



CAMOUFLAGED CASH

How 'Security Votes' Fuel Corruption in Nigeria

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in Nigeria**

EXECUTIVE SUMMARY

‘Security votes’ are opaque corruption-prone security funding mechanisms widely used by Nigerian officials.

A relic of military rule, these funds are provided to certain federal, state and local government officials to disburse at their discretion. In theory, they are reserved for covering unforeseen security needs. Transacted mostly in cash, security vote spending is not subject to legislative oversight or independent audit because of its ostensibly sensitive nature. Although officials often spend some of these funds on security, they also channel them into political activities or embezzle them outright.

In Nigeria, popular and official narratives about security vote diverge sharply.

Among average Nigerians, the words ‘security vote’ are synonymous with official corruption and abuse of power. Yet the beneficiaries of security votes—politicians and security officials—argue that are needed to subsidise the operations of Nigeria’s overstretched and underfunded federal security agencies. State officials claim this practice is necessary but nevertheless allows the federal government to shift the cost of national security activities onto the states with no accountability for how those funds are spent. As a result, security votes have become a ‘cancerous tumor’ in the state budget, according to one senior state official.¹

Transparency International estimates that these secretive, unaccounted-for, cash expenditures add up to over \$670 million (N241.2 billion²) annually.

Our analysis of 29 state budgets (no data exists for 7 states) reveals they spend an average of \$580 million (N208.8 billion) in total each year on security votes (see Annex B). Federal government security votes average over \$50 million (N18 billion) annually (see Annex A). Assuming the chairpersons of Nigeria’s 774 local government areas each receive on average \$55,000 (N20 million) in security vote funding each year, local government security votes would amount to another \$42.6 million.

The sum total of Nigeria’s various security votes dwarfs the international security assistance it receives, and is comparable to budgeted spending on national defence and security institutions.

In just one year, these in-cash, extra-budgetary expenditures add up to over nine times the amount of US security assistance to Nigeria since 2012 (\$68.6 million) and over twelve times the \$53.5 million (£40 million) in counterterrorism support the UK promised Nigeria from 2016 to 2020.³ Looking at it from another angle, security vote spending exceeds 70 percent of the annual budget of the Nigeria Police Force, more than the Nigerian Army’s annual budget, and more than the Nigerian Navy and Nigerian Air Force’s annual budget combined.⁴

Rather than phasing out the use of corruption-prone security votes, the current administration has expanded their use in both scope and scale.

In December 2017, the government announced the withdrawal of \$1 billion from the Excess Crude Account—nearly half of Nigeria’s dwindling rainy day fund—for ad hoc security expenditures.⁵ Likewise, Buhari has increased the number of security votes tucked into the federal budget from about 30 in 2016 to over 190 in 2018. The total value of these votes increased from \$46.2 million (N9.3 billion at the time) to \$51 million (N18.4 billion now) over those two years. If President Buhari is serious about reining in official corruption in Nigeria, he has an opportunity to curtail his own government’s widespread use of security votes.

1 Author interview with a senior state government official, October 2017.

2 The value of all naira-to-dollar conversions in this paper were calculated as of 1 January 2018 (\$1=N360) unless otherwise noted.

3 U.S. security assistance to Nigeria (FY2012-FY2018) via Security Assistance Monitor. Available at: <https://securityassistance.org/data/program/military/Nigeria/2012/2018/all/Global/>. UK Foreign and Commonwealth Office. “Foreign Secretary attendance at Regional Security Summit in Nigeria”, 14 May 2016. Available at: <https://www.gov.uk/government/news/foreign-secretary-attendance-at-regional-security-summit-in-nigeria>

4 Federal Government of Nigeria Appropriation Act (2017). Available at: <http://www.nationalplanning.gov.ng/index.php/budget-office/nigeria-budget/national-budget/2017-appropriation-act>

5 Onuah, Felix. “Nigeria to release \$1 billion from excess oil account to fight Boko Haram”, Reuters, 14 December 2017. Available at: <https://www.reuters.com/article/us-nigeria-security/nigeria-to-release-1-billion-from-excess-oil-account-to-fight-boko-haram-idUSKBN1E821A>

RECOMMENDATIONS

1. Pass federal legislation outlawing security votes at the federal, state and local levels.

Even though security votes lack any legal or constitutional basis, it is unlikely that federal, state and local government entities will stop using them without being compelled to do so. A ban on the use of security votes should be accompanied by legislation specifying budgeting procedures and criteria for security expenditures. These should meet international best practices, incorporate oversight mechanisms, transparency standards and strictly defined conditions for the use contingency funds or 'black budgets'.

2. Monitor confidential security spending.

If it is so important for national security that a proportion of federal and states' security budgets remains secret, then it should be equally important that it is spent effectively. The only way to ensure this is to put in place effective oversight structures. For genuinely confidential procurements, a separate legal procedure could be designed allowing for monitoring by specially-vetted legislators and government auditors.

3. Educate officials, security leaders and the general public about risks and drawbacks of using security votes.

Civil society groups, the media and other opinion leaders should challenge the conventional wisdom of using security votes, highlight their corruption risks and suggest constructive alternatives. In the run up to the 2019 elections, candidates should be asked to go on record about the security vote issue.

4. Support state government efforts to set up Security Trust Funds (STFs) as a constructive first step toward phasing out security votes.

The federal government and Nigeria's international partners should work with state governments to establish STFs as a transitional measure. STF best practices should be enshrined in an act passed by the National Assembly, to ensure that their funds are used accountably and in the public interest. The Lagos State Trust Fund (see sections 3 and 5) could be drawn upon as an model. To succeed, these funds must be professionally managed, cost-effective, transparent and free from political and security force interference.

SECURITY VOTES (₦241.2 BILLION) SPEND IS...

↑ HIGHER THAN THE
NIGERIAN ARMY'S
ANNUAL BUDGET
(₦155.4 BILLION)

{ MORE THAN THE TOTAL
COMBINED BUDGET OF THE
NIGERIAN NAVY + AIR FORCE }
(₦189.2 BILLION)



1. UNDERSTANDING SECURITY VOTES

What is a 'security vote'?

Security votes are budgeted funds provided to certain federal, state, and local government officials to spend at their discretion on—in theory—anything security-related. They are budgeted separately from planned security expenditures such as personnel salaries, allowances, equipment, training and operational expenses. Security votes also differ from extra-budgetary defence spending that may be authorised by the President—often in secret—from opaque sources like the Federal Government Independent Revenue account.⁶

In practice, however, security votes have become opaque discretionary accounts ('slush funds') that serve several overlapping functions:

- **Formal.** Supplement army, police and other security agencies' expenditures, often because their budgets have been embezzled or withheld;
- **Informal.** Mobilise and sustain non-state security actors (e.g. vigilantes, youth volunteers, local militias);
- **Political.** Channel public funds into political patronage networks, party coffers, or to cover the cost of elections including campaigns, vote buying, rigging, hiring thugs and post-election litigation;
- **Personal.** Personally enrich senior politicians, officials and security officers.

