities, and limited power to influence decision-making. The committees also suffer from a lack of expertise, exacerbated by the continually rotating membership, and they rely on the input of retired military personnel who are unlikely to act against military interests. The result is a legislature that is largely passive and compliant with regards to defence, showing high levels of deference to the executive in the formulation of defence policy and a reluctance to forcefully challenge or scrutinise its activities. Parliamentary oversight is made harder by the fact that the Defence Policy has not been updated since 2014. Though other documents, such as the National Security Strategy (2019)⁸ and Counter-Terrorism Strategy (2016),⁹ have been updated, the lack of a relevant overarching policy diminishes accountability and makes scrutiny more complicated in practice.¹⁰ Oversight is further restricted by the weakness of the Ministry of Defence's Finance Directorate and the Supreme Audit Office. The Finance Directorate's operations are selective, and it does not share information with external audit bodies, depriving institutions such as the parliamentary committees of relevant financial information. For its part, the Supreme Audit Office, headed by the Presidentially-appointed Auditor-General,¹¹ shows great deference to the military. Audits are exceedingly rare, and the Ministry of Defence is not compelled to cooperate. In the past, it has refused to submit documents on time and barred auditors' access to accounts.

Financial Transparency

Defence-related access to information response rates	(1) % granted full or partial access: Data is not publicly available. (2) # subject to backlog: Data is not publicly available.
Defence-related complaints to ombudsman/commissioner #	Data is not publicly available.
Does the commissioner have authority over the MoD?	No.
Audit reports on defence (2015-2020) #	Data is not publicly available.
Open Budget Index (IBP, 2019)	21/100
World Press Freedom Index (RSF, 2021)	120th out of 180

Transparency and access to government information have proven sensitive subjects in Nigeria. The 2011 Freedom of Information Act (FoIA) was intended to guarantee the public's right to access government records, but ministerial compliance remains an issue.¹² In the defence sector, information access issues are even more pronounced: the 2011 Act is de facto limited by the Official Secrets Act that classifies huge swathes of defence information.¹³ There have been no attempts to harmonize these laws, allowing defence officials to routinely reject or ignore requests. Accordingly, the public and media rely almost exclusively on information released by the government to gain insight into the sector. However, this information is often incomplete. The budget is not comprehensive, figures are highly aggregated, and descriptions are misleading, seriously harming budget transparency, which has declined since 2015.¹⁴ There are significant omissions too, including major weapons acquisitions, shielding these expenditures from legislative and public scrutiny. Further clouding the picture is the existence of off-budget income that supplements state budget funds, and which are not published or subjected to scrutiny. Off-budget expenditure is also common and permitted by law, with the Special Purpose Intervention Funds and 'security votes'¹⁵ two of the main examples of this, allowing the government to funnel money to defence activities with very little oversight or external controls. In a move to strengthen transparency and accountability, the government launched a new financial policy portal in 2019 with the goal of providing greater public insight into government expenditure. The policy sets reporting requirements for ministries and agencies and reinforces the obligation to respond to information requests.¹⁶ However, it remains to be seen how strongly it will be enforced and to what extent defence institutions will be forced to comply.

⁶ Anthony Staddon, 'Parliamentary Oversight and Corruption in Nigeria', *ACE Global Integrity*, September 2017, pp. 4-5; Bertelsmann Stiftung, *Nigeria*, p. 9

⁷ Benjamin Adeniran Aluko, 'Enhancing Parliamentary Oversight for Effective Security Sector Reform in Democratic Nigeria', *Ghana Journal of Development Studies*, vol. 12, No. 1&2, 2015, pp. 177-194, p. 186.

⁸ Federal Republic of Nigeria, *National Security Strategy*, Abuja, December 2019.

⁹ United Nations, 'Statement by Tijani Muhammad-Bande, Ambassador/Permanent Representative of the Federal Republic of Nigeria to the United Nations on "Measures to Eliminate International Terrorism"', 75th Session of the UNGA, New York, 6 October 2020.

