

## SECURITY



## Security Votes and Fiscal Accountability in Nigeria's Security Governance

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**Cover Image:** Nigeria Police officers

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Nigeria is allocating more resources to security than at any point in its recent history, yet insecurity persists across the federation. Banditry, kidnapping, communal violence, insurgent activity, and organised crime continue to affect large parts of the country despite sustained—and in many states expanding—security-related expenditure. In 2023, at least [8,734 Nigerians](#) were reported killed in insecurity incidents, and by 2024, fatalities remained elevated in the 9,500–9,600 range, indicating persistent and widespread violence.

This widening gap between spending and outcomes suggests that Nigeria's security challenge is not reducible to inadequate funding. Rather, it reflects a governance failure rooted in how security financing is structured, allocated, and institutionalised. At the centre of this failure lies the expanding role of subnational discretionary allocations—commonly termed security votes.

Originally conceived as emergency funding instruments to enable rapid response to unforeseen threats, security votes have evolved into a structural feature of state budgeting. Their scale has grown significantly, absorbing fiscal space at a time of constrained revenues and rising expenditure pressures. Between 2023 and 2025, states across Nigeria earmarked a combined [N525.23 billion](#) for security votes and related operations, with allocations rising from N150.47 billion in 2023 to N164.07 billion in 2024, and then surging to N210.68 billion in 2025. Yet their governance arrangements remain weak, opaque, and largely disconnected from institutional security planning and accountability frameworks.

This evolution has occurred alongside increasing complexity in Nigeria's internal security architecture. The [Constitution](#) vests responsibility for policing and internal security in the federal government, which mandates and deploys core agencies, including the police, armed forces, and intelligence services. States, lacking constitutional policing authority, have nonetheless become de facto financiers of security operations within their territories. The appropriate reform framing is therefore critical: [states](#) should provide structured support to federally mandated agencies, not assume operational command.

The result is a hybrid financing environment in which states commit substantial resources to outcomes they do not formally control, using instruments that operate outside standard public financial management systems. The issue is not whether security votes should exist, nor whether flexibility is required in responding to security threats. Rather, the problem is that the current system has normalised a parallel financing structure that prioritises discretion over institutional capacity. Significant public resources flow through channels that sit outside budgeting discipline, audit processes, and structured oversight, weakening coordination and limiting effectiveness.

This disjunction produces a clear governance failure. While federal security institutions remain under-resourced in critical operational areas, a substantial share of spending occurs outside the institutions responsible for planning and coordination. The persistence of insecurity despite rising expenditure underscores a central question: how can a system deliver credible outcomes when financing is misaligned with institutional mandates and capacity?

Reform must therefore shift from expanding funding envelopes to restructuring security financing. The central task is reallocation—aligning resources with institutions—while preserving operational flexibility.

## Institutional Weakness in the Security Vote Framework

[Nigeria's security vote system](#) is defined by a structural weakness: discretionary security spending operates largely outside the public financial management framework. This is not primarily an implementation failure but the result of structural gaps in statutory authority, reporting standards, audit mandates, and coordination mechanisms.

The first breakdown lies in statutory ambiguity. In most states, security votes are authorised through broad budgetary provisions without explicit legislation defining their scope, permissible uses, or governance arrangements. This reliance on [executive discretion](#), rather than codified rules, weakens institutional responsibility and creates uncertainty over accountability. Where legal frameworks exist, they are often vague, inconsistently applied, and weakly enforced.

The second breakdown concerns documentation and reporting. Security vote expenditures are typically recorded under aggregated budget lines with minimal detail. Procurement processes are frequently exempted, and expenditure classifications are often treated as confidential without standard criteria. As a result, auditors, legislatures, and even security agencies themselves lack consistent information on how funds are deployed. This limits performance assessment, learning, and coordination.

The third breakdown involves oversight. While State Houses of Assembly approve security vote allocations during the budget process, they rarely receive systematic information during execution. Internal audit units are frequently excluded from reviewing classified spending, and auditors general face legal and political constraints in examining security vote expenditures. Oversight exists formally but remains weak in practice.

The fourth breakdown concerns coordination within the security system. Security vote spending is often undertaken outside formal security coordination structures such as state security councils, police commands, or joint operations frameworks. This encourages ad-hoc interventions rather than sustained investment in intelligence, logistics, training, and institutional capacity. Spending decisions are frequently reactive, responding to immediate pressures rather than strategic security priorities.

The [cumulative effect](#) is the emergence of a parallel financing structure that weakens the institutions responsible for delivering security. This parallelism dilutes strategic coherence, undermines fiscal discipline and limits institutional learning, the core failure at the heart of Nigeria's security governance crisis.

