

NIGERIA'S DEFENCE SECTOR

PERSISTENT CORRUPTION RISK AMIDST ESCALATING SECURITY THREATS



This policy brief highlights findings from the 2020 Government Defence Integrity Index (GDI) that are pertinent for a path to enhanced institutional resilience to corruption in Nigeria's defence governance. It is based on a close reading of the GDI results for Nigeria, policy literature, recent news reports, and context and problem analyses conducted by the Civil Society Legislative Advocacy Centre (CISLAC) – the Transparency International (TI) national chapter in Nigeria.

Key findings:

- Nigeria's defence and security sector is plagued with systemic corruption, a major hindrance to the effective provision of defence in a country facing serious security challenges.
- Corruption enmeshes the ever-increasing defence sector expenditure and procurement - activities with little oversight and transparency mechanisms.
- To remedy this, Nigeria's defence institutions should prioritise transparency and access to information - with a focus on defence budgets and disaggregated expenditures.
- Strengthening accountability and civilian oversight will be critical to building and sustaining effective institutional resilience in the country's defence sector.

Country context: Multiple security threats and financial crisis

Nigeria, Africa's most populous country, faces diverse corruption-induced security and financial issues. In 1999, the country transitioned from military to democratic rule, making this West African state Africa's largest *de jure* democracy. Notwithstanding, this top oil producer on the continent is plagued by challenges that undercut the strength or quality of its democracy. Chief among these is sustained political and financial stress largely rooted in the pervasive public and private sector corruption.¹

Studies have identified corruption as an issue affecting Nigerian public finances, business investment, and

standard of living. The decades-long struggle with systemic corruption places Nigeria at 145th place out of 180 countries in the 2023 Transparency International Corruption Perception Index (CPI), with minimal score changes over the lifetime of the index.² PricewaterhouseCoopers finds that corruption could cost the country up to 37% of GDP by 2030 if not addressed.³ Despite acknowledging a decrease in the bribery of public officials in Nigeria since 2016, the United Nations Office on Drugs and Crime (UNODC) estimates that around 117 million bribes are paid in Nigeria yearly.⁴ These incidents highlight the pervasiveness of corruption in the country.

1 Freedom House. "Freedom in the World 2024: Nigeria". 2024. <https://freedomhouse.org/country/nigeria/freedom-world/2024>; International IDEA. "Nigeria". 2023. Global State of Democracy Initiative. <https://www.idea.int/democracytracker/country/nigeria>; Hoffmann, Leena and Wallace, Jon. "Democracy in Nigeria". 2022. Chatham House. <https://www.chathamhouse.org/2022/06/democracy-nigeria>.

2 Transparency International. "Corruption Perceptions Index 2023". 2024. <https://www.transparency.org/en/cpi/2023/index/nga>.

3 PricewaterhouseCoopers. "Impact of Corruption on Nigeria's Economy," 2016. <https://www.pwc.com/ng/en/assets/pdf/impact-of-corruption-on-nigerias-economy.pdf>.

4 UNODC. "Corruption in Nigeria: Patterns and Trends Second Survey on Corruption as Experienced by the Population." Vienna: United Nations Office on Drugs and Crime, 2019. https://www.unodc.org/documents/nigeria/Corruption_Survey_2019.pdf.

Experiencing a 34% increase in expenditure in 2023, Nigerian defence and security institutions are equally susceptible to corruption.⁵

Amidst its battle with systemic corruption, Nigeria faces a worsening security crisis and ongoing economic downturn that threaten its stability. While the economy is expected to remain sluggish in the near term, growth slowed during the COVID-19 pandemic and in 2023 due to climate change effects, declining oil production, and rising inflation.⁶ Following the 2023 Nigerian elections, the newly-elected president, Bola Tinubu, introduced reforms that were intended to reinvigorate the economy. These measures have hit the poor the hardest by driving up the cost of food and fuel, while the inflation rate has hit its highest level since 2000, reaching 31.7%, and is expected to continue rising.⁷

The Nigerian state is also confronted with violent security threats. The country faces intense proliferation of small arms and light weapons. In 2021, it was estimated that Nigeria domiciled roughly 70% of illicit arms and weapons in West Africa.⁹ This has heightened insecurity, contributing to a nationwide rise in kidnapping, banditry, sexual and gender-based violence, killings, and other security issues.¹⁰ The north-eastern part of the country, which is an epicentre of terrorism in Nigeria, faces dire realities, owing to food and economic insecurity. Additionally, sexual forms of corruption (mostly involving women and girls) have increased.¹¹ In terms of human security, violence continues with total fatalities for the last 19 months amounting to approximately 14,400.¹² In recent times, the Indigenous People of 'Biafra' (IPOB), a south-eastern Nigeria separatist

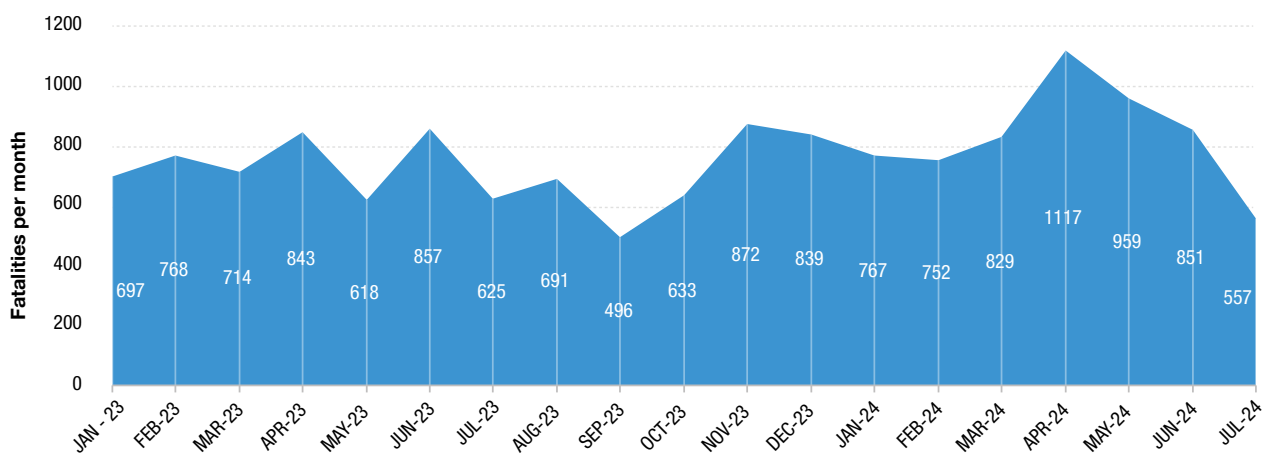
Figure 1: Nigeria fatalities between January 2023 and July 2024^a

The area in blue depicts fatalities per month since January 2023. The ACLED dataset is an event-based dataset and contains disaggregated incident information on political violence, demonstrations, and select related non-violent development.

NIGERIA: FATALITIES*

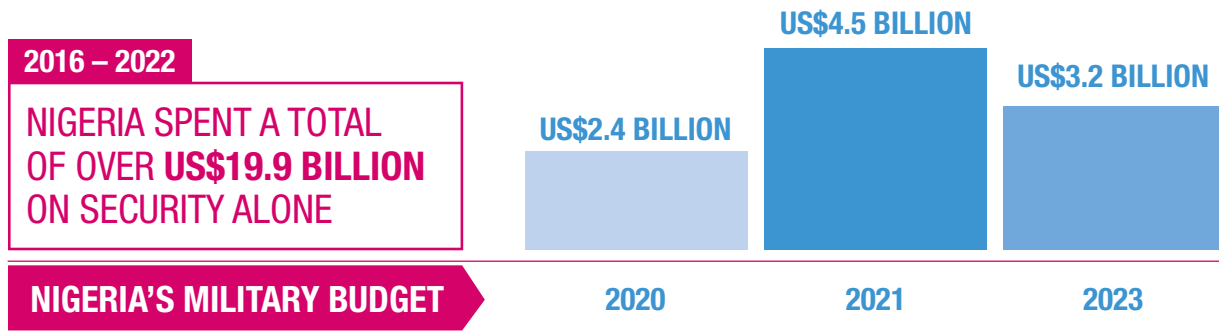
Fatalities per month between January 2023 and July 2024