The use of the word 'vote' to describe a budget item dates back to the British colonial era. Outside of Nigeria, the term continues to be used by officials in the UK, India, Uganda, Kenya and Australia. In India, the term 'vote-on-account' describes temporary funds released by Parliament to cover exigent government expenses until a formal budget is passed.⁷

Unusually for a country as legalistic as Nigeria, security votes do not have a specific constitutional or statutory basis⁸—yet neither are they explicitly prohibited. Security votes somewhat resemble the 'Contingencies Fund', a Nigerian constitutional mechanism that gives federal and state legislators the power to create a fund for the executive to draw upon when there exists an 'urgent and unforeseen need for expenditure for which no other provision exists'.⁹ Unlike security votes, the executive must justify to legislators any withdrawal from this contingency fund.¹⁰ The 'Service Wide Vote'—a massive source of extra-budgetary cash that Ministry Departments and Agencies (MDAs) can apply to draw upon—also resembles a security vote. Appropriated by legislators and controlled by the Ministry of Finance, this pot of money (over \$532 million/N191.6 billion in the 2017 budget) resembles the Contingencies Fund insofar as it is meant to cover unforeseen expenses.

The nature of these 'emergency' expenses covered by security votes, the Contingencies Fund, and the Service Wide Vote vary widely—personnel costs, pension arrears, election commission expenses, entitlements paid to former presidents and even security expenses—according to a 2013 government audit report.¹¹ This audit also showed several ad hoc outlays including \$35 million (N12.6 billion) in payments to the Nigerian Army Quick Response Group and \$425.4 million (N153.1 billion) for the Presidential Amnesty Programme for ex-militants in the Niger Delta.

Historical origins

The origins of the modern security vote likely date back to the late 1960s, when head of state General Yakubu Gowon granted state military administrators small slush funds—labeled 'security votes'—they could use to placate civilian elites rankled by these officers' new-found dominance over state affairs. In the late 1970s, head of state General Olusegun Obasanjo strengthened Nigeria's regime security apparatus following the assassination of his predecessor General Murtala Muhammed in February 1976, creating the National Security Organisation (NSO)—forerunner to today's State Security Service (SSS). Created by military decree, all operational and administrative information about the NSO—including its budget and expenditures—remained closely held secrets.¹²

6 Ibekwe, Nicholas. "How Jonathan, Okonjo-Iweala illegally diverted N61.4 billion Abacha loot to NSA, Sambo Dasuki", Premium Times, 9 December 2015. Available at: <https://www.premiumtimesng.com/news/headlines/194870-how-jonathan-okonjo-iweala-illegally-diverted-n61-4-billion-abacha-loot-to-nsa-sambo-dasuki.html>

7 "Understanding Vote-on-Account", The Hans India, 11 August 2017. Available at: <http://www.thehansindia.com/posts/index/Young-Hans/2017-08-11/Understanding-Vote-on-Account/318221>

8 Section 6(d) of the National Security Agencies Act of 1986 (subsequently enshrined in Section 315 of the 1999 Constitution) grants the President sweeping powers to make provisions for "such other matters concerning or incidental to any of the matters mentioned in this Act as the President may deem fit." This all-encompassing language could potentially be used as a legal justification for security votes.

9 Section 83, Constitution of the Federal Republic of Nigeria, 1999.

10 Joseph E. O. Abugu and Sope Williams-Elegbe. "Confidential Spending and Government Accountability", a paper presented at the Nigerian Association of Law Teachers (NALT) Conference, 2016. Available at: <http://www.naltng.org/wp-content/uploads/2016/06/55.pdf>

11 *Annual Report of the Auditor-General of the Federation on the Accounts of the Federation of Nigeria for the Year Ended 31st December, 2013*. (Abuja: Auditor-General of the Federation, 2014), 348. Available at: https://www.caugf.ng/images/Reports/annual_report_AuGF_Nigeria_2013.pdf

12 Ugochukwu, Basil (1997) "The State Security Service and Human Rights in Nigeria," *Third World Legal Studies*: Vol. 14, Article 5. Available at: <http://scholar.valpo.edu/twls/vol14/iss1/5>

4 Camouflaged Cash: How 'Security Votes' Fuel Corruption in Nigeria

During the civilian-led Second Republic (1979-1983) under President Shehu Shagari, the use of secretive security votes continued and were used by corrupt politicians to siphon public funds. When General Muhammadu Buhari became head of state following the 1983 military coup, his government arrested scores of former officials for embezzling these funds. In 1984, former Kwara State governor Adamu Atta was jailed for embezzling \$2.7 million (equal to \$6.3 million today) in security vote.¹³

Following the overthrow of Buhari, the General Ibrahim Babangida (1985-1993) and General Sani Abacha (1993-1998) governments perfected and institutionalised the use of security votes as a tool for self-enrichment. Under Babangida, only the president and his inner circle enjoyed privileged access to security votes—even state military governors received only token sums.¹⁴ Abacha and his associates embezzled over \$2 billion in cash withdrawn from the central bank—ostensibly as a security vote—according to US Department of Justice court filings.¹⁵

Following Nigeria's 1999 return to civilian rule, soldiers-turned-civilian officials such as President Obasanjo and National Security Adviser Aliyu Mohammed Gusau allowed security votes to multiply and proliferate across government and the security sector. Nigeria's 36 civilian governors also embraced this powerful source of political patronage, campaign finance, and personal enrichment. Within just a few years of taking office, Nigeria's civilian leaders had embraced and revitalised the security vote despite it being an anachronistic and controversial symbol of military rule.

Security votes as a political tool

Today, security votes are budgetary black boxes that are ripe for abuse by politicians seeking reelection or officials looking to run for political office. Fungible, unaudited, and transacted entirely in cash, security vote is an ideal mechanism for covering electoral expenses—including unsanctioned ones like hiring political thugs, bribing election officials, running post-election litigation and even praying for divine intervention. In the words of one veteran politician:

Why are we probing security votes now? You see, security votes to my understanding can be used for native doctors, it can be used to hire Alphas [soothsayers] and it can be used for churches to pray for the country. It can be used for even sponsoring things.¹⁶

One former governor was even more candid about the political utility of security votes as he explained how a hypothetical first term governor might seek to use it to co-opt the top election official in his state:

When the Resident Electoral Commissioner (REC) comes before the elections are conducted...he pays a courtesy call on the governor. It's usually a televised event you know, and of course he says all the right things: "Your Excellency, I am here to ensure that we have free and fair elections and I will require your support."

After the courtesy call, the REC now moves in for a one-on-one with the governor and says, "Your Excellency, since I came, I've been staying in this hotel, there is no accommodation for me and even my vehicle is broken down and the last Commissioner didn't leave the vehicle..." The Governor says [to his Chief of Staff]: "Please ensure that the REC is accommodated. Put him in the Presidential lodge, allot two cars to him..."