¹⁰ Transparency International Defence and Security, '2020 GDI Country Overview: Nigeria', London, 2019, p. 2.

¹¹ Staddon, 'Parliamentary Oversight', p. 6.

¹² Freedom House, 'Nigeria', 2020, C3.

¹³ Government of Nigeria, 'Official Secrets Act', *Official Gazette*, No. 84, Vol. 49, 20 October 1962.

¹⁴ International Budget Partnership, 'Nigeria'.

¹⁵ For more information see, Transparency International Defence & Security, *Camouflaged Cash: How 'Security Votes' Fuel Corruption in Nigeria*, TI:UK, London, 2018.

¹⁶ Benjamin Holzman & Destee Mugabi, 'Nigeria Takes a Significant Step Toward Greater Accountability with a New Financial Transparency portal', *World Bank Blogs*, 5 June 2020.

NIGERIA

Personnel Ethics Framework

Whistleblowing legislation	2017 Whistleblower Bill
# Defence-sector whistleblower cases	Data is not publicly available.
# Code of conduct violations	Military: Data is not publicly available. Civilian: Data is not publicly available.
Financial disclosure system	# submitted: Data is not publicly available. # of violations: Data is not publicly available.

Nigeria suffers from a host of issues related to personnel management that have seriously affected troop morale and public trust in their defence forces, including perceptions of high levels of corruption and continuing human rights abuses by defence and security forces.¹⁷ While the military does have a code of conduct, it makes no mention of conflicts of interests and does not specifically refer to corruption.¹⁸ Its enforcement has also proven weak, with only a handful of prosecutions taking place at the start of the Buhari administration in what appears to have been a primarily political exercise. The relative impunity of many soldiers means that abuses of power are frequently reported,¹⁹ drawing threats from the military to campaigners working to defend human rights.²⁰ Channels through which to report wrongdoing and publicise corruption also suffer from poor implementation in the sector. The 2017 Whistleblower Bill makes no mention of military personnel and its compatibility with military law is unclear.²¹ This dissuades personnel from reporting abuses through fear of reprisals, given the law's uncertain application in the sector. Efforts to build integrity in the armed forces are also hindered by a recruitment process that often circumvents the objective appointment system and priorities political allegiance and ethnic considerations, with the President holding discretionary power to nominate candidates at the upper echelons of the service.

Operations

Total armed forces personnel (World Bank, 2018)	223,000
Troops deployed on operations #	63 in Mali (MINUSMA), Unknown number deployed in Nigeria.

With all branches of Nigeria's military engaged in operations throughout the country and internationally on peace support operations, notably with MINUSMA in Mali,²² ensuring that corruption risks are actively considered, and that strategies exist to mitigate their effects, is crucial to ensuring operational success. In spite of this, and the recognition within military circles that corruption is a key issue to address, it is still not systematically identified as a risk at the operational planning stage. While some key documents, such as the National Security Strategy, identify corruption as a threat to national security,²³ they do not focus on the threats it poses to military operations nor do they provide sufficient guidance on how to mitigate its effects. Anti-corruption training for commanders and troops is also sparse and when it does occur, programmes are usually far from comprehensive and fail to emphasise the connection between corruption and operational inefficiency.²⁴ There appears also to be no attempts to monitor and record corruption during deployments and personnel are not issued with clear guidelines on addressing such risks in the field. Equally, the widespread use of private military contractors in the northeast is wholly unregulated.²⁵ There is no evidence of due diligence checks or provisions for oversight of these actors, which are funded through off-budget accounts, rendering their operations highly secretive and with little external control.

¹⁷ Amnesty International, 'Nigeria: At least 115 killed by security forces within four months in country's southeast – Investigation', 5 August 2021.

¹⁸ Federal Government of the Republic of Nigeria, 'Armed Forces Decree 105', Section 103.