Total: 14,485



*Total fatalities including state forces, rebel groups, political militias, identity militias, rioters, protesters, civilians, external/other forces.
Source: Armed Conflict Location & Event Data Project (ACLED), Data Export Tool, country: Nigeria, category: all actors

- SIPRI, Military Expenditure Database. <https://www.sipri.org/databases/milex>, accessed July 16, 2024; Transparency International Defence & Security. Country Brief: Nigeria. 2020. https://ti-defence.org/gdi/wp-content/uploads/sites/3/2019/10/Nigeria_GDI-2020-Brief.pdf.
- Ohuocha, Chijioke. "Nigeria Economic Growth Slows as Industry and Oil Sectors Shrink." *Reuters*, February 22, 2023, sec. Africa. <https://www.reuters.com/world/africa/nigerian-economy-grows-352-year-on-year-q4-2023-02-22/>.
- World Bank. "Country Overview Nigeria". 2024. The World Bank in Nigeria. <https://www.worldbank.org/en/country/nigeria/overview>.
- Armed Conflict Location & Event Data Project (ACLED), ACLED Explorer, country: Nigeria, all actors. Data range: 01 Jan 2023 - 31 July 2024. <https://acleddata.com/explorer/>
- 'Insecurity: 70 percent of illegal weapons in West Africa domiciled in Nigeria' (Nigerian Tribune, 19 April 2021). Accessible at: <https://tribuneonline.ng.com/insecurity-70-per-cent-of-illegal-weapons-in-west-africa-domiciled-in-nigeria-%E2%80%95>
- WILPF Nigeria. 'Submission to the 4th cycle of the Universal Periodic Review of Nigeria', July 18, 2023 https://www.wilpf.org/advocacy_documents/submission-to-the-upr-of-nigeria/
- Emeka Thaddues Njoku and Joshua Akintayo, 'Sex for Survival: Terrorism, Poverty and Sexual Violence in North-Eastern Nigeria', *South African Journal of International Affairs* 28, no. 2 (3 April 2021): 285–303
- Armed Conflict Location & Event Data Project (ACLED), ACLED Explorer, country: Nigeria, all actors. Data range: 01 Jan 2019 - 31 July 2024.



movement that the country's government proscribes as a terrorist group, has reportedly committed a series of human rights violations.¹³ At the same time, the Armed Conflict Location and Event Data (ACLED) establishes that in north-central and north-western parts of the country, 'communal militia activity constituted nearly one-third of all organized political violence events ... [it has recorded] across the country in 2021'. In 2021, militia-orchestrated organised political violence grew by 50% compared to 2020. Thirty per cent of this violence, some of which is cattle rustling, kidnapping for ransom, and pillaging of villages, is concentrated in Kaduna state.¹⁴

Nigeria's armed forces are spread thin in efforts to defend national borders, as well as to manage internal conflicts and domestic protests. As of 2023, Nigeria had around 135,000 active-duty armed forces.¹⁵ However, the ratio of military personnel to population is approximately 1.1 per 1,000 people, far lower than the NATO average of 6 per 1,000 people or more than 20 military personnel per 1,000 people in countries facing conflicts, such as Eritrea, Israel, and Syria.¹⁶ This places Nigeria's armed forces in a difficult position, as they face numerous security threats. The military is currently deployed on multiple fronts, fighting the Boko Haram terrorist activities in the north-eastern corridors of the country, combatting banditry in north-west Nigeria, responding to communal crises in the Middle Belt and other hotspots around the country, and preventing piracy and oil theft in the Niger Delta area and the Gulf of Guinea. There are also reports of soldier desertion and allegations of corruption in the supply of

armaments and safety gear, placing military personnel in danger whilst on the front lines.¹⁷

Much of the concern over corruption in the Nigerian armed forces stems from its sizeable but highly opaque military expenditure. From 2016 to 2022, Nigeria spent a total of over US\$19.9 billion on security alone.¹⁸ The military budget was increased from US\$2.4 billion in 2020 to a massive US\$4.5 billion in 2021, slightly decreasing to US\$3.2 billion in 2023.¹⁹ Despite the little increase in military success on the front line, Nigeria is the largest arms importer in sub-Saharan Africa, representing 16% of regional imports between 2019 and 2023.²⁰ In its 2022 investigation, the Centre for Democracy and Development (CDD) revealed that about US\$15 billion has been squandered through fraudulent arms procurement deals in the last 20 years.²¹ It also notes that these and other dealings of Nigeria's defence and security institutions are shrouded in secrecy.

In 2021, it was estimated that Nigeria domiciled roughly 70% of illicit arms and weapons in West Africa. This has heightened insecurity, contributing to a nationwide rise in kidnapping, banditry, sexual and gender-based violence, killings, and other security issues.

- 13 Council of Foreign Relations. "The U.S. Should Not Designate Nigeria's IPOB a Terrorist Group". Council of Foreign Relations (blog), February 10, 2022. <https://www.cfr.org/blog/us-should-not-designate-nigerias-ipob-terrorist-group>
- 14 Government of UK. "Guidance: Country policy and information note: separatist groups in the South-East, Nigeria, March 2022 (accessible)". 2024. UK Visas and Immigration. <https://www.gov.uk/government/publications/nigeria-country-policy-and-information-notes/country-policy-and-information-note-separatist-groups-in-the-south-east-nigeria-march-2022-accessible>; Raleigh, Clionadh. "10 Conflicts to Worry About in 2022: Nigeria". 2022. ACLED. <https://acleddata.com/10-conflicts-to-worry-about-in-2022/nigeria/>.
- 15 CIA. The World Factbook. <https://www.cia.gov/the-world-factbook/field/military-and-security-service-personnel-strengths/>; Statista. Number of Active Military Personnel in Africa in 2023, by Country (in 1000s). 2023. <https://www.statista.com/statistics/1328443/largest-armies-in-africa-by-active-military-personnel/>.
- 16 World Bank. Data Bank. <https://databank.worldbank.org/>, Accessed July 16, 2024
- 17 Transparency International, Defence & Security. "Millions of Dollars Missing - 'Our Auditors Need Autonomy' - Solutions to Stem the Corruption Fuelling Sahel Insecurity." London, 2023. <https://ti-defence.org/publications/millions-of-dollars-missing-our-auditors-need-autonomy-solutions-to-stem-the-corruption-fuelling-sahel-insecurity/>.
- 18 World Bank. <https://databank.worldbank.org/> Accessed July 16, 2024.
- 19 SIPRI. Military Expenditure database. Accessed May 08, 2024. <https://milex.sipri.org/sipri>
- 20 SIPRI. International Arms Transfers Database.
- 21 Ogune, Matthew, Njadvara Musa, Isa Abdulsalami Ahovi, and Jesutomi Akomolafe. "Military Squandered \$15b on Arms Deals, CDD Claims." *The Guardian Nigeria News*, January 10, 2022. <https://guardian.ng/news/military-squandered-15b-on-arms-deals-cdd-claims/>.

Recent investigations by Nigerian anticorruption agencies into activities by the security forces have led to startling findings:²²

- The Independent Corrupt Practices and Other Related Offences Commission (ICPC) arrested a military contractor who received a cumulative sum of around US\$7.8 million over 10 years from the Nigerian Army in suspicious circumstances and in violation of extant legislation. The Commission recovered huge cash sums in local and foreign currencies, luxury cars, customised mobile phones, designer watches, including three Rolexes, as well as property documents from the premises of the contractor.
- Former military and security personnel are being investigated by ICPC and the Economic and Financial Crimes Commission (EFCC) for embezzlement of funds allocated to security. A former head of one of the arms of the military deposited US\$5.1 billion from the military budget into the accounts of two companies where he is the beneficial owner and sole signatory. The proceeds were used to purchase properties in Abuja in the name of proxies.
- Another case under investigation is the theft of part of a special intervention fund approved for security operations by civil servants in the line ministry, who transferred about US\$1.3 million to four shell companies. A special investigative team under the leadership of the National Security Advisor (NSA) and ICPC recovered some of the diverted assets, including state-of-the-art buildings located in Abuja and nearly US\$300,000 cash.
- The newly established police special intervention framework, the Police Trust Fund, designed to eliminate underfunding of the police, is already under ICPC investigation for abuse, fund diversion, and questionable welfare packaging.