A few weeks to the elections, the REC sees the governor...and says, "we need to conduct a training programme for the [polling unit] presiding officers and headquarters hasn't sent us any money yet, you know..." [The governor asks] "How much would that cost?" The REC replies: "N25 million [\$170,000 as of 2010] for the first batch, we may have about three batches." [Calling his Chief of Staff, the governor says] "Make sure that we arrange N25 million this week...and N75 million in all...put it under 'Security Vote'." In other words...cash in huge Ghana Must Go bags.¹⁷

Politics may also shape the ever-shifting distribution of security votes at the federal level. Analysis of federal security vote recipients from 2014 to 2018 suggests that the list of second-tier security vote recipients (those receiving token amounts of \$30,000 / N10 million or less) varies widely year-to-year. For example, under President Goodluck Jonathan, the Nigerian Embassy in Moscow received a sizeable \$263,000 (N42.1 million) security vote in 2014, but has not received one since. Perhaps it was not a coincidence that in 2014, the then-Ambassador to Russia Assam Assam was contesting in the People's Democratic Party governorship primary in Akwa Ibom

13 Adediji, Banji Oyeniran. *Deeper Insight Into Nigeria's Public Administration*. (Bloomington, IN: AuthorHouse, 2013), 402.

14 Obiamaka Egbo et al. "Legitimizing Corruption in Government: Security Votes in Nigeria". ASC Working Paper 91 (2010), African Studies Centre, University of Leiden, 20. Available at: <https://openaccess.leidenuniv.nl/bitstream/handle/1887/16186/ASC-075287668-2788-01.pdf>

15 United States of America v. All Assets Held in Account Number 80020796, in the Name of Doraville Properties Corporation (et al.) Available at: <https://www.justice.gov/iso/opa/resources/765201435135920471922.pdf>

16 Ezigbo, Onyebuchi. "PDP Chieftain Faults Buhari's Probe of Security Vote", This Day, 17 December 2015. Available at: <http://allafrica.com/stories/201512170945.html>

17 *Ghana Must Go bags are a West African term for a certain type of large plastic bags. The name originated from their use by Ghanaian migrants forced to leave Nigeria in the 1980s.* "How Governors Rig Elections, by Donald Duke," The Guardian (Nigeria), via SaharaReporters, 18 July, 2010. Available at: <http://saharareporters.com/2010/07/18/must-read-how-governors-rig-elections-donald-duke-guardian>

State.¹⁸

President Buhari's final budget for 2018—ahead of the 2019 elections—reveals a huge expansion of the use of security votes, with the total number of MDAs receiving a security vote from about 30 in 2016 to over 190 in 2018. With the approach of the 2019 election, this abrupt increase should ring alarm bells for those overseeing Nigerian public spending.

A necessary evil?

One could argue that state-level security votes are a pragmatic work-around made necessary by federal security agencies' operational and management failures. Many state governors do in fact use a significant portion of their security vote to provide top-up funding to federal security agencies—whether Police, Army, SSS, Nigeria Security or Civil Defence Corps (NSCDC)—operating in their states.

Although it makes sense that a few selected military and intelligence expenditures should remain classified even in a democracy, the widespread use of security votes by federal, state, and even local officials clearly undermines transparency and accountability, and the practice is highly unconventional when set against international practice. Yet officials continue to excuse and justify the approach. In the words of one state government spokesman, “anybody that calls for the cancellation of security votes is either ignorant or doesn't know the workings of the government. The security vote is not meant for the executive to spend anyhow, it is the money the government uses to finance the security needs of the state.”¹⁹ This may be true to a certain extent, but there are huge risks to financing state security needs outside normal budgetary processes.

At the same time, states' use of security votes appears to be becoming less ad hoc and increasingly systematic. At twice-monthly state security meetings chaired by the governor or his deputy, the state's top security officials present the government with invoices for their operational expenses (e.g. food, fuel, personnel allowances) as well as for vehicles, communication gear, barracks renovations and other needs. According to one senior state official, “any time they leave the barracks, the state government pays for it; any special or even routine operations, the state pays...if you don't have allowances, security agencies won't even show up for meetings. They are pay-to-play.”²⁰

Since the country's 1999 return to civilian rule, top leaders at Nigeria's federal security agencies have nudged their state-level commands, brigades and so forth to fund themselves via politicians' security votes.²¹ This frees up these agencies' higher headquarters to withhold—or even embezzle—funds budgeted for these formations. Even state-level representatives of the Economic and Financial Crimes Commission (EFCC)—Nigeria's anti-corruption agency—reportedly solicited security vote funds from state officials.²² As one senior official noted, there is a ‘conspiracy of silence’ surrounding the security vote because so many people up and down the hierarchy benefit.²³

Now routine, this informal practice compounds the operational challenges faced by security agencies deployed across Nigeria's thirty-six states. Governors—who have a political interest in seeing security personnel operate effectively (i.e. providing security as a public good)—must spend a significant share of their security vote to ensure they do. Yet because both security votes and security budgets lack transparency, there is no way for state officials to de-conflict their ad hoc security outlays with the federal government to check whether the expenses they are covering have already been paid for out of the federal budget.

Security votes have become a self-perpetuating cause and consequence of security sector corruption. Decades of endemic corruption among Nigeria's top security officials has hollowed out federal security agencies at the state level, leaving them in desperate need of alternative funding sources like security votes. The more that federal officials embezzle or otherwise skimp on funding Nigeria's myriad security agencies, the more state and local security conditions deteriorate—and the stronger the apparent rationale for security votes grows.

¹⁸ Kazeem Ibrahim and Uyoatta Eshiet. “Udom triumphs in Akwa Ibom”, *The Nation*, 9 December 2014. Available at: <http://thenationonlineng.net/udom-triumphs-akwa-ibom/>

¹⁹ “Why we won't cancel security vote – State govts”, *The Nigerian Voice*, 24 July 2016. Available at: <https://www.thenigerianvoice.com/news/223421/why-we-wont-cancel-security-vote-state-govts.html>

²⁰ Author interview with a senior state government official, October 2017.

²¹ *Ibid.*

²² *Ibid.*

²³ *Ibid.*

Corruption risks

Security votes run counter to both Nigerian democratic and constitutional norms as well as international best practices. Each of these vulnerabilities permit or facilitate different forms of corruption or prevent them from being detected. Risk factors include:

1. No established budgeting process. Unlike other portions of the federal and state budgets, the security vote is not itemised. Expenditures sourced from the security vote are entirely ad hoc and not made as a result of a clearly articulated, requirements-based process. Officials do not de-conflict security vote outlays with previous—or planned—security expenditures to prevent duplicative or unnecessary spending. Monitoring and evaluation of security vote spending does not inform budgeting decisions.