## Evidence and Outcomes: Spending Without Results

Available evidence from conflict monitoring systems, state budget trends, and public expenditure patterns reinforces a central governance insight: increased security spending has not produced commensurate improvements in security outcomes.

Between 2019 and 2023, Nigeria experienced wide swings in violence rates reported by the Armed Conflict Location and Event Data Project (ACLED): fatalities rose from approximately [5,952 in 2019 to 10,880 in 2021](#), peaking before marginally declining to 10,754 in 2022 and 8,734 in 2023. This trajectory indicates persistently high levels of lethal violence even as budgets have risen. The latest data further show an uptick in fatalities in 2024, with around 9,596 reported deaths, underscoring that violence remains endemic despite substantial state security vote spending.

### Three governance patterns stand out.

First, [spending growth](#) has not translated into outcome improvement. In states where security votes have increased by double-digit percentages over successive fiscal cycles (e.g., overall national allocations rising over 40 per cent between 2023 and 2025), conflict indicators such as deaths, kidnappings, and armed incidents have not declined.

Second, spending is weakly linked to institutional planning. Police commands, civil defence units, and [intelligence agencies](#) frequently report limited visibility into how security vote funds are allocated or utilised. Without integration into operational planning frameworks, spending fails to strengthen core security capabilities.

Third, [expenditure traceability](#) is limited. Budget reviews show that security votes are commonly aggregated into single-line items with no public breakdown across logistics, intelligence, prevention, or response. This obscures strategic intent and prevents systematic assessment of what types of spending are most effective.

Collectively, this evidence supports a clear conclusion: [Nigeria is not short of security spending](#). It is short of structured, accountable, institution-linked security financing that can translate resources into measurable security improvements.

## Why the System Endures

The persistence of the security vote system reflects entrenched political and institutional incentives.

Executive discretion remains politically attractive. [Security votes](#) provide governors with flexible resources that can be deployed rapidly and discreetly. This flexibility supports crisis management, political negotiation, and localised security responses. Reforms that introduce structure or visibility are often perceived as constraints rather than enablers, even where they would improve effectiveness.

Legislative oversight is structurally weak. [State legislatures](#) often depend on the executive for budget execution and political support, reducing incentives to challenge discretionary practices. Information asymmetries further limit effective scrutiny.

Audit institutions face access constraints. [Auditors general](#) frequently lack legal clarity or political backing to review classified expenditures comprehensively. Even where mandates exist, enforcement is uneven.

Fragmentation across states diffuses reform pressure. Without national standards, each state operates its own security vote model, reducing comparability and weakening momentum for coordinated reform.

The political economy is therefore clear: the status quo aligns with the incentives of key actors while imposing diffuse costs on security institutions and public confidence.



Nigerian police officers monitor a rally by opposition party members.  
Photograph: Tife Owolabi/EPA

## Comparative Insights

Countries that face complex security threats often maintain provisions for confidential or emergency security expenditures. The difference lies in how these expenditures are governed. In systems that maintain [operational secrecy](#) without undermining accountability, several institutional features are common.

**Clear statutory definitions:** Confidential security expenditures are embedded within national budget laws. Legislation defines permissible uses, reporting obligations, and oversight mechanisms, reducing ambiguity while protecting operational sensitivity.

**Integration with public financial management systems:** Even where details are classified, confidential expenditures pass through standard budget preparation, execution, and [audit processes](#). This maintains fiscal discipline and ensures alignment with national security strategies.

**Structured legislative oversight:** Designated committees receive classified reports and conduct closed-door [oversight sessions](#). This reinforces accountability without publicly disclosing sensitive information.

**Audit procedures adapted for confidentiality:** Audit bodies review expenditures using special protocols that protect [classified information](#). While audit results may not be publicly disclosed, they ensure that spending is consistent with statutory rules.

The lesson for Nigeria is not to replicate any individual model but to adopt the [underlying governance](#) principle: confidentiality does not require exemption from accountability. Effective security systems secure operational flexibility through structured rules, not discretionary exceptions.



Members of the Nigeria Police Force and Mobile Police (MOPOL) units on duty

## Policy Pathways for Reform

Reforming Nigeria's security vote system does not require the creation of new institutions or a reconfiguration of constitutional responsibilities. Rather, it requires [integrating discretionary](#) security spending into Nigeria's existing public financial management and security governance frameworks. The challenge is one of alignment between spending discretion and institutional capacity, between flexibility and accountability, and between state-level financing and federally mandated security delivery.

Four governance pillars provide a feasible, institution-centred pathway for reform.