The impact of defence procurement-related corruption extends well beyond the confines of the sector. Because of its impressive oil production capability, a fiscal account was created in 2004 by the Nigerian government to save revenues generated from the sale of oil that were in excess of the budgetary benchmark price. The aim of this Excess Crude Account (ECA) was to protect planned budgets against shortfalls due to fluctuations in oil prices. Under the Buhari government, in power from 2015 to 2023, the Excess Crude Account fell from a high of US\$2.1 billion in 2015 to a shocking US\$376,000 in 2022. In December 2017, US\$1 billion was withdrawn from this account with no transparency on allocation nor oversight. Of these US\$1 billion, US\$500 million was used to pay the US for 12 A-29s Super Tucano aircraft and the remaining US\$500 million was unaccounted for and used in the remaining "security vote".²³

A POWERHOUSE WITH DOMESTIC CHALLENGES

Nigeria is of strategic interest to the African region and global powers, despite the country's many challenges. It holds considerable political, military, and economic influence on the African continent, particularly in the Economic Community of West African States and the African Union and through its petroleum industry and exports. For example, it plays a prominent role as an oil supplier for many of the world's largest arms suppliers and providers of security assistance, including the United States and France.²⁴ Nigeria continues to be of geostrategic relevance to the United States, as it carries the potential for democracy on the continent, both as an inspiration for emergent democratic states and as a bulwark against fundamentalist insurgencies and military rule.

22 Nweze, Kingsley. "Corruption by Military Responsible for Nigeria's Worsening Insecurity, Says ICPC." *Arise News*, September 10, 2022. <https://www.arise.tv/corruption-by-military-responsible-for-nigerias-worsening-insecurity-says-icpc/>

23 Aworinde, T. "\$1bn fund: How defence ministry purchased N37.9bn military vehicles, arms". *Punch*, April 25, 2021. <https://punchng.com/1bn-fund-how-defence-ministry-purchased-n37-9bn-military-vehicles-arms/>.

24 OEC. Crude Petroleum in Nigeria. 2024. <https://oec.world/en/profile/bilateral-product/crude-petroleum/reporter/nga>.



AH-1Z Viper, Attack helicopter. © Pixabay



Factsheet: The Case of US Military Assistance to Nigeria²⁵

Between 2000 and 2021, the United States provided more than US\$232 million in security sector assistance and notified US\$593 million in foreign military sales, and US\$305 million in direct commercial sales to Nigeria—all designed to support the Nigerian government security and counterterrorism efforts, increase defence trade, promote cooperation on maritime and border security, and strengthen military professionalisation and security sector governance. Assistance has significantly increased in the past years. U.S. military assistance to Nigeria has totalled around US\$650 million, in addition to US\$1.8 billion in Foreign Military Sales (FMS).²⁶

- In April 2022, the U.S. announced a new US\$997 million of FMS for 12 AH-1Z Attack Helicopters and related training and equipment to Nigeria.
- In 2017, the U.S. approved the US\$593 million sale of 12 A-29 Super Tucano aircraft and weapons to Nigeria, constituting what was until 2022 the largest U.S. foreign military sale in sub-Saharan Africa.

Despite reports of civilian casualties from Nigerian Air Force (NAF) airstrikes, including several ongoing investigations on human rights abuses, and an official appeal from some U.S. Senators to halt arms sales to the country, the flow of U.S. weapons into Nigeria has not yet slowed. In fact, 2020 saw the largest influx of direct commercial sales to the country in the last twenty years.²⁷

25 Center for Human Rights and Humanitarian Studies (CHRHS), the Security Assistance Monitor (SAM), and InterAction. "US Security Partnership and the Protection of Civilians: The Case of Nigeria and the Nigerian Armed Forces." Providence, RI: Brown University, May 2022. <https://watson.brown.edu/chrhs/files/chrhs/imce/partnerships/Civ-Mil/Nigeria-May-2022-Factsheet.pdf>.

26 US Department of State. The United States and Nigeria: Partnering for Prosperity Factsheet. January 23, 2024. <https://www.state.gov/the-united-states-and-nigeria-partnering-for-prosperity/#:~:text=Peace%20and%20Security&text=Securing%20Nigeria%20is%20a%20shared,billion%20in%20Foreign%20Military%20Sales>.

27 Reuters Investigates, "Nightmares in Nigeria: A conflict waged on the lives of women and children", 2022-2023; Daphne Psaledakis, "U.S. Congress members seek halt to US \$1 billion Nigeria weapons deal", *Reuters*, February 16, 2023



Participants in a group photo at the training in Kano State. a two-day Defence and Security (financial management, gender and operational disparities) anti-corruption training for civil society in Kano State. The training, organised by the Civil Society Legislative Advocacy Centre (CISLAC) in collaboration with the Transparency International Defence & Security with support from the Ministry of Foreign Affairs of the Netherlands.

The ongoing corruption, fraud, financial mismanagement, and wider abuse of power within the defence and security sector have exacerbated Nigeria's numerous security threats and threatened the country's ability to mitigate escalating violent conflict within its borders. The failure of state security forces to protect local populations from terrorist violence has contributed to the proliferation of self-defence militias and the militarisation of local communities.²⁸ Much of this radicalisation has been oriented to Islamist fundamentalist insurgents, who can supply services and protection that the government is unable or unwilling to provide. They have also sought to win local communities' support through promises of service delivery, while also threatening and intimidating communities with killings of civilians, destruction of villages, and kidnapping of local girls. Alienation from the government has also resulted in the recruitment of

both soldiers and civilians into jihadist groups, as well as organised crime networks. It has also bred local conflicts among religious and ethnic groups over scarce resources. Human rights violations by state security forces compound the problem, with recent concerns over the increasing use of air strikes that have resulted in numerous civilian deaths, using technology and arms supplied by global powers.²⁹

Nigerian military and security forces have also been implicated in violence against civilians, including sexual and gender-based violence.³⁰ This has been particularly pernicious in north-eastern Nigeria in counter-terrorism operations, where military and security personnel have allegedly been involved in sexual forms of corruption linked to survival sex (mostly involving displaced women and girls), sex trafficking and conflict-related

28 Carboni, Andrea. "Conflict Watchlist 2023: Nigeria." ACLED (blog), February 8, 2023. <https://acleddata.com/conflict-watchlist-2023/nigeria/>.

29 Lewis, David, and Reade Levinson. "Bombing of Herders Highlights Deadly Air Attacks by Nigerian Military." *Reuters*, June 6, 2023, Special Report. <https://www.reuters.com/investigates/special-report/nigeria-military-civilian-airstrikes/>; Center for Preventive Action. "Violent Extremism in the Sahel". 2024. Global Conflict Tracker. Council on Foreign Relations. <https://www.cfr.org/global-conflict-tracker/conflict/violent-extremism-sahel/>; Amnesty International. Nigeria: Military razes villages as Boko Haram attacks escalate. 2020. <https://www.amnesty.org/en/latest/news/2020/02/nigeria-military-razes-villages-as-boko-haram-attacks-escalate/>.

30 Ibid; Human Rights Council, "Summary of stakeholders' submissions on Nigeria", A/HRC/WG.6/45/NGA/3 (2023), <https://digitallibrary.un.org/record/402897?>; Human Rights Watch, Submission to the Universal Periodic Review of the Federal Republic of Nigeria (July 2023), Human Rights Watch Submission to the Universal Periodic Review of Nigeria | Human Rights Watch (hrw.org); Human Rights Watch. 'Nigeria: events of 2022', 2023. <https://www.hrw.org/world-report/2023/country-chapters/nigeria>; Levinson, Richard. "More women describe enduring forced abortions in Nigerian Army programme", *Reuters*, 19 April 2023, <https://www.reuters.com/investigates/special-report/nigeria-military-forced-abortions/>; Amnesty International. "Nigeria: 'They betrayed us': Women who survived Boko Haram raped, starved and detained in Nigeria", 2018, <https://www.amnesty.org/en/documents/afr44/8415/2018/en/>; Hodal, Kate.