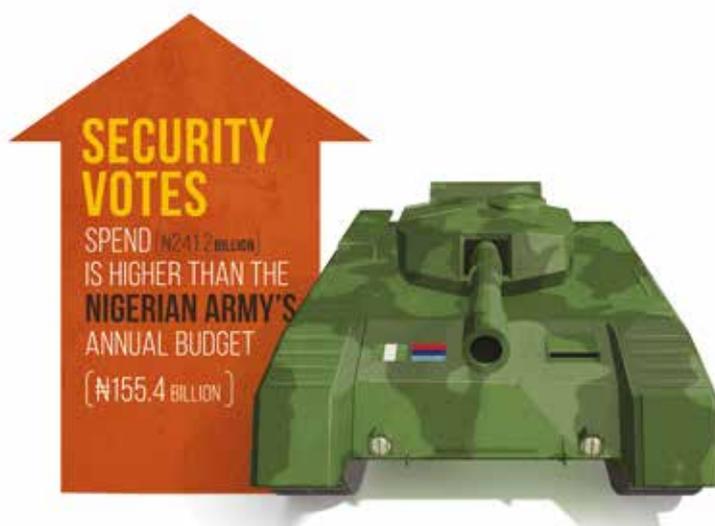
2. No independent audit, legislative oversight or public scrutiny. Legislators approve lump sum amounts as security votes but lack visibility on how those funds are spent. Officials do not consult legislators about security vote expenditures, nor give them details of the prior year's spending. Only some states publish budgets detailed enough to contain the overall amount set aside for security vote. Neither federal nor state officials seek input on security vote spending priorities from the public, civil society groups, or outside experts. Unlike other government expenditures, security vote outlays are not scrutinised even by government auditors. All payments from security votes are made in cash and with minimal recordkeeping.

3. Undefined classification and declassification guidelines.

Information about security votes is classified at the discretion of the individuals at the greatest risk of using them improperly. There are no rules or clearly defined legal bases for determining what information about security votes can and cannot be made public or shared with oversight entities (i.e. legislators or auditors). Some Nigerian officials claim that the overall rules governing security classification are themselves a state secret. Yet officials involved in managing security vote expenditures do not necessarily require a security clearance issued and maintained by a proper accrediting authority.

4. No public tenders or competitive bidding.

Contracts awarded via the security vote are exempt from key provisions of the Public Procurement Act. Contract tenders are not advertised but rather awarded at the personal discretion of the security vote recipient or his/her delegated representative. There is no independent mechanism for conducting due diligence on contractors. Security vote contracts may be awarded whether or not a contractor is owned or has ties to politically exposed persons (PEPs) or possesses the technical, operational or financial capabilities to effectively execute the contract. Security vote expenditures are typically made via noncompetitive single-source contracts vulnerable to corruption, price inflation and the provision of substandard goods and services.



SOURCE: FEDERAL REPUBLIC OF NIGERIA 2017 APPROPRIATION ACT

2. FEDERAL SECURITY VOTES

At the federal level, the total number and amounts of security votes in the federal budget fluctuates year-to-year. Security votes are distinct from the type of extra-budgetary defence spending that is approved directly by the President, but resembles it insofar as they are spent with scant legislative oversight or outside scrutiny.

How the process works

Security votes are recorded as distinct discretionary line items within the budget of particular ministries, departments, and agencies (MDAs). Each MDA's budget is outlined in the Federal Budget Proposal ('Draft Appropriation Bill') that the President presents to the National Assembly for passage.

The budget is drafted by the Budget Office of the Federation—part of the Ministry of Budget and National Planning—in consultation with stakeholders from across the Federal Government. Although its primary role is to collate into one document the budgets crafted by each MDA, it also has the power to review them and question unusual or excessive demands.

Security votes would seem to be inconsistent with the Buhari government's announcement that it plans to implement a 'zero-based budgeting' framework.²⁴ Zero-based budgeting differs from Nigeria's long-standing practice of 'envelope budgeting' where budgeted expenditures were carried over from one year to the next, instead of being revised in line with shifting policy priorities, cost estimates, and revenue forecasts. Under this new rule, any MDA receiving a security vote should in theory have to present a needs-based justification for it. It is unclear how security votes, especially those granted to MDAs that lack any security function, could withstand such scrutiny.

Security votes are usually recorded in federal and state budgets as 'Security Vote (Including Operations)'. It is categorised under 'Other Services - General', alongside more mundane expenses like 'Office Rent' and 'Fumigation Services'. In the federal budget—and in most state budgets—security vote budget lines' numerical code ends with the suffix '20604' or '20605'.

Importantly, security vote is always budgeted separately from 'Security Services'. Virtually every MDA budgets for security services, but it is unclear if this money is spent on security guards, night watchmen, closed-circuit TV

monitoring or other things. In almost every instance, security votes are budgeted in addition to—not in lieu of—security services.

Within each MDA, the chief executive (i.e. minister, director-general, executive chairman, vice chancellor) likely exercises personal authority over its security vote via their permanent secretary or equivalent. Although the exact process for disbursing security vote funds is shrouded in secrecy and differs between each MDA, they are likely paid out by the chief finance officer to the chief executive upon request, in cash.

Major recipients

Unsurprisingly, Nigeria's security agencies consistently receive the largest security votes year-to-year (see Annex A: Federal Security Vote Data).

According to the 2018 budget proposal, the Nigerian Army (NA) and Defence Intelligence Agency (DIA) would receive the largest sums: roughly \$11.6 million (N4.2 billion) each. DIA's 2018 security vote would be more than twice what it received in 2017. DIA would also receive \$2.6 million (N920 million) in security vote separately budgeted for its defence advisers (military attachés) stationed overseas. Compared to all other MDAs, the DIA by far receives the largest percentage of its budget—over 18 percent—in the form of security vote.

The SSS, in contrast, has seen its budgeted security vote decrease sharply in recent years, down from more than \$13.7 million (N2.5 billion) in 2015 to about \$4.7 million (N1.7 billion) in the 2018. The internal security agency's security vote nevertheless remains the third largest.

Other major security vote recipients include the Ministry of Defence (\$4.2 million / N1.5 billion), the Nigerian Air Force (\$3.3 million / N1.2 billion), the Office of the National Security Adviser (\$3.1 million / N1.14 billion), the Nigerian Navy (\$3 million / N1.08 billion), National Intelligence Agency (\$1.4 million / N505 million), and the Nigeria Police Force (\$1.1 million / N388.6 million). In 2018, these top ten security vote beneficiaries account for just under half of the total amount budgeted for security votes.