### A. Restore Diagnostic Credibility in Security Spending

Reform does not require abolishing security votes or constraining governors' ability to respond to evolving security threats. Instead, it requires restoring diagnostic credibility by restructuring how security votes are allocated, classified, and aligned with institutional security functions. At present, discretionary spending is weakly connected to identifiable security objectives, limiting the state's ability to assess what works, what does not, and why.

**Core Policy Proposition:** States should adopt a structured allocation framework for security votes that distinguishes clearly between institutional security investment and discretionary, non-kinetic interventions.

#### 60% – Institutional Security Support

This component should be dedicated to structured, programmatic support for federally mandated security agencies operating within state territories, including:

- I. Police operational logistics (vehicles, fuel, communications infrastructure)
- II. Intelligence systems, surveillance tools, and early-warning capabilities
- III. Joint operations support involving formal federal-state coordination mechanisms
- IV. Training, professional development, and capacity enhancement

**Objective:** To strengthen core security institutions, improve coordination, and enhance operational effectiveness without undermining gubernatorial discretion or constitutional boundaries.

#### Responsible institutions:

- I. State Governments (budgeting, appropriation, disbursement)
- II. Nigeria Police Force, Armed Forces of Nigeria, Department of State Services, Nigeria Security and Civil Defence Corps (operational implementation)
- III. State Security Councils (priority-setting and coordination)
- IV. Federal Ministry of Police Affairs and Ministry of Defence (policy alignment and intergovernmental coordination)

#### 40% – Discretionary and Non-Kinetic Spending

This portion should be retained for flexible, context-specific interventions, including:

- I. Community engagement and confidence-building initiatives
- II. Informal intelligence networks and local information channels
- III. Rapid response requirements
- IV. Conflict mediation, stabilisation, and preventative engagement

**Objective:** To preserve the flexibility required to respond to localised security dynamics and non-kinetic threats that formal institutions may not address rapidly.

**Responsible institutions:**

- I. State Governors' Offices
- II. State Ministries of Local Government and Chieftaincy Affairs
- III. Traditional institutions and community-based security structures

This allocation framework reframes the debate. The issue is not that security votes are inherently corrupt or illegitimate, but that they are misallocated and under-institutionalised, weakening both accountability and effectiveness.

**Governance conditions for effective reforms**

The proposed allocation model must be accompanied by governance safeguards that strengthen accountability without compromising operational sensitivity. These safeguards anchor discretion within institutional processes rather than replacing it.

- I. Classified but auditable spending visibility**, ensuring that sensitive expenditures are protected while remaining subject to institutional review
- II. Defined outcome metrics**, enabling performance assessment beyond expenditure volume
- III. Integration into existing security planning structures**, linking spending to documented priorities

Spending should be systematically linked to measurable indicators such as reductions in incidents and fatalities, improvements in response times, and progress in arrests and prosecutions.

**1. Establish Statutory Clarity**

States should enact or update budgetary and public finance laws to define the purpose, scope, and permissible uses of security votes. Clear statutory rules provide a stable governance foundation, reducing ambiguity while strengthening accountability and institutional responsibility.

**Responsible institutions:** State Houses of Assembly; state ministries of justice.

**Trade-off:** Codification may limit ad-hoc discretion but enhances predictability and institutional coherence.

**2. Introduce Structured Disclosure**

While detailed expenditures may remain classified, states should publish aggregate allocations and broad spending categories annually. This approach balances transparency with security sensitivity and improves fiscal credibility.

**Responsible institutions:** State ministries of finance; state budget offices.

**Trade-off:** Public disclosure may increase scrutiny but strengthens public confidence and comparability.

**3. Mandate Confidential Audit Reviews**

Auditors-General should be empowered to review security vote expenditures under classified audit protocols, with findings submitted to designated legislative committees operating under confidentiality rules.

**Responsible institutions:** State audit offices; public accounts committees of state assemblies.

**Trade-off:** Expanded audit access requires safeguards to prevent politicisation or leaks of sensitive information.

## B. Align Incentives and Strengthen Enforcement

Reform will not be sustained unless institutional incentives align with compliance and performance.

### 1. Formalise Legislative Oversight Procedures

State Houses of Assembly should adopt standing rules requiring confidential briefings on security vote execution during the budget cycle, not only at approval stages.

**Responsible institutions:** State Houses of Assembly

### 2. Standardise Reporting Templates

Uniform reporting formats across states would improve comparability, support intergovernmental coordination, and strengthen national security planning.