Participants in a group photo at a one-day workshop on reforms in the Nigerian defence and security sector (financial management, gender and operational disparities), organised by CISLAC in collaboration with Transparency International Defence & Security with support from the Ministry of Foreign Affairs of the Netherlands in Keffi, Nasarawa State.

sexual violence against women and girls as well as men and boys.³¹ Measures have been taken to hold security forces accountable for human rights violations, particularly through the Presidential Investigation Panel established in 2017.³² However, these measures did not yield the desired results, and impunity continues to be an ongoing problem among the armed forces.³³

CISLAC has also highlighted issues around personnel management in the armed forces, including faulty recruitment processes, inadequate human resources, and decentralised remuneration systems and structures.^{34 35} These reported irregularities in recruitment, appointment, deployment, remuneration and promotion across defence and security institutions pave the way for corruption.^{36 37 38}

These infractions, which other analysts corroborate, constitute a major impediment to the effective provision of defence and security in Nigeria.³⁹

The failure of state security forces to protect local populations from terrorist violence has contributed to the proliferation of self-defence militias and the militarisation of local communities.

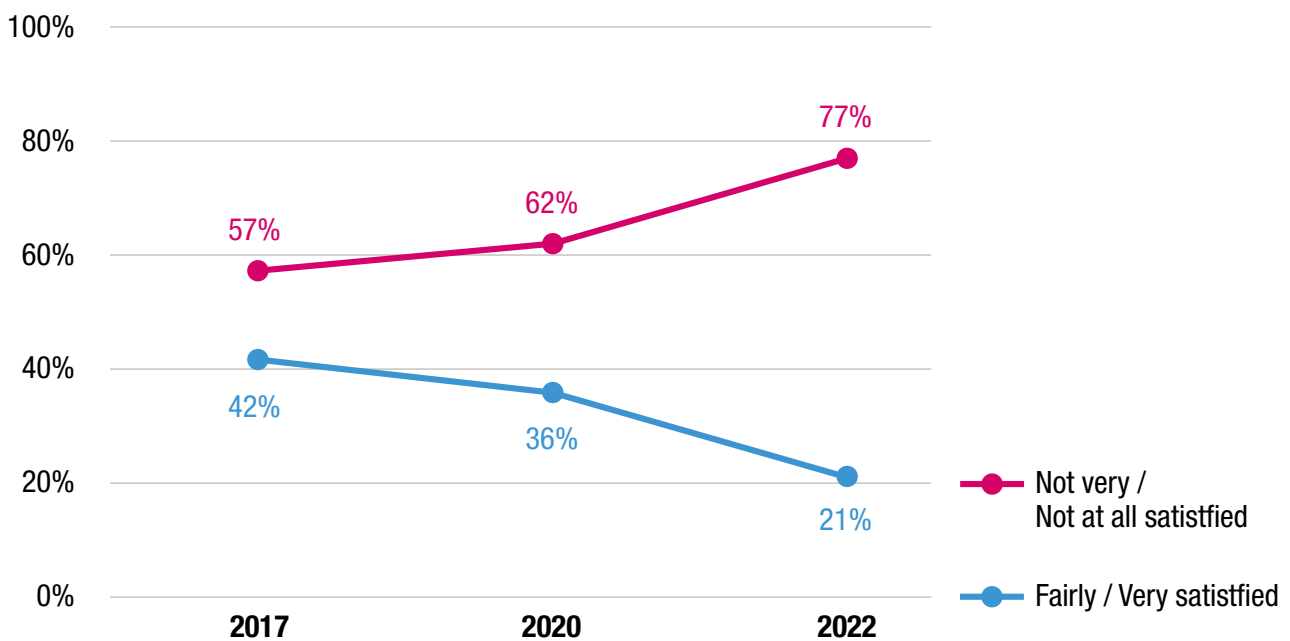
- 31 Emeka Thaddeus Njoku and Joshua Akintayo, 'Sex for Survival: Terrorism, Poverty and Sexual Violence in North-Eastern Nigeria', *South African Journal of International Affairs* 28, no. 2 (3 April 2021): 285–303, <https://doi.org/10.1080/10220461.2021.1927166>; Drishti Sagar, 'Sexual Violence against Women in Nigerian Armed Conflicts', *Indian Journal of Law and Legal Research* 5 Issue 1 (2023): 1; Emeka Thaddeus Njoku and Isaac Dery, 'Spiritual Security: An Explanatory Framework for Conflict-Related Sexual Violence against Men', *International Affairs* 97, no. 6 (1 November 2021): 1785–1803, <https://doi.org/10.1093/ia/iab175>; Patricia Donli, 'Intersections between Corruption, Human Rights and Women, Peace and Security: Nigeria Case Study' (Global Network of Women Peacebuilders, October 2020), https://gnwp.org/wp-content/uploads/Corruption-Research-Report_Dec-2020-Nigeria.pdf; Emeka Thaddeus Njoku, Joshua Akintayo, and Idris Mohammed, 'Sex Trafficking and Sex-for-Food/Money: Terrorism and Conflict-Related Sexual Violence against Men in the Lake Chad Region', *Conflict, Security & Development* 22, no. 1 (2 January 2022): 79–95, <https://doi.org/10.1080/14678802.2022.2034369>.
- 32 Human Rights Council, National report submitted in accordance with paragraph 5 of the annex to Human Rights Council resolution 16/21, Nigeria, A/HRC/WG.6/31/NGA/1 (United Nations, 2018), Paras. 68–70, <https://documents-dds-ny.un.org/doc/UNDOC/GEN/182/589/9X/PDF/1825899.pdf?OpenElement>
- 33 Human Rights Watch, Submission to the Universal Periodic Review of the Federal Republic of Nigeria (July 2023), <https://www.hrw.org/news/2023/07/22/human-rights-watch-submission-universal-periodic-review-nigeria>; U.S. Department of State, "2023 Trafficking in Persons Report: Nigeria", (2023), <https://www.state.gov/reports/2023-trafficking-in-persons-report/nigeria>
- 34 Communique issued at the end of a one-day workshop on reforms in the Nigerian defence and security sector. Organised by Civil Society Legislative Advocacy Centre (CISLAC/Transparency International, TI-Nigeria) in collaboration with Transparency International Defence & Security, Keffi Nasarawa state, August 29, 2023.
- 35 Communique issued at the end of a two-day defence and security anti-corruption training for Civil Society Legislative Advocacy Centre (CISLAC/Transparency International, TI-Nigeria) in collaboration with Transparency International Defence & Security, Kano state, 21–22 February 2024.
- 36 Insecurity: Nigerian 'Soldiers' Send SOS to Buhari on Poor Treatment, Corruption in the Military, *Global Sentinel*, September 16, 2022.
- 37 Phil Miller, 'Ghost soldiers' - Britain's shadow war in West Africa, *Declassified UK*, September 15, 2022.
- 38 Transparency International Defence & Security. Country Brief: Nigeria. 2020. https://ti-defence.org/gdi/wp-content/uploads/sites/3/2019/10/Nigeria_GD-2020-Brief.pdf.
- 39 Center for Preventive Action. "Violent Extremism in the Sahel". 2024. Global Conflict Tracker. Council on Foreign Relations. <https://www.cfr.org/global-conflict-tracker/conflict/violent-extremism-sahel>; Amnesty International. Nigeria: Military razes villages as Boko Haram attacks escalate. 2020.



Recent Afrobarometer survey findings for Nigeria on democracy and corruption⁴⁰

- Despite ongoing corruption scandals involving high-level officials, support for democracy among Nigerians is strong, with 73% of respondents rejecting military rule, and 70% stating that democracy is always preferable as a form of government.
- However, satisfaction with Nigerian democracy, as it is currently practised, is minimal and continuing to fall (see Figure 2).
- Trust in the army is low, with over half of the respondents stating that they have either just a little trust in the institution or none at all.
- 65% of respondents believe that corruption has increased in the past year, and perceptions of corruption are incredibly high: close to 95% of respondents believe that both civil servants and MPs are regularly involved in corruption.

Figure 2: Recent Afrobarometer survey findings for Nigeria on democracy and corruption



Respondents were asked: Overall, how satisfied are you with the way democracy works in Nigeria?

⁴⁰ Galileo, Amara, Raphael Mbaegbu, and Sunday Joseph Duntoye. "Nigerians Want Democracy, Though Dissatisfaction Rises amid Worsening Economic Conditions." Dispatch No. 606. Afrobarometer, February 21, 2023. <https://www.afrobarometer.org/countries/nigeria/>.