²⁴ "Nigerian Government Planning Zero-based Budgeting for 2016", Premium Times, 15 September 2015. Available at: <https://www.premiumtimesng.com/news/top-news/190155-nigerian-govt-planning-zero-based-budgeting-for-2016.html>

8 Camouflaged Cash: How 'Security Votes' Fuel Corruption in Nigeria

Red flags

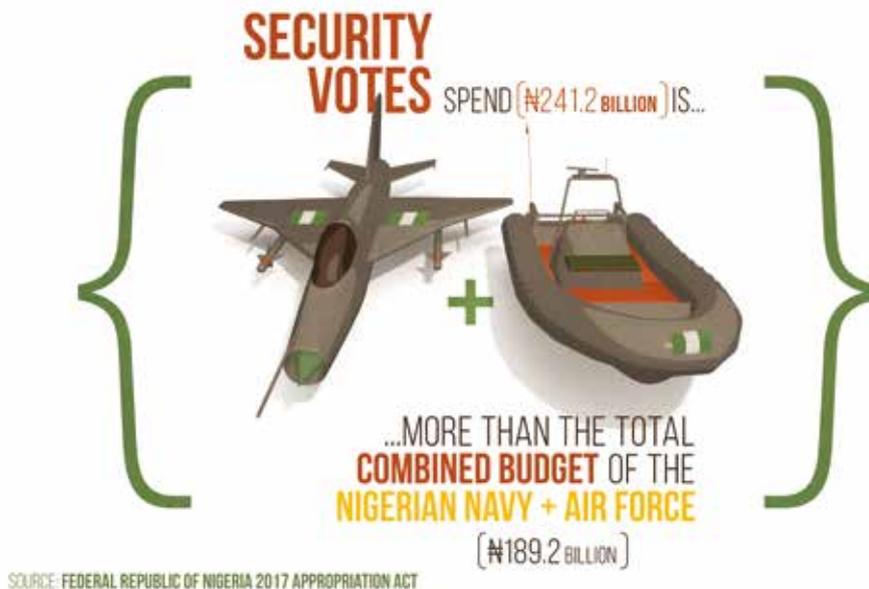
Although President Buhari in 2016 scaled back his use of security votes compared to his predecessor Goodluck Jonathan, the use of security votes was again ramped back up in 2017 and 2018.²⁵ The 2018 budget shows a significant increase—43 percent—in the total amount budgeted for security votes.

Here is a sample of some of the many MDAs that received security votes in the proposed 2018 budget, despite having no security-related function:

- Federal University, Lokoja, Kogi State: \$79,000 (N28,417,308).
- National Commission for Museum and Monuments: \$58,000 (N20,756,240).
- National Education Research and Development Council: \$57,000 (N20,520,000).
- National Film and Video Censor Board: \$36,000 (N12,999,040).
- National Centre for Women Development: \$21,000 (N7,496,004).
- National Theatre: \$19,000 (N6,911,841).

- National Institute of Hospitality and Tourism Development Studies: \$16,000 (N5,668,635).
- Nigerian Embassy in Brussels: \$7,000 (N2,522,729).
- Federal School of Dental Technology and Therapy, Enugu: \$2,800 (N1,000,000).

Needless to say, it is difficult to see why academic administrators, theatre directors, museum curators, or dentists would need large sums of unaudited cash to make highly-classified security purchases.



25 Page, Matthew T. "Nigeria: Buhari's 2016 Budget Continues Use of Secretive 'Security Votes'", African Arguments, 14 January 2016. Available at: <http://africanarguments.org/2016/01/14/nigeria-buharis-2016-budget-continues-use-of-secretive-security-votes/>

3. STATE SECURITY VOTES

In the state level context, a security vote is a pot of money appropriated by the state legislature for the governor to use at his personal discretion. This amount often appears as a line item (or line items) in the governor's annual budget request to the state legislature. The overall percentage of a state's budget set aside as security votes varies widely. In 2017, for example, Kogi State set aside 4.6% of its total budget as security vote, Adamawa budgeted 3.8%, and Ondo State just 1.4%.

Sometimes states spend more on the security vote than is budgeted. Rather than asking legislators for additional funds, the governor will direct his officials to draw down other parts of the budget—e.g. those earmarked for health, education, or infrastructure projects—to supplement the security vote.²⁶ One state governor even accused his predecessor of embezzling three months' worth of allocation (i.e. the share of national revenues received by a state from the federal government each month) in the name of 'security vote'.²⁷

State legislatures do not serve as an effective check on governors' use of security votes. Stacked with legislators newly in office, who are dependent on the governor's political and financial patronage, they often act as a rubber stamp. Disbursements made from security vote funds are not audited by the state auditor-general nor does the governor retroactively inform legislators how the funds were spent.

No state budgets for security votes in quite the same manner: they appear under different departments and under a variety of names. The most common is 'Security Vote (Including Operations)'. When labeled with other names, security votes are usually recognizable by their size relative to other budget items (i.e. primary security votes typically exceed N1 billion [\$2.8 million], whereas the majority of other budget line items run less than N10 million [\$28,000]). Others names used by state governments to obfuscate security votes include 'Information and Reward', 'Special Services', 'Anti-Banditry Operations' and 'Material Support to Security Agencies'.

Administering the security vote

Although control over and access to security vote funds ultimately rests with governors, they rely on other officials to manage it. In most states, the security vote is placed under the purview of the Secretary of the State Government (SSG) whose role resembles the state level equivalent of that of a British prime minister's cabinet secretary. In some states, the state ministry of finance may also play a role in managing these funds.

Each state has a senior civil servant—the Permanent Secretary for Security—who heads a Special Security Office responsible for managing and disbursing the security vote. This office has direct access to the state treasury and special permission to make large cash withdrawals from commercial banks. Exempt from due process laws and procurement rules, the Special Security Office does not advertise tenders and routinely issues single source, no-bid contracts to vendors it unilaterally selects.²⁸

The Special Security Office also conducts all security vote transactions in cash. Federal security agencies' state commanders come to the Special Services Office and pick up the security funds in cash, often using large bags to transport them.²⁹ In Nigeria, the largest banknote denomination is 1,000 naira (less than \$3).

Most governors regularly consult the State Security Committees and use some of their security vote to fund its activities. More a discussion forum than a statutory body, the committees do not appear to have a basis in law. They advise governors on security issues and highlight opportunities to make donations (vehicles, equipment, operating costs) to security agencies in the state.

Usually coordinated by the SSG, committee membership varies but often includes the Governor (and/or his representative—often a retired military officer—as chairman), Deputy Governor, SSG, Permanent Secretary (Security), Chairman of the State Council of Traditional Rulers, and the heads of federal law enforcement agencies deployed to the state (military, police, SSS, NSCDC, Federal Road Safety Corps, Immigration Service, Customs Services, among others).

²⁶ Author interview with a senior state government official, October 2017.

²⁷ Umoru, Henry. "Contrary to Public Perception, Governors Don't Control Security Vote – Governor Abubakar", Vanguard, 7 May 2017. Available at: <https://www.vanguardngr.com/2017/05/contrary-public-perception-govs-dont-control-security-vote-gov-abubakar/>

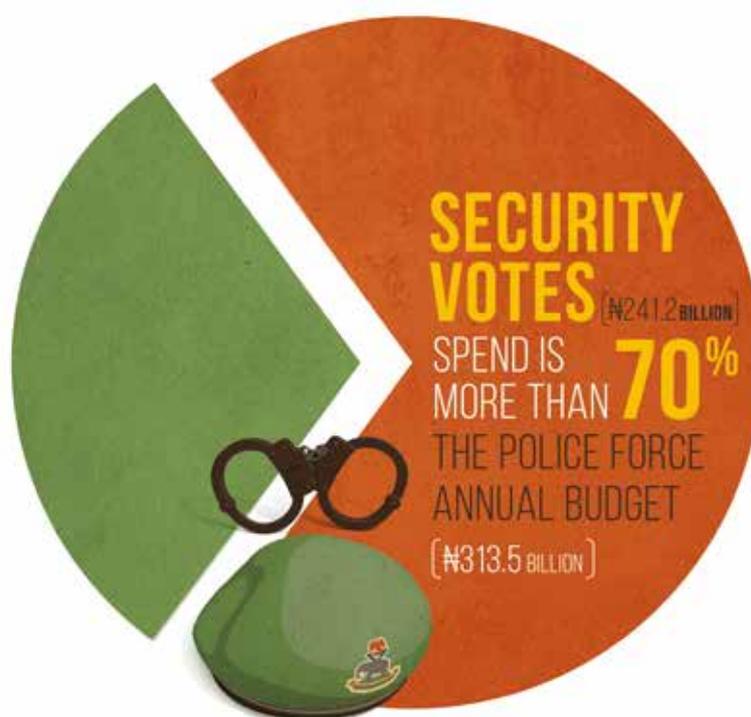
²⁸ Author interview with a senior state government official, October 2017.