**Responsible institutions:** National Council on Finance and Economic Development (FECODEC); state budget offices.

### 3. Link Discretionary Allocations to Compliance

Federal coordination and support mechanisms could prioritise states that meet minimum transparency and reporting standards, creating incentives for reform without coercion.

**Responsible institutions:** Federal Ministry of Finance; Federal Ministry of Police Affairs.

**Trade-off:** Conditionality must remain incentive-based to avoid constitutional tensions.

## C. Strengthen Surveillance and Fiscal Intelligence

### 1. Integrate Security Vote Spending into Security Plans

Expenditures should align with formally documented security strategies developed through state security councils.

**Responsible institutions:** State security councils and state police commands.

### 2. Expand Early-Warning and Intelligence Investment

A defined portion of security votes should be allocated to intelligence systems, surveillance architecture, and data-driven prevention.

**Responsible institutions:** Nigeria Police Force; Nigeria Security and Civil Defence Corps; State Security Services.

### 3. Establish Internal Expenditure Validation

Security agencies should maintain internal records of resource deployment to support coordination, learning, and post-operation review.

**Responsible institutions:** Police finance units and state ministries of finance.

**Trade-off:** Institutionalisation may challenge entrenched spending habits and requires sustained political commitment.

## D. Rebuild Public Trust and Institutional Confidence

### 1. Create Structured Community Engagement Platforms

States should conduct periodic consultations with traditional authorities, civic organisations, and community safety networks to assess security priorities and perceptions.

**Responsible institutions:** State Governors' Offices; State Ministries of Local Government.

### 2. Publish Simplified Annual Security Expenditure Summaries

Non-sensitive summaries of allocations and spending categories should be made publicly accessible.

**Responsible institutions:** State budget offices.

### 3. Strengthen Communication on Security Outcomes

Governments should regularly brief the public on how security investments contribute to prevention, intelligence, and coordinated response.

**Responsible institutions:** State ministries of information.

**Trade-off:** Transparency initiatives must be carefully managed to avoid operational disclosure while strengthening legitimacy.

## Conclusion

Nigeria's security crisis cannot be resolved through increased spending alone. The challenge lies in the structure, allocation, and institutionalisation of security resources. Security votes have become a significant component of state security financing, yet their weak governance undermines effectiveness.

Reform requires reallocating security spending to strengthen institutional capacity while preserving necessary flexibility. By embedding discretionary funds within structured, accountable frameworks and aligning them with constitutional mandates and institutional planning, Nigeria can begin to close the gap between spending and outcomes.

This is not a call for moral judgement or centralisation of policing authority. It is a governance reform agenda grounded in realism, constitutional sensitivity, and institutional effectiveness. The choice is clear: continue financing insecurity through misaligned spending, or restructure security financing to deliver results.

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## ISSUES IN THE NEWS



### Nigeria, UK Agree £746m Deal to Upgrade Tin Can, Apapa Ports

UK Prime Minister Sir Keir Starmer on March 19, 2026, received Nigeria's President Bola Ahmed Tinubu at Downing Street, as both countries finalised a £70 million steel supply agreement to support the rehabilitation of two major ports in Lagos.

Under the deal, British Steel will supply around 120,000 tonnes of steel for the upgrade of the Lagos Port Complex and the Tin Can Island Port Complex. The shipment forms part of a wider £746 million re-development programme supported by the United Kingdom.

The port modernisation project is being backed by UK Export Finance, which has guaranteed the financing. The arrangement stipulates that at least 20 per cent of contracts will be awarded to British firms, expected to generate at least £236 million in supplier deals. Of this, £70 million is allocated to British Steel, marking its largest export contract supported by UK Export Finance.

<https://www.vanguardngr.com/2026/03/nigeria-uk-agree-746m-deal-to-upgrade-tin-can-apapa-ports/>

### FG Begins Review of Mining Law

The federal government has commenced a review of existing mining laws in Nigeria as part of efforts to regulate the sector and curb illegal mining activities across the country.

The President of the Nigerian Mining and Geosciences Society (NMGS), Ms Rose Ndong, disclosed this on Friday during a press briefing ahead of the society's 262nd council meeting in Uyo, themed "Optimising Efficiency, Sustainability and Resilience in Natural Resources Management and Infrastructure Development".

Ndong noted that the current mining legislation was last reviewed in 2007, adding that the federal government, in collaboration with relevant stakeholders, including the NMGS, has begun identifying gaps in the existing legal framework.

<https://dailypost.ng/2026/03/20/nigerian-govt-begins-review-of-mining-laws-after-19-years/>

### US Drones Deployed to Nigeria Alongside Troops for Intelligence, Training

The United States has deployed multiple MQ-9 drones and about 200 personnel to Nigeria to support operations against Islamist militants, according to U.S. and Nigerian officials speaking to Reuters.