The Government Defence Integrity Index (GDI) measures institutional resilience to corruption in the defence sector by focusing on both policymaking and public sector governance in national defence establishments. The index is organised into five main risk areas: (1) policymaking and political affairs; (2) finances; (3) personnel management; (4) military operations; (5) procurement. Each indicator is scored based on five levels from 0-100 (0, 25, 50, 75, 100), while indicator scores are aggregated (no weighting) to determine the question, risk area and overall scores. Scores are then assigned a band from A - F, which reflects the level of corruption risk.

Range of Scores			Corruption Risk
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

Within these risk areas, the GDI identifies 29 corruption risks specific to the defence and security sector. The GDI is further organised into 77 main questions, which are broken down into 212 indicators. In order to provide a broad and comprehensive reflection of these risk areas, the index assesses both legal frameworks (de jure) and implementation (de facto), as well as resources and outcomes.

INSTITUTIONAL RESILIENCE IN DEFENCE GOVERNANCE

The 2020 GDI reveals a very high level of risk of corruption in Nigerian defence institutions.⁴¹ Since this study, the Nigerian government has arguably not undertaken the necessary reforms to significantly improve the situation. Vulnerabilities in defence institutions and their weak relations with civilian/external oversight institutions remain and are reflected in the historical trend of other fragile and conflict-affected states with weak defence and other public institutions.

The effects of a sustained lack of institutional resilience to corruption have been profound in Nigeria. This self-reinforcing phenomenon reflects a system that not only provides opportunities for the diversion of funds and the peddling of influence, but also contributes to failures of equipment and tactics on the battlefield and ongoing political and economic fragility.⁴²

As Figure 3 illustrates, Nigeria faces a severe lack of transparency in its defence governance. It sits in the bottom quarter of the GDI 2020, alongside most

sub-Saharan African countries. This reflects a lack of transparency that is prevalent across government. Nigeria's 2011 Law on Freedom of Information (FOI) enables defence and security institutions to deny requests for information whose disclosure is deemed a threat to either the international affairs of Nigeria or its defence sector. Although the law stipulates a public interest test to determine whether disclosure of specifically requested information would result in harm to either of these two sectors, it is not clear whether it is ever employed. Defence institutions thus have extensive discretion over whether information is released. The Official Secrets Act reinforces this legal exemption from disclosure.⁴³ As in many other jurisdictions, exceptions rooted in national security protection can limit disclosure, thereby hindering transparency in the defence sector.

In addition to off-budget income such as the Excess Crude Account, off-budget expenditure is permitted by law through vehicles such as special intervention funds and security votes, which operate with little transparency or administrative controls.⁴⁴ This further hampers the ability of civilian oversight bodies to influence decision-making or to track funds that are funnelled to defence activities.

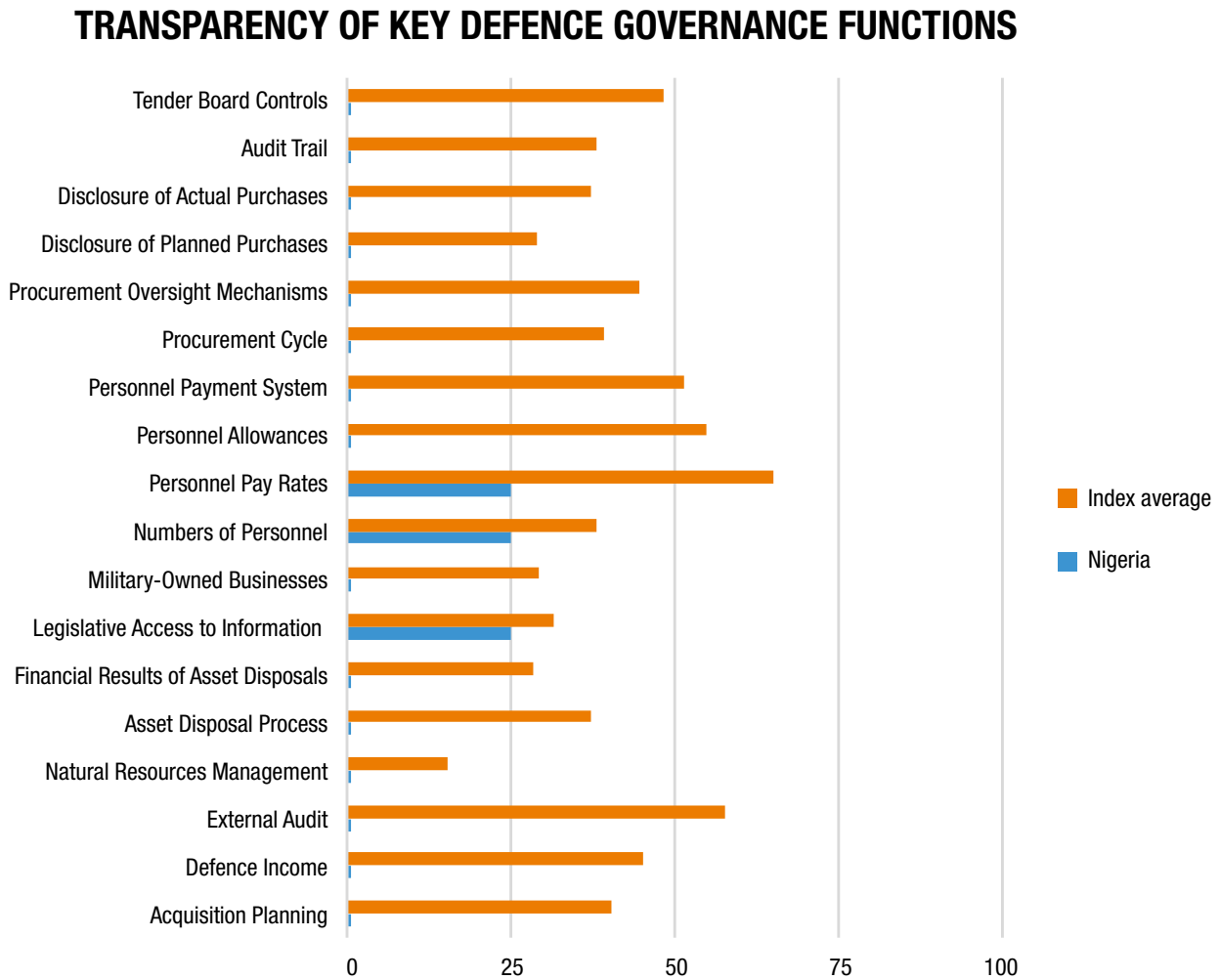
41 Transparency International Defence & Security. "Nigeria". 2019. Government Defence Integrity Index. <https://ti-defence.org/gdi/countries/nigeria/>.

42 Transparency International, Defence & Security. "GDI 2020 Global Report: Disruption, Democracy, and Corruption Risk in Defence Sectors." London: Transparency International UK, November 2021.

43 Global RTI rating. <https://www.rti-rating.org/country-detail/?country=Nigeria>

44 Transparency International. Camouflaged Cash: How Security Votes Fuel Corruption in Nigeria. 2018. https://ti-defence.org/wp-content/uploads/2018/05/DSP_Nigeria_Camouflage_Cash_Web2.pdf

Figure 3: Results of the 2020 GDI on the transparency of key defence governance functions



The functioning of the security and defence committees in the Nigerian Senate and House of Representatives is compromised by the presidency's *de facto* control over the sector and by a legislative capacity gap, which results in almost no responsive policymaking or short- or long-term oversight (see Figure 4)^{45 46}. Administrative oversight by civil servants and public sector institutions is also severely lacking, even when compared to overall index averages. CISLAC stresses that inadequate technical expertise of some members of relevant defence and security committees in the National Assembly constitute a major barrier to the effective civilian oversight. This leaves the financial and operational management of the sector fully exposed to corruption risk and opaque practices.

