

# MILITARY FINANCIAL MANAGEMENT AND NIGERIAN ARMED FORCES' READINESS TO COMBAT TERRORISM

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**Abstract:** From 1999 when Nigeria returned to civil rule till date, there have been several cases of terrorism which have taken thousands of lives and have damaged millions of properties across the country. The premeditated use or threat of use of violence by some sects has not abated but has assumed a hazardous magnitude. These violent agitations have gradually taken terror dimension, hence, becoming a serious threat to peaceful co-existence and the people and national development. The thrust of this paper is to investigate military financial management with much emphasis on the readiness of the Nigerian Armed Forces to fight terrorism. The paper argues that proper allocation to, and sound financial management of the Defence sector is a key to effective and efficient security forces that can meet the security needs of the country. It therefore recommends that all the funds that go into the defence ministry should be judiciously used to properly equip and maintain the country's security operatives and provide for their welfare; as this will improve the security condition of the country. The Federal government should take good account of the funds allocated to the Armed Force and make sure that there is proper accountability. It also suggests that there should be transparency and accountability in the sector which will inform the public that freedom is not obtained at zero cost; that funds are well spent for this purpose and spending is carefully controlled.

**Key Words:** Boko Haram. Defence Sector. Financial Management. Military. Nigerian Armed Forces. Terrorism.

## 1. INTRODUCTION:

The Nigerian Military comprises of the Army, Navy and Air Force. According to the Federal Constitution [1], the Armed Forces are saddled with the responsibilities of defending the territorial integrity of Nigeria on land, sea or air. Unfortunately, the Nigerian Military which is supposed to be the most potent element of Nigeria's national security has recurrently complained of inadequate funding from the Federal Government. Observably, the failure of the Nigerian Armed Forces to win the war against terrorism is not due to insufficient funding, rather poor military financial management has played a major role in the poor performance of the military. For instance, from 2008 to 2013, the Federal Government allocated N444.6 billion, N233 billion, N264 billion, N348 billion, N921.9 billion as well as N1.055 trillion to the Nigerian security and Defence sector respectively. According to Omede [2], the strategic nature of the military's responsibilities has made it enjoy increased resource allocations especially for the procurement of arms, logistic backup and military welfare needs. Little wonder why Eminue, Okon; Ufomba, Henry [3] opines that if all the funds that go into the Nigerian Defence Ministry are judiciously used, by now the country's Defence Ministry would have been one of the most sophisticated in the World.

Paradoxically, terrorism and insecurity have continued to threaten the peaceful existence of the country. Thousands of lives have been lost due to the trend of domestic violence and terrorism in Nigeria. It becomes obvious that there is no corresponding outcome regarding the huge amount of money expended on the military yearly. So far, not less than twenty thousand people, including soldiers, have been killed by the dreaded Boko Haram (BH) sect. The Goodluck Jonathan's administration in an attempt to proffer a lasting solution to the military's incapacitation resulting from lack of modern facilities acquired a loan of \$2.1 billion. The aforementioned sum ended up in the pockets of some top military and government officials thereby leaving the Armed Forces in a state of quagmire, without sophisticated weapons, and also causing a preventable loss of many officers who were deployed to fight the BH and dislodge them from the Sambisa forest which is BH's hideout. Thus, this paper is designed to investigate military financial management and the readiness of the Nigerian Armed Forces to combat terrorism in the country. Among other pertinent issues, this paper will consider defence and security votes in Nigeria from 2008 till 2016, the historical perspective of terrorism in Nigeria, problems of defence management in Nigeria and a projection towards an appropriate military financial management in the country.

## 2. CONCEPTUAL ISSUES:

### 2.1 Military Financial Management

Military financial management is concerned with the planning, organizing, procurement and utilization of military resources as well as the adoption of appropriate policies and strategies in order to achieve the goals of the

military. Inyang [4] observes that “the need for management arises out of the scarcity of resources, which go to satisfy human wants. The success of man’s quest for better living depends heavily upon one’s understanding of how to develop and apply the skill of management.” Also, efficient management ensures the realization of organizational objectives; provides benefits for organizational personnel; enhances quality services; and equally encourages extensive participation in the community.

**2.1.1 Defence and Security Votes in Nigeria**

According to Duke (2015), Nigeria ranks 57 in the global rating on military expenditure. It occupies the Seventh position in Africa while it is regarded as the largest spender in the West Africa sub-region. The ranking was based on Nigeria’s military expenditure in 2009. The country spent \$1.864 billion or N233billion in 2009 representing 0.90 percent of the Gross Development Product (GDP).