²⁹ Ibid.

Do all states use security votes?

Not all states use security votes. In recent years, a few states—beginning with Lagos in 2008—have shifted toward using a public-private Security Trust Fund (STF) to provide supplementary funding to the security services. Ogun, Osun, Kano, Oyo, Imo and Ekiti states now claim to have set up STFs, though it is not clear if they have replaced the security vote or operate alongside it.

STFs are typically established by legislation and managed by a board of trustees drawn from government and private industry. In some states, the governor's influence looms large over the boards: in Imo State, the deputy governor chairs the STF.³⁰ In Ekiti, a former deputy governor chairs the STF.³¹ The Lagos State Security Trust Fund (LSSTF) in contrast, operates very transparently and is independently audited every year (for more details, see section 5).



SOURCE: FEDERAL REPUBLIC OF NIGERIA 2017 APPROPRIATION ACT

30 Onwuchekwa, Uche. "Madumere Heads Imo Security Trust Fund", Imo State Government Media Office, 9 May 2017. Available at: <https://www.thenigerianvoice.com/news/250493/madumere-heads-imo-security-trust-fund.html>

31 "Fayose to Launch Ekiti Security Trust Fund January 21", Information NG, 4 January 2015. Available at: <http://www.informationng.com/2015/01/fayose-to-launch-ekiti-security-trust-fund-jan-21.html>

4. LOCAL GOVERNMENT SECURITY VOTES

The use and abuse of security votes extends to Nigeria's third—and weakest—level of government: local government areas (LGAs). This occurs even though security is not one of their approved functions under the Nigerian constitution.³² As a result, it is difficult to construe most local government security votes as anything other than a form of institutionalised corruption.

Not all state governments provide security votes to local government chairman. Kano State does not, for example, even though neighbouring Jigawa and Kaduna do. Starved of any financial incentive to convene, local security committees in Kano State have ceased to function.³³

In all but a few states, the amount local councils budget to use as security vote is completely opaque. Where we do have a sense of their amount, it appears to be sizeable. In Bayelsa, a local government union official recently indicated that local government chairmen receive as much as N40 million (\$110,000) a year.³⁴ In 2013, a former local government chairman in Ogun State was jailed for six months for embezzling N4,000,000 (over \$17,500) in

security vote outlays over a six month period. In Rivers State, over \$1 million in security votes were doled out in 2006 to the chairman of just three of the state's twenty-three local governments.³⁵ In 2015, local government chairmen in one area in northern Delta State received a N36 million (\$100,000) annual security vote while local government councillors each received more than N6 million (\$16,700) a year.³⁶



SOURCE: FEDERAL REPUBLIC OF NIGERIA 2017 APPROPRIATION ACT

³² Fourth Schedule, Constitution of the Federal Republic of Nigeria, 1999.

³³ Author interview with a senior state government official, October 2017.

³⁴ Utebor, Simon. "We don't want caretaker chairmen, NULGE tells Dickson", Punch, 12 August 2017. Available at: <http://punchng.com/we-dont-want-caretaker-chairmen-nulge-tells-dickson/>

³⁵ Human Rights Watch. Chop Fine: The Human Rights Impact of Local Government Corruption and Mismanagement in Rivers State, Nigeria. (Washington DC: Human Rights Watch, 2007).

Available at: <https://www.hrw.org/report/2007/01/31/chop-fine/human-rights-impact-local-government-corruption-and-mismanagement-rivers>

³⁶ Author interview with security expert from Delta State, February 2018.

5. SHORT CASE STUDIES

Borno State

In Borno State, attacks by the terrorist group Boko Haram continue to claim lives and prolong one of the world's worst humanitarian crises. The victim of insurgent attacks and suicide bombings for more than seven years, the state has also had to weather a sustained influx of soldiers and other security personnel. Inadequately funded and overstretched, Borno State officials almost certainly have spent a significant amount of their security vote on financing this security presence as well as sponsoring a 26,000-strong militia known as the Civilian Joint Task Force (CJTF).

Since Borno State does not publish its detailed annual budget, we do not have a clear picture of how much the state spends on the military, police, and CJTF. These expenditures could be covered by the Governor Kashim Shettima's security vote, or they could be covered by dedicated line items in the budget. Whatever the funding mechanism, there is at least some evidence that the state may not be meeting basic spending commitments. CJTF members, for example, have claimed they do not receive the \$100 monthly stipend the state government promised them when they joined the group.³⁷

In 2014, Borno's SSG asserted that the state had spent N10 billion (\$62.5 million) in security votes over the previous three years.³⁸ According to him, the state government had bought twenty armoured personnel carriers and 400 new pickup trucks for federal security agencies, and operated a petrol station to refuel their vehicles.³⁹

Plateau State

Plateau State, located in Nigeria's volatile Middle Belt, has been a flashpoint of violence. These clashes centre on Jos, the state capital and decades of ethnic conflict have left the city's neighborhoods segregated along religious and ethnic lines. Although almost a decade has passed since Jos last experienced a major crisis, tensions remain high.

In response to this threat, a Nigerian Army Special Task Force—also known as 'Operation Safe Haven'—has

been active in Plateau State since 2010. The Task Force almost certainly receives a significant amount of state government support via the security vote. And because of the state's history of insecurity, the security vote is seen as an unquestionable expense. According to a former state legislator,

From the background of all the issues that have been happening in Plateau, they tell you give out whatever billion for security, you just give it because you just want peace on the Plateau because the explanation you get for such funds is this is necessary. And so you would not want to tamper with that vote to be sure you are ensuring the maximum security you need in these states...I don't know if it is the lack of the proper understanding of how to go about it or it is just the obligation we think we have to ensure that okay, we are giving enough security votes for the governor so that any crisis, he should be able to handle it.⁴⁰

The state government also budgets money—separate from the security vote—to fund 'Operation Rainbow', a grassroots guard force set up by then-Governor Jonah Jang in 2011 to complement the work of the Task Force. State government officials have considered ending Operation Rainbow, claiming that it consumes funds (\$1.4 million in 2017) "with nothing much to show for them." Concrete steps to dissolve it have yet to be taken, however, raising questions as to the motives behind its continuation.⁴¹

During Jang's governorship (2007-2015), Plateau State officials allegedly embezzled funds from the state security vote. According to witness testimony to a 2016 judicial commission of inquiry, functionaries within the SSG withdrew a total of N16.7 billion (over \$100 million) in 'classified expenditures' from state coffers—N150 million at a time—and delivered it to the governor in cash.⁴² The official responsible for managing the security vote during Jang's tenure—Permanent Secretary for Security Istifanus Gyang—has not been investigated and in 2015 won a seat in the Federal House of Representatives.