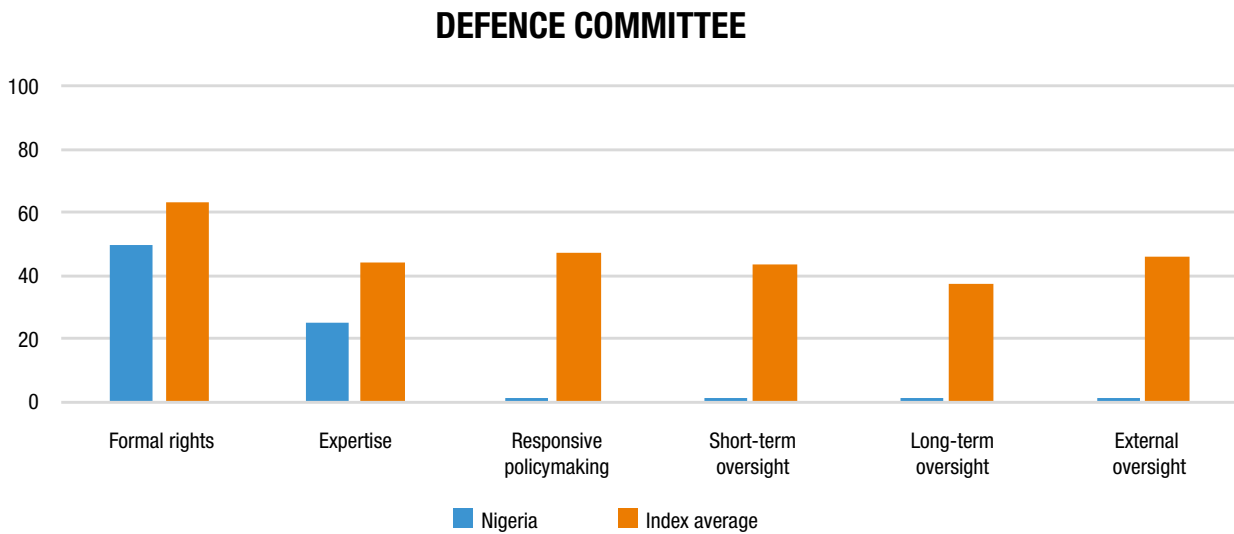
Moreover, GDI data shows that external auditing of defence institutions is compromised by a lack of access to information and cooperation by the Ministry of Defence (MOD), which regularly refuses to submit documents in a timely fashion and bars auditors' access to accounts. Furthermore, the existing legal provisions in the Nigerian Audit Act are outdated; thus, rendering the Office of the Auditor General for the Nigerian Federation operationally incapable of scrutinising the financial management of the sector.

Financial management of the defence sector is severely constrained by the bypassing of existing, albeit limited rules, with the effect of institutionalising informal practices for the benefit of individuals rather than human security.

45 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.

46 Transparency International Defence & Security, Government Defence Integrity Index (GDI) 2020, Nigeria country assessment and brief. Available here: <https://ti-defence.org/gdi/countries/nigeria/>

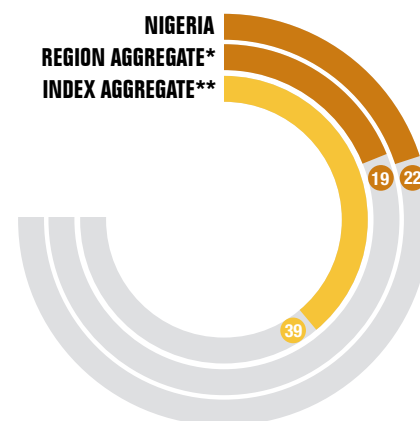
Figure 4: Results of the 2020 GDI on Defence Committees



Hidden defence budgets are also prevalent. The financing of defence procurement is also conducted from non-defence budget resources.⁴⁷ In some years, defence procurement expenditures required supplementary funding.⁴⁸ Section 15 of the Public Procurement Act exempts purchases related to national security from public procurement legislation and effectively shields them from any scrutiny. Most defence contracts are not allocated under official tenders and are often sourced as “emergency procurement” even though they are not actually signed to meet emergency needs.⁴⁹ In addition to being shrouded in secrecy, the defence procurement process in Nigeria is severely hampered by the lack of effective oversight, and in several cases, the lack of legal requirement for oversight. As a result, in the 2020 GDI, Nigeria received zero scores on almost all aspects of the procurement process, including procurement legislation, procurement oversight mechanisms, procurement linked to national strategy, competition in procurement, tender board controls, and anti-collusion controls.

Nigeria’s civic engagement scores reveal that the government rarely engages on issues of defence with the public, even though scores are equal to or surpass overall index averages concerning the strength and participation of civil society (See Figure 5). This insistence by civil society actors on engaging in public discourse and making demands of government places Nigeria in a much stronger position than its weak GDI scores would otherwise indicate.

OVERALL COUNTRY SCORES



RISK GRADE

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

Source: Government Defence Integrity Index 2020, Country brief Nigeria. <https://ti-defence.org/gdi/countries/nigeria/>

* The region aggregate is based on the average overall country score from 8 countries in West and Central Africa: Angola, Burkina Faso, Cameroon, Cote d'Ivoire, Ghana, Mali, Niger, Nigeria.

**The index aggregate is based on the average overall country score from all the 86 countries the GDI analyses.

47 Transparency International Defence & Security, Government Defence Integrity Index 2020, Country Assessment and Brief Nigeria. Available here: ti-defence.org/gdi/countries/nigeria/
 48 Tian, Nan, Diego Lopes da Silva, Xiao Liang, and Lorenzo Scarazzato. "Trends in World Military Expenditure, 2023." Stockholm International Peace Research Institute (SIPRI), April 2024. <https://www.sipri.org/publications/2024/sipri-fact-sheets/trends-world-military-expenditure-2023>.
 49 Federal Republic of Nigeria Official Gazette. Public Procurement Act. 2007. <https://www.bpp.gov.ng/wp-content/uploads/2019/01/Public-Procurement-Act-2007.pdf>.

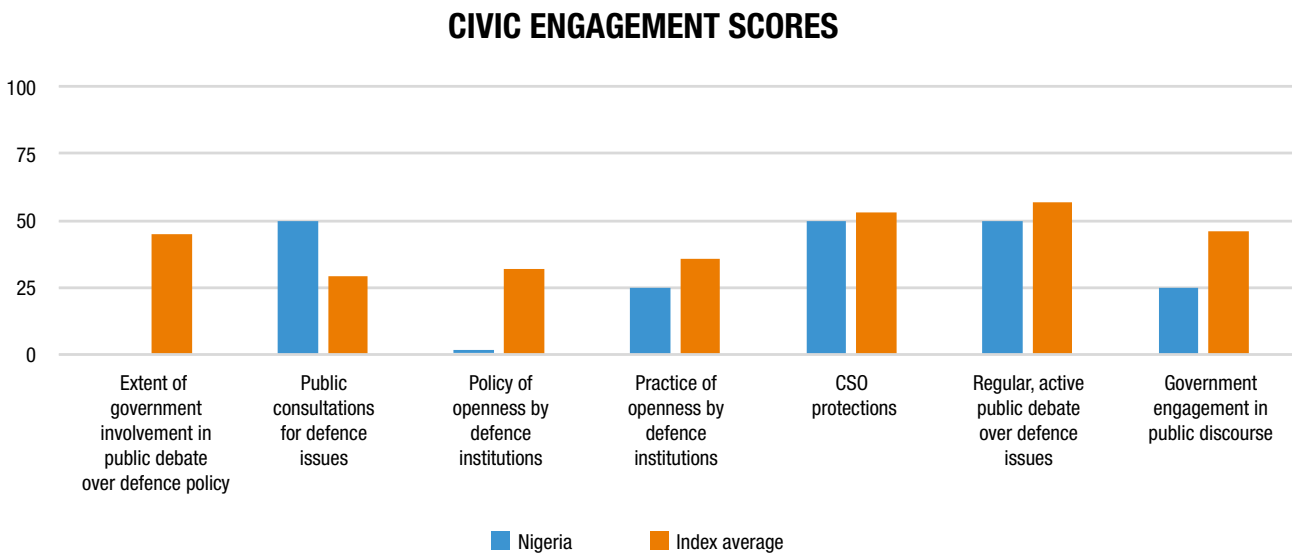
Nonetheless, civil society actors and international organisations have done considerable work on peace and security in Nigeria; for example, through the establishment of a variety of platforms that engage stakeholders. This includes the National Peace and Security Forum, the National Civil Society Consultative Forum on Peace and Security, and the State Conflict Management Alliance. Substantive work is also being done to establish relationships between the armed forces and civilian communities, as a means of providing better safety and security, including to improve gender-responsive security to local populations.⁵⁰

Even though defence institutions lack a clear engagement policy with civil society, and even with the ongoing attacks on freedom of expression, there is continued pressure for change. Transparency, access to information, and external accountability are key to identifying a path forward for defence governance reform.⁵¹



Nigerians protesting on the street © Pexels, Tope A. Asokere

Figure 5: Results of the 2020 GDI on civic engagement in the defence sector



50 See for instance: UN Women, "Final evaluation of the enhancing gender-responsive security operations and community dialogue project in Nigeria", (2022), <https://gate.unwomen.org/EvaluationDocument/Download?evaluationDocumentID=9834>; UN Women, "Women, Peace and Security" <https://africa.unwomen.org/en/where-we-are/west-and-central-africa/nigeria/women-peace-and-security>; Friedrich Ebert Stiftung, "Women-only civil-military relations training in southeast Nigeria", (2023), <https://nigeria.fes.de/e/women-only-civil-military-relations-training-in-southeast-nigeria>

51 Civicus Monitor. "Civic Space Continues to Be Regularly Violated in Nigeria," March 18, 2022. <https://monitor.civicus.org/explore/civic-space-continues-to-be-regularly-violated-in-Nigeria/>.