¹⁹ Human Rights Watch, 'They Didn't Know if I was Alive or Dead': *Military Detention of Children for Suspected Boko Haram Involvement in Northeast Nigeria*, HRW, London, 2019; Emmanuel Akinwotu, 'Nigerian Forces Accused of Torture and Illegal Detention of Children', *The Guardian UK*, 27 May 2020.

²⁰ Amnesty International, 'Nigeria: Threats from the Military Won't Deter us From Defending Human Rights', 7 June 2018.

²¹ National Assembly, 'Whistleblower Protection Bill', 2017.

²² United Nations, 'Troop Contributing Countries – Nigeria'.

²³ Republic of Nigeria, *National Security Strategy*, December 2019, iv.

²⁴ TI-DS, 'GDI Overview: Nigeria', p. 2.

²⁵ Habibu Yaya Bappah, 'Why Nigeria Should Consider Adopting the Montreux Document Relating to Private Military and Security Companies (PMSCs)', *JPSS Policy Brief*, Vol. 2, issue 1, March/April 2016.

NIGERIA

Defence Procurement

Military expenditure (US\$ mil) (SIPRI, 2020)	2,403
Open competition in defence procurement (%)	Data is not publicly available.
Main defence exports – to (SIPRI, 2016-20)	N/A
Main defence imports – from (SIPRI, 2016-20)	Russia, China, France, Italy, United States

By far the biggest military spender in West Africa, Nigeria spends more on defence than all of the other states in the region combined.²⁶ A significant portion of the budget is dedicated to military hardware, equipment and services, with capital expenditures increasing from 9.8% of the 2015 budget, to 26.6% in 2019.²⁷ However, increased investment in the sector will only improve security if checks, balances, and anti-corruption mechanisms are strengthened correspondingly to ensure proper management and effective use of funds. In Nigeria, however, external scrutiny over the defence procurement remains extremely limited. Weapons and equipment are often purchased in an ad-hoc manner and do not follow a clear acquisition plan, which does exist but remains classified. There is often little coordination between acquisitions and strategic defence requirements, giving officials significant leeway in setting equipment priorities and increasing the risk of ineffective or unnecessary purchases

being made. Transparency is further curtailed by exemptions in the 2007 Public Procurement Act that expressly exclude sensitive military and security acquisitions, which are instead subject to Presidential discretion.²⁸ The result is a dual system for procurement, where civil and commercial items can be acquired in accordance with public procurement regulations, but the acquisition of high value defence materiel, or “special goods”, is done in secret and without substantial scrutiny.²⁹ Oversight and audit bodies don’t have access to the necessary information, such as technical specifications and terms of purchase, to exercise scrutiny of these purchases. Equally, the fact that much of defence procurement is done outside of the remit of procurement legislation means that the regulatory Bureau for Public Procurement has no mandate to scrutinise these procedures.

²⁶ Dr Temitope Francis Aboidun, 'Why There's a Mismatch Between Funding for Nigeria's Military and its Performance', *The Conversation*, 18 November 2020.

²⁷ AP News, 'The \$1.6 Billion Nigeria Defense Industry, 2019-2024: Market Attractiveness, Competitive Landscapes and Forecasts', 22 March 2019.

²⁸ Government of Nigeria, 'Public Procurement Act', Section 15(2), *Official Gazette*, No. 65, Vol. 94, 19 June 2007.

²⁹ Sope Williams-Elegbe, 'The Reform and Regulation of Public Procurement in Nigeria,' *Public Contract Law Journal*, Vol. 41, No. 2, (2012): 339-366.

Version 1.0, October 2021

GDI data collection for **Nigeria** was conducted February 2018 to March 2019. The narrative discussion in this GDI brief was produced at a later time with the most recent information available for the country, which may not be reflected in the GDI country assessments or scores.