**2.1.2 Budget allocation for Nigerian security/defence sector from 2007-2015**

Year	Security/Defence allocation (Naira)	Total Budget (Naira)	Percentage %	Administration	Date Presented
2007	444.6 Billion	2.3 Trillion	19.33	OlusegunObasanjo	October 11, 2006
2008	N444.6 Billion	2.45 Trillion	18.15	Umar Yar’ Adua	November 8, 2007
2009	N233 Billion	3.1 Trillion	7.52	Umar Yar’ Adua	
2010	N264 Billion	4.6 Trillion	5.74	Umar Yar’ Adua	March 25, 2010
2011	N348 Billion	4.97 Trillion	7	Goodluck Jonathan	March 16, 2011
2012	N921.91 Billion	4.749 Trillion	19.56	Goodluck Jonathan	March 15, 2012
2013	N1.055 Trillion	4.98 Trillion	21.18	Goodluck Jonathan	February 26, 2013
2014	968.1 Billion	4.962 Trillion	20	Goodluck Jonathan	May, 2015
2015	934 Billion	4.964 Trillion	18.82	Goodluck Jonathan	March 23, 2016

**Sources:** Author, *Nigerianobservernews.com, nigerianelitesforum.com, m.polity.org, authors’ compilation*

Irrespective of the continuous raise of budget allocations for Defence and security, Nigerians are yet to receive the value for their money.

**2.1.3 Nigerian Military Expenditure and Defence Budget**

In Nigeria, there have always been mixed feelings concerning Defence allocation and how it is been utilized. The Nigerian Defence budget is often subjected to reviews by different administrations owing to the unpredictable nature of insurgencies in the country. The Defence budget has often enjoyed a large proportion of the Federal budget. This is because territorial integrity, sovereignty Defence and the protection of lives and properties rest on the shoulders of the Armed Forces. [2] noted that Defence is not an economically productive industry, but a strong armed force can guarantee national security and peace. This, according to him makes the military to enjoy an increase in resource allocation especially for the procurement of arms, logistic backup, and military welfare needs.

**2.2 Terrorism**

Terrorism has not enjoyed a universally accepted definition. It is often subjectively defined based on the ideological school of the individual defining it. As a concept, terrorism is used to connote ferocity or other injurious acts. According to [5], “terrorism both as practiced and justified by terrorist themselves is a tool used to achieve a specific outcome by using force or violence on one segment of society with the primary goal of causing fear in the large society to make change in that society.” In the words of [6], terrorism is “the premeditated use or threat of use of violence by an individual or group to cause fear, destruction or death, especially against unarmed targets, property or infrastructure in a state, intended to compel those in authority to respond to the demands and expectations of the individual or group behind such violent acts”. Terrorism according to [7] has been in existence for about 2000 years and is not showing any sign of stopping soon.

**2.2.1 Terrorism in Nigeria: An Historical Perspective**

Terrorism has existed in Nigeria for a long period of time. It waves increased after the return to democracy in 1999 [8][9]. Terrorism in Nigeria started in the Northern part of the country with a group named Mataisine between 1979 and 1983. This was aborted by the Buhari’s regime of 1983. Several other group have operated in the country

but of recent, the most deadly among them is the BH sect in the Northern part of the country which have claimed thousands of lives from 2009 till date. It has been observed that the existence of BH dates back to 2002 with Mohammed Yusuf and Abubakar Shekau as it leaders. It was founded as a Sunni Islamic fundamentalist movement, advocating a strict form of Sharia law. It seeks the establishment of Islamic state in Nigeria and claims that “Western education is forbidden”.

### 2.2.2 Major Terrorist Attacks from 2002

Date	Place	State	Terrorist Group	Casualty
27/1/2002	Ikeja Cantonment	Lagos		No Record
27/1/2002	Lagos	Lagos		1000
31/7/2002	Port Harcourt	Rivers		1
25/11/2006	PDP Secretariat	Bayelsa		No Record
28/11/2006	Owan LGA	Edo		1
5/12/2006	Goodluck Jonathan campaign office	Bayelsa		No Record
23/12/2006	Port Harcourt	Rivers		No Record
12/7/2009	Atlas cove, Lagos	Lagos	MEND	5
16/3/2010	Post amnesty dialogue at Warri	Delta		1
2/5/2010	Yenagoa	Bayelsa		No Record
1/10/2010	Eagle Square	Abuja		8
12/11/2010	Alaibe House Opokuma	Bayelsa		1
24/12/2010	Jos	Plateau	BH	38
27/12/2010	BarkinLadi	Plateau	BH	No Record
29/12/2010	Yenagoa	Bayelsa	MEND	1
31/12/2010	Mugadishu Barracks	Abuja	BH	32
2/2/2011	Aba	Abia	Nil	2
3/3/2011	Suleja	Niger	BH	6
16/3/2011	Yenagoa	Bayelsa	Nil	No Record
1/4/2011	Butsheu-tanshi	Bauchi	BH	No Record
6/4/2011	Kaduna	Kaduna		
7/4/2011	UnguarDoki, Maiduguri	Borno		
8/4/2011	INEC office Suleja	Niger		
8/4/2011	Kaduna	Kaduna		
9/4/2011	UnguanDoki Polling station	Kaduna		
9/4/2011	INEC collating centre	Borno		
22/4/2011	Kaduna	Kaduna		
25/4/2011	Tudu palace Hotel/Kano Motor Park	Borno		
14/5/2011	London Chiki