37 Oduah, Chika. "Nigeria Vigilantes Ponder Future After Fighting Boko Haram", Voice of America, 5 July 2016. Available at: <https://www.voanews.com/a/what-next-for-the-nigeria-vigilantes-fighting-boko-haram/3405851.html>

38 "How Borno govt co-funds fight against Boko Haram, by SSG", Vanguard, 3 June 2014. Available at: <https://www.vanguardngr.com/2014/06/borno-govt-co-funds-fight-boko-haram-ssg/>

39 Ibid.

40 Author interview with former Plateau State legislator, September 2016.

41 Onimisi Alao and Lami Sadiq. "Plateau may scrap Operation Rainbow", Daily Trust, 23 June 2015. Available at: <https://www.dailytrust.com.ng/daily/index.php/news-menu/news/57948-plateau-may-scrap-operation-rainbow>

42 "How I withdrew N16.7 billion cash for Jonah Jang – Government Cashier", Premium Times, 23 November 2016. Available at: <https://www.premiumtimesng.com/news/headlines/216054-i-withdrew-n16-7-billion-cash-jonah-jang-government-cashier.html>

Anambra State

In Anambra State, the use of security vote has an especially dark past. In the early 2000s, then-Governor Chinwoke Mbadinuju used security vote funds to sponsor the Anambra State Vigilante Service—better known as the ‘Bakassi Boys’—a fearsome vigilante group.⁴³

Ostensibly created to tackle rising street crime, the Bakassi Boys moonlighted as political thugs, perpetrating grave human rights abuses with the support of the state government officials, some of whom allegedly were personally involved in cases of unlawful detention, torture, and extrajudicial killing.⁴⁴ Among their many victims, the Bakassi Boys allegedly murdered state chairman of the National Bar Association Barnabas Igwe—an outspoken critic of Governor Mbadinuju—and his wife in September 2002.⁴⁵

Anambra’s current governor still uses state funds—almost certainly including some of his security vote—to sponsor vigilante activities in the state.⁴⁶ The Anambra Vigilante Group was formally established by a state law passed in 2014 and is managed by a supervisory committee chaired by the Senior Special Assistant to the Governor on Vigilante Matters, a retired commissioner of police.⁴⁷

In Anambra State, the issue of security votes has been a magnet for political scandal. In 2009, media reported that three official vehicles from then-Governor Peter Obi’s office were intercepted by police in Lagos carrying N250 million (then worth just over \$1 million) in cash.⁴⁸ This was roughly the same amount of his monthly security vote, but Governor Obi denied any link to the seized money.

An opposition state legislator recently accused the current Governor of Anambra State, Willie Obiano, of receiving N1.2 billion (\$3.3 million) each month.⁴⁹ When asked to comment on the allegation, the governor’s spokesman refused to comment, saying “security is a sensitive issue you don’t discuss anyhow.”⁵⁰

Kaduna State

The issue of security vote has been less politically controversial in Kaduna State than it has elsewhere, perhaps because officials must cope with significant security challenges including armed robbery, communal violence, and sectarian conflict, making it more difficult for officials to pocket funds with impunity.

Kaduna State government likely uses some of its security vote to fund Operation ‘Absolute Sanity’: Nigeria Police Force patrols along the kidnapping and robbery-prone roads between Abuja and Kaduna.⁵¹ In addition, it may be partially bankrolling ongoing police and military deployments in conflict-prone areas of southern Kaduna state. It may also help fund ‘Civilian JTF’ militias (also known as Yan Kata da Goro in Hausa) that have sprouted up over the last few years in some crime-ridden neighborhoods of Kaduna city.^{52,53}

Kaduna is one of the few states that publishes local government (LGA) budget data online. This data reveals that local governments in Kaduna allocate a significant proportion of their non-salary budget to “Security Vote” and “Physical Security”. For example, Zangon Kataf LGA—an epicenter of communal conflict in southern Kaduna—budgeted \$34,000 for security vote in 2016.

In early 2017, Speaker of the House of Representatives Yakubu Dogara publicly challenged Kaduna Governor Nasir El-Rufai to publish details of his state’s budget, including his security vote and personal salary details.⁵⁴ El-Rufai did so, publishing details of state security expenditures and links to state budget data while also noting the National Assembly’s lack of budget transparency. The security-related disclosures were somewhat misleading, however, as they appear to be separate from the state government’s security vote, which totaled roughly N2.7 billion (\$9 million) in 2017.⁵⁵ By comparison, El-Rufai’s predecessor Ramalan Yero government received N4.8 billion (worth \$30 million at the time) in security vote in 2014.⁵⁶

43 “Beware the Bakassi Boys”, *The Economist*, 17 May 2001. Available at: <http://www.economist.com/node/626569>

44 Human Rights Watch and Centre for Law Enforcement Education. *The Bakassi Boys: The Legitimization of Murder and Torture*. (Washington DC: Human Rights Watch, 2002). Available at: <https://www.hrw.org/reports/2002/nigeria2/nigeria0502.pdf>

45 IRIN, “Lawyers demand emergency rule in Anambra State”, 10 September 2002. Available at: <https://reliefweb.int/report/nigeria/nigeria-lawyers-demand-emergency-rule-anambra-state>

46 “Anambra Security – Obiano Equips Police, NSCDC, Vigilante to Tighten Security”, *Guardian TV*, 30 November 2017. Available at: <https://tv.guardian.ng/news/national-news/anambra-security-obiano-equips-police-nscdc-vigilante-to-tighten-security/>

47 “Obiano Tasks Anambra Vigilante Services To Strengthen Grassroot Security”, *Anambra Broadcasting Service*, 30 October 2017. Available at: <http://www.absradiotv.com/9438-obiano-tasks-anambra-vigilante-services-to-strengthen-grassroot-security>

48 Daniel Elombah quoted in Obiamaka Egbo, Ifeoma Nwakoby, Josaphat Onwumere and Chibuike Uche, “Security Votes in Nigeria: Disguising Stealing from the Public Purse”, *African Affairs*, Volume 111, Issue 445, 1 October 2012, pp. 597–614. Available at: <https://academic.oup.com/afraf/article-abstract/111/445/597/47306>

49 Okafor, Tony, “Anambra lawmakers demand jeeps to support gov’s re-election”, *The Punch*, 15 November 2016. Available at: <http://punchng.com/anambra-lawmakers-demand-jeeps-support-govs-re-election/>