NIGERIA 2020 GDI Scorecard

		Grade	Score
Political Risk		E	28
Q1	Legislative Scrutiny	E	25
Q2	Defence Committee	F	13
Q3	Defence Policy Debate	E	25
Q4	CSO Engagement	E	25
Q5	Conventions: UNCAC / OECD	B	75
Q6	Public Debate	D	38
Q7	Anticorruption Policy	D	38
Q8	Compliance and Ethics Units	C	58
Q9	Public Trust in Institutions	NS	
Q10	Risk Assessments	F	0
Q11	Acquisition Planning	F	8
Q12	Budget Transparency & Detail	F	13
Q13	Budget Scrutiny	C	50
Q14	Budget Availability	F	8
Q15	Defence Income	E	17
Q16	Internal Audit	E	19
Q17	External Audit	E	17
Q18	Natural Resources	E	30
Q19	Organised Crime Links	E	25
Q20	Organised Crime Policing	C	63
Q21	Intelligence Services Oversight	D	38
Q22	Intelligence Services Recruitment	E	25
Q23	Export Controls (ATT)	NEI	
Q76	Lobbying	F	0

		Grade	Score
Financial Risk		E	27
Q24	Asset Disposal Controls	F	0
Q25	Asset Disposal Scrutiny	F	0
Q26	Secret Spending	F	0
Q27	Legislative Access to Information	E	25
Q28	Secret Program Auditing	F	13
Q29	Off-budget Spending	E	25
Q30	Access to Information	F	13
Q31	Beneficial Ownership	C	50
Q32	Military-Owned Business Scrutiny	E	25
Q33	Unauthorised Private Enterprise	C	50
Q77	Defence Spending	A	94

		Grade	Score
Personnel Risk		D	35
Q34	Public Commitment to Integrity	F	13
Q35	Disciplinary Measures for Personnel	C	63
Q36	Whistleblowing	E	17
Q37	High-risk Positions	F	0
Q38	Numbers of Personnel	F	8
Q39	Pay Rates and Allowances	F	13
Q40	Payment System	F	0
Q41	Objective Appointments	D	33
Q42	Objective Promotions	E	31
Q43	Bribery to Avoid Conscription	NA	
Q44	Bribery for Preferred Postings	A	83
Q45	Chains of Command and Payment	A	100
Q46	Military Code of Conduct	D	38

OVERALL COUNTRY SCORE

VERY HIGH RISK

22

RISK GRADE

A > 83-100 **VERY LOW**

B > 67-82 **LOW**

C > 50-66 **MODERATE**

D > 33-49 **HIGH**

E > 17-32 **VERY HIGH**

F > 0-16 **CRITICAL**



		Grade	Score
Personnel Risk		D	35
Q47	Civilian Code of Conduct	D	44
Q48	Anticorruption Training	D	42
Q49	Corruption Prosecutions	D	33
Q50	Facilitation Payments	C	50

		Grade	Score
Operational Risk		F	10
Q51	Military Doctrine	E	25
Q52	Operational Training	F	0
Q53	Forward Planning	F	0
Q54	Corruption Monitoring in Operations	F	0
Q55	Controls in Contracting	E	25
Q56	Private Military Contractors	NS	

		Grade	Score
Procurement Risk		F	8
Q57	Procurement Legislation	F	0
Q58	Procurement Cycle	F	0
Q59	Procurement Oversight Mechanisms	F	8
Q60	Potential Purchases Disclosed	F	0
Q61	Actual Purchases Disclosed	F	0
Q62	Business Compliance Standards	F	0
Q63	Procurement Requirements	E	17
Q64	Competition in Procurement	F	0
Q65	Tender Board Controls	F	13
Q66	Anti-Collusion Controls	D	33
Q67	Contract Award / Delivery	F	13
Q68	Complaint Mechanisms	E	17
Q69	Supplier Sanctions	E	25
Q70	Offset Contracts	F	0
Q71	Offset Contract Monitoring	F	0
Q72	Offset Competition	E	25
Q73	Agents and Intermediaries	F	0
Q74	Financing Packages	F	0
Q75	Political Pressure in Acquisitions	NS	

KEY

NEI Not enough information to score indicator
NS Indicator is not scored for any country
NA Not applicable



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Foreign, Commonwealth
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