The deployment follows earlier U.S. military presence in neighbouring Niger, where Washington operated a \$100 million drone base with around 1,000 troops monitoring militant activity

across the Sahel. The facility was shut down in 2024 after Niger's military authorities ordered U.S. forces to withdraw amid growing regional resistance to Western military presence.

Militant activity has intensified in north-west Nigeria, particularly in areas bordering Benin and Niger, where long-running banditry has increasingly overlapped with wider insecurity.

<https://www.reuters.com/world/africa/us-drones-deployed-nigeria-alongside-troops-intelligence-training-2026-03-21/>

### FG to Scrap Common Entrance

The Federal Government of Nigeria is planning to scrap the Common Entrance Examination for admission into junior secondary schools as part of broader reforms to the education system.

The Minister of Education, Dr Tunji Alausa, disclosed this while speaking with journalists in Lagos. He said the Common Entrance Examination would be phased out and replaced with a Continuous Assessment (CA) system.

According to him, the new framework will provide a cumulative record of student performance from Primary One.

"The CA will show how well a student has done from Primary One. Even if a student moves schools, they can take their CA with them to the new school," he said.

<https://punchng.com/fg-to-scrap-common-entrance-track-students-journey-with-identification-number/>



## Benin Outlines Future Priorities

Romuald Wadagni, a candidate in Benin's upcoming presidential election, has unveiled a 2026–2033 programme aimed at transforming the achievements of the Patrice Talon era into tangible social and regional development gains. The strategy is built around the slogan "Further Together".

The programme, presented by the current Minister of Finance, emphasises youth empowerment, local employment, universal social protection, and a "civil-military" security model linked to development. After a decade focused on macroeconomic recovery and large-scale infrastructure development, Benin is preparing to enter what is being described as a decisive new phase.

<https://fr.apanews.net/politique/les-priorites-de-romuald-wadagni-pour-la-venir-du-benin/>

## 16 Chadians Killed in Drone Strike During Funeral

At least 16 people were killed on March 18, 2026, in Tiné, eastern Chad, following a drone strike on a funeral gathering held within a Quranic school compound,

according to a local official quoted by Alwihda Info.

Initial reports indicate that the drone — whose origin has not yet been identified — struck a mourning site where a large crowd had gathered, according to the Chadian research centre CEDPE.

The incident is the latest spillover from the conflict in neighbouring Sudan, which has repeatedly affected border areas inside Chad.

The hospital in Tiné reportedly received 66 wounded persons, according to an Al Jazeera correspondent, while an independent source placed the death toll at more than 18.

<https://www.alwihdainfo.com/tchad-16-morts-dans-une-frappe-de-drone-sur-une-place-mortuaire-dans-l-est-du-pays-a148704/>

## Cameroon Unveils Initiative to Boost Financial Literacy and Inclusion

The Government of Cameroon has launched a pedagogic fact sheet aimed at improving financial literacy and strengthening financial inclusion in the country.

The initiative, developed by the National Economic and Financial Committee (CNEF), was launched in Yaoundé on Thursday, March 12. The ceremony was presided over by the Minister of Small and Medium-Sized Enterprises, Social Economy and Handicrafts, Achille Basiliken III.

The tool focuses on three banking components: disclosure of tariff information, savings accounts, and the pricing of payment incidents.

CNEF said the initiative is designed to improve understanding of banking regulations, strengthen financial literacy, and encourage better

banking habits among users while protecting them from harmful financial practices.

<https://theguardianpostcameroon.com/post/6811/en/homeboost-financial-literacy-inclusion-home>

## Germany Withdraws Diplomatic Staff from Niger Amid Security Concerns

Germany has temporarily withdrawn diplomatic staff from Niger, citing growing insecurity and the risk of kidnappings targeting Western nationals.

The United States had already ordered its embassy personnel to leave the country in late January.

Monitoring groups report that militant groups have expanded their presence across border areas between Niger, Benin, and Nigeria over the past year, with violent attacks rising by around 80 per cent and deaths reportedly tripling.

Niger has faced jihadist violence for more than a decade, with affiliates of al-Qaeda and the Islamic State strengthening their foothold, including a recent deadly attack on an airbase in Niamey.

Since the 2023 military takeover, the junta has struggled to contain the violence, severed ties with France and other Western partners, and turned to Russia for security assistance.







<https://www.africa-news.com/2026/03/21/germany-pulls-embassy-staff-out-of-niger-citing-concerns-over-growing-jihadist-violence/>

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