50 *Ibid.*

51 “Nigeria Police Force Commences Operation Absolute Sanity On Abuja-Kaduna Highway”, *NTA*, 25 July 2017. Available at: <http://www.nta.ng/news/20170725-absolute/>

52 Isuwa, Sunday, “Civilians take over security on streets”, *The Pulse*, 8 March 2016. Available at: <http://www.pulse.ng/news/local/in-kaduna-civilians-take-over-security-on-streets-id4775728.html>

53 Misbahu Bashir and Dickson Salami, “Kaduna community gets very own ‘Civilian JTF’”, *Daily Trust*, 6 December 2014. Available at: <https://www.dailytrust.com.ng/weekly/index.php/news/18369-kaduna-community-gets-very-own-civilian-jtf>

54 Ogunjipe, Samuel, “El-Rufai accepts Dogara’s challenge, publishes details of salary, Kaduna security vote, others”, *Premium Times*, 10 April 2017. Available at: <https://www.premiumtimesng.com/news/headlines/228511-el-rufai-accepts-dogaras-challenge-publishes-details-salary-kaduna-security-vote-others.html>

55 Kaduna State Budget (2017). Available at: <http://yourbudget.com/wp-content/uploads/2017/01/2017-APPROVED-BUDGET.xlsx>

56 Kaduna State Budget (2014). Available at: <http://yourbudget.com/wp-content/uploads/2016/01/fwd2014budget.zip>

Bayelsa State

The expansive use of security votes in Bayelsa State is unsurprising, given the state's many security challenges, enormous oil wealth, and history of political corruption. Although 2014 was the last year Bayelsa published a detailed budget, it reveals 12 separate security votes—more than any other state. Several of these entities receiving these funds—such as the Special Advisor to the Governor for Beautification—play no clear security-related role, suggesting that the primary purpose of some of these payments likely is political patronage:

Security Vote Recipient	2014 Amount (Naira)	2014 Amount (\$1=N160)
Special Advisor (SA) for State Security	N3,550,000,000	\$22,187,500
Government House / Office of the Governor	N3,000,000,000	\$18,750,000
Office of Management and Administration	N280,000,000	\$1,750,000
State House of Assembly	N250,000,000	\$1,562,500
Office of the Speaker	N56,000,000	\$350,000
Principal Executive Secretary to the Governor	N20,000,000	\$125,000
Senior Special Assistant (SSA) for Security	N1,000,000	\$6,250
Special Prosecutor for Violent Crimes	N900,000	\$5,625
Local Government Service Commission	N600,000	\$3,750
SSA for Private Public Partnership	N400,000	\$2,500
SSA for Research and Social Media	N400,000	\$2,500
SA for Beautification	N200,000	\$1,250

One of the informal security entities that likely is funded via the security vote is the Bayelsa State Waterways Security Patrol Task Force. This group, led by former militant leader Africanus Ukparasia ('General Africa') was ostensibly set up to assist federal security personnel responsible for patrolling the maze-like creeks of the Niger Delta. Since 2012, Governor Henry Seriake Dickson has also bankrolled a security auxiliary ('Operation Doo Akpo') to support the activities of the police.⁵⁷

57 Oduma, Igoniko. "Bayelsa Security Outfit's Drivers Protest Unpaid Salaries", Daily Independent, 5 March 2015. Available at: <http://allafrica.com/stories/201503051080.html>

Alternative Structures: Lagos State

Since 2007, Lagos State has stopped using security votes, transitioning instead to a security trust fund model. This change was prompted by a mid-2000s spike in violent crime and armed robbery caused by the operational and funding shortfalls of federal security agencies tasked with safeguarding Nigeria’s commercial capital. Then-Governor Babatunde Fashola set up the Lagos State Security Trust Fund as a mechanism to manage his state’s financial contributions to security agencies along with funds donated by private sector partners like Zenith Bank, First Bank and telecoms giant MTN.

A decade on, the LSSTF has distinguished itself as a more innovative, effective, and transparent a model than the security vote mechanism still used by many other states. It is governed by an independent board with representatives from government, civil society and the private sector. To avoid potential conflicts of interest, security agency representatives do not sit on the board.⁵⁸ Private sector donors now provide between 30-40 percent of LSSTF funds, with the Lagos State government providing the rest.⁵⁹

The LSSTF has primary responsibility for funding the Rapid Response Squad (RRS)—Lagos State Police Command’s 2,000-strong quick reaction unit—and Operation Mesa, a joint military-police force.⁶⁰ In addition to procuring vehicles and other equipment for security personnel based in Lagos State, the LSSTF also funds the maintenance and fueling of security vehicles and riverine patrol craft.⁶¹ LSSTF procurement processes operate competitively, relatively transparently and free from political and security force interference.⁶²



SOURCE: FEDERAL REPUBLIC OF NIGERIA 2017 APPROPRIATION ACT

58 Author interview with Lagos State Security Trust Fund board member, December 2017.
 59 Ibid.
 60 "Brief: Lagos State Security Trust Fund". Available at: <http://lsstf.lagosstate.gov.ng/brief/>
 61 Author interview with Lagos State Security Trust Fund board member, December 2017.
 62 Ibid.

6. CONCLUSION

Security votes are opaque corruption-prone security funding mechanisms widely used across Nigeria's three tiers of government. A significant percentage of the country's overall security spending, these secretive, unaccounted-for outlays add up to an estimated \$670 million (N241.2 billion) annually.

Transacted mostly in cash, security vote spending is not subject to legislative oversight or independent audit because of its ostensibly sensitive nature. Yet this veil of secrecy protects the many officials who mispend security votes, channel them into political activities or embezzle them outright.

The sum total of Nigeria's various security votes dwarfs the international security assistance it receives. In just one year, these off-budget expenditures add up to over nine times the amount of US security assistance to Nigeria and the total amount of counterterrorism support the UK has promised to give Nigeria by 2020. Nigeria arguably would not need such assistance if it curtailed the use of security votes and reprogrammed them into the country's formal defence and security budget.

If Nigeria embraces international best practices by banning the use of security votes, federal, state and local governments will need to offset their disappearance by improving communication and cooperation on security issues. A constructive first step towards a ban would be for states to shift away from using security votes by setting up security trust funds as independent and well as Lagos State's STF. Such structures will nevertheless be makeshift—rather than substantive fixes—to Nigeria's deeper policing ills.

Although the use of security votes has expanded in both scope and scale under the current government, President Buhari nevertheless has an opportunity to reverse this trend and burnish his democratic credentials by banning these relics of military rule. If he wants to rein in defence sector corruption in Nigeria, outlawing the use of security votes is one of the most important places to start.

ANNEX A: FEDERAL SECURITY VOTE DATA

To download the full Federal Security Vote Data, please go to:

<http://ti-defence.org/publications/camouflaged-cash/>

ANNEX B: STATE SECURITY VOTE DATA

To download the full State Security Vote Data, please go to:

<http://ti-defence.org/publications/camouflaged-cash/>