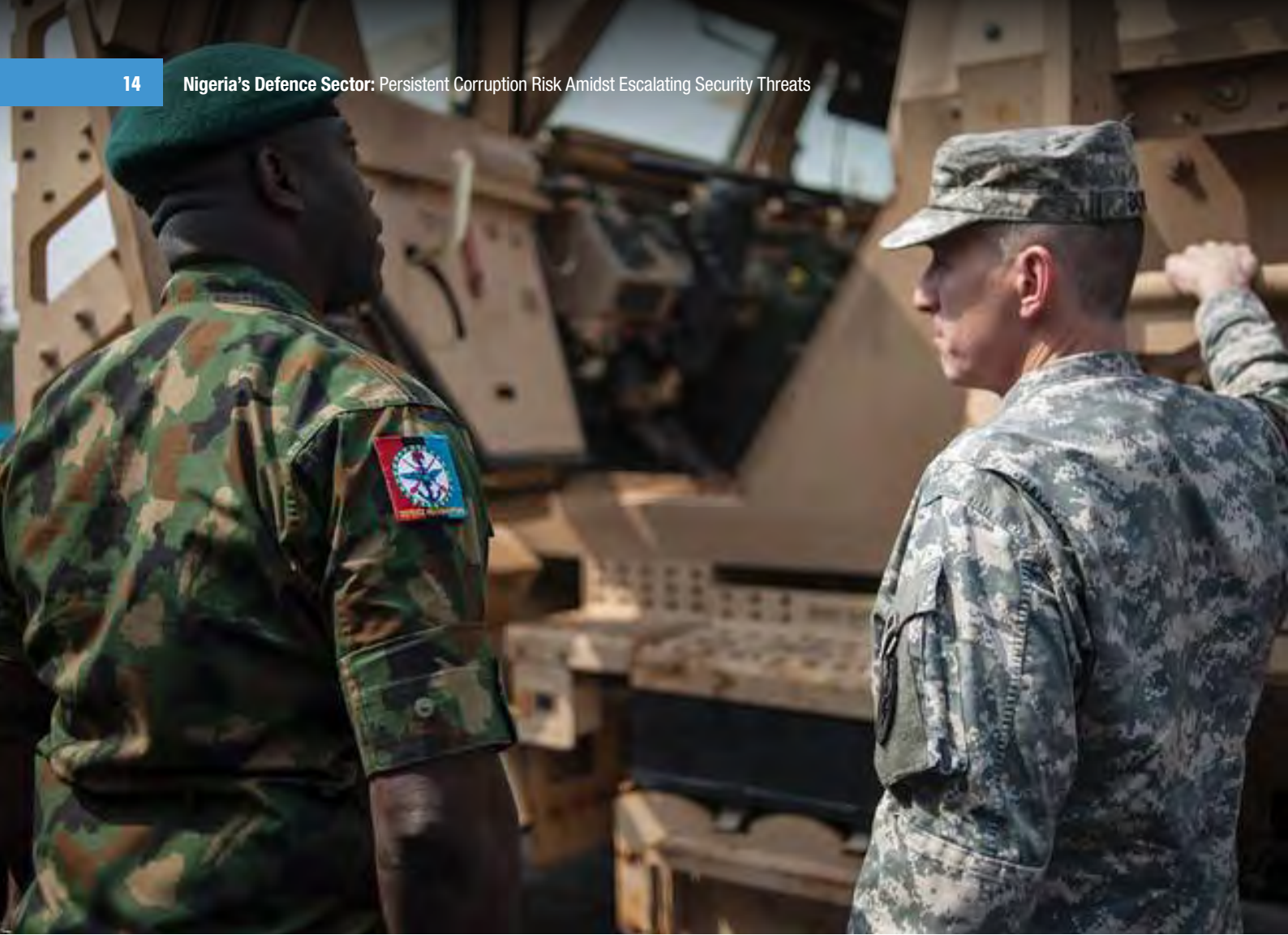
RECOMMENDATIONS

While the GDI offers a comprehensive assessment of institutional strengths and weaknesses that are crucial for corruption risk mitigation, it is important to understand how its findings can be best applied. Rather than capturing information about one specific area of interest, the GDI captures information about the entire system encompassing defence governance. This means that findings apply to a range of actors (e.g., parliament, civil service, armed forces, media, civil society organisations, etc.), and a range of activities (e.g., policymaking, personnel management, financial management, procurement, operations). As a result, it extends well beyond the remit of what one organisation can address effectively. That is, the expertise needed to address problems will be found across a range of international, national, and sub-national entities. Collaboration is thus crucial to the effective use of GDI findings.

The following recommendations, which are informed by the preceding empirical analysis, distinguish between actions that TI-DS is well-placed to lead in partnership with CISLAC and other international actors and actions that should consist of providing advisory or advocacy support to other stakeholders.

In partnership with CISLAC:

- 1 Continue to support national and sub-national stakeholder platforms that engage with the Nigerian government on key issues related to defence and corruption. This will allow civil society actors to provide input into national security strategy discussions and implementing policies.
- 2 Draft an internationally accepted range of exceptions for defence and security that can be used in the development of legal frameworks, specifically in the right to information (RTI) law or information classification systems. This is also important for regulations governing procurement transparency and budget transparency.
- 3 Advocate for public disclosure of critical information about the defence sector, including defence budgets, single source and competitive contracting, military acquisitions, defence income and foreign assistance, secret items, disaggregated expenditures, and asset disposals.
 - a. Establishing guidelines for separating confidential from non-confidential information, similar to the Global Principles on National Security and the Right to Information – The Tshwane Principles, would help limit abuses by setting out what information on budgets and procurements could be disclosed. For genuinely confidential procurements, a separate legal procedure could be designed allowing for monitoring by a confidential senate committee and a unit with suitable security clearance within the Bureau for Public Procurement (BPP).
- 4 Immediately amend the Audit Act by the National Assembly to address current trends and challenges, while enhancing the effective functioning of the Office of Auditor General of the Federation to fully interrogate financial management in defence and security sector.
- 5 Advocate for the harmonisation of legal and policy frameworks governing defence and security, both through independent analysis and via platforms for direct engagement with government actors. This is particularly relevant for freedom of information and whistleblowing and for public procurement processes and national strategy and policy development.
 - a. Of particular note is the absence of a guiding policy or law on arms acquisitions or defence strategy over a 5-year term. It may be the case that defence and security strategies should be merged into an overall approach that complements the use of military force with policing, or that defence and security strategies need to be better defined so that they are less prone to misapplication or abuse by high-level officials. The framework should guide appropriate considerations for the procurement process, including needs identification, capability assessment, acquisition strategy and solicitation, and comprehensive contract evaluation.



Major-General B.T. Ndiomu (L) from the Nigerian Defence Force speaks to Colonel Patrick Doyle, U.S. Defence Attaché to Nigeria, in January 2016.
© Agence France-Presse/Getty Images

- 6** Integrate a gender component to the defence and security budget of relevant ministries to ensure adequate financial planning for inclusive operations with monitoring mechanisms for gender-related compliance. This will help to prevent gender-based violence and abuse during operations. It has become imperative to fully implement the United Nations Security Council Resolution 1325 to adequately integrate women's participation and representation at all levels of decision making in the defence and security sector.

In partnership with the CISLAC and NATO Building Integrity Programme (NATO-BI), Norwegian Centre for Integrity in the Defence Sector (CIDS), or Geneva Centre for Security Sector Governance (DCAF):

- 7** Strengthen civilian oversight of the defence sector, both in the legislature and the administration. Priority areas are:
- a. Enhance skills within the legislature and parliamentary committee system, particularly regarding oversight of defence strategies and policies, defence budgets and arms imports.
 - b. Administrative oversight of military expenditures through external auditing and improved tracking of financial outlays.
 - c. Administrative oversight of procurement practices through tender board controls and anti-collusion controls.

8 Incorporate corruption risk mitigation into military operations, in collaboration with MOD and Armed Forces. Priority areas are:

- a. Corruption risk in military doctrine and forward planning.⁵²
- b. Integration of anticorruption into operational training.

9 Strengthen personnel management systems for both military and civilian personnel, in collaboration with MOD and Armed Forces. Priority areas are:

- a. Payment systems, including numbers of personnel, pay rates, and allowances.
- b. Formalisation and oversight of top-level appointments, promotions, and recruitment.
- c. Integrity standards in defence personnel management (code of conduct, anti-bribery, anticorruption training, etc).

In collaboration with or providing advisory support to other actors, including national civil society actors and international actors such as donor governments, multilateral institutions, or transnational NGOs:

10 Support civil-military cooperation for localised security solutions, bringing an awareness of corruption risks as threats to stability, and advocating for measures to counter small arms proliferation and radicalisation of local communities.

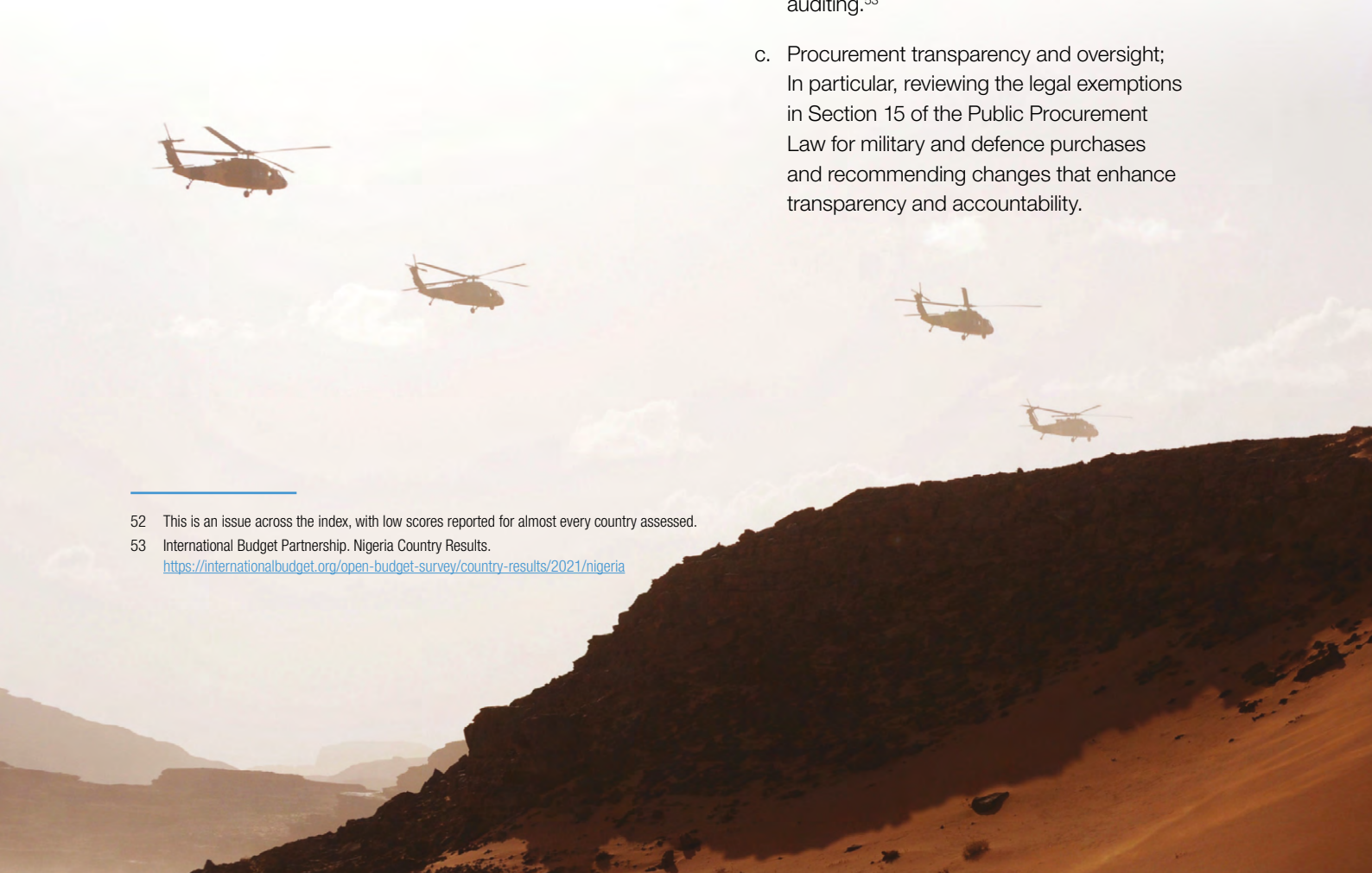
11 Embrace targeted anti-corruption strategies that cut across financial reform implementation in asset recovery and repatriation, while mobilising citizens' participation in the anti-corruption process.

12 Strengthen institutional resilience, emphasising that transparency and integrity are critical to building and sustaining effective organisational practices. Priority areas are:

- a. Information sharing across and within government – information must be shared with oversight authorities and departments with shared responsibilities. This includes budgets, audits, expenditures, secret items, intelligence, and military acquisition plans.
- b. Open budgets, with a focus on secret items and auditing.⁵³
- c. Procurement transparency and oversight; In particular, reviewing the legal exemptions in Section 15 of the Public Procurement Law for military and defence purchases and recommending changes that enhance transparency and accountability.

⁵² This is an issue across the index, with low scores reported for almost every country assessed.

⁵³ International Budget Partnership. Nigeria Country Results. <https://internationalbudget.org/open-budget-survey/country-results/2021/nigeria>





Transparency International (TI) is the world's leading non-governmental anti-corruption organisation, addressing corruption and corruption risk in its many forms through a network of more than 100 national chapters worldwide.

Transparency International Defence & Security (TI-DS) works to reduce corruption in defence and security sectors worldwide.



Civil Society Legislative Advocacy Centre (CISLAC) is a non-governmental, non-profit, advocacy, information sharing, research, and capacity building organisation. Its purpose is to strengthen the link between civil society and the legislature through advocacy and capacity building for civil society groups and policy makers on legislative processes and governance issues.

ACKNOWLEDGEMENTS

We would like to thank the Ministry of Foreign Affairs of the Kingdom of the Netherlands for their generous financial support for the production of this policy brief. This brief has been completed in collaboration with the Civil Society Legislative Advocacy Centre (CISLAC) - the Transparency International (TI) national chapter in Nigeria. We thank them for their partnership and extensive contributions.

Authors: Stephanie Trapnell, Sabrina White, Abubakar Jimoh, Léa Clamadieu, Denitsa Zhelyazkova

Contributors: Patrick Kwasi Brobbey, CISLAC, Yi Kang Choo

Reviewers: Matthew T. Page, Sara Bandali

Editor: Michael Ofori-Mensah

Design: Colin Foo



Ministry of Foreign Affairs of the
Netherlands

© 2024 Transparency International. All rights reserved. Reproduction in whole or in parts is permitted, providing that full credit is given to Transparency International and provided that any such reproduction, in whole or in parts, is not sold or incorporated in works that are sold. Written permission must be sought from Transparency International if any such reproduction would adapt or modify the original content.

Published August 2024.

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of July 2024. Nevertheless, Transparency International cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

Transparency International UK

Registered charity number 1112842

Company number 2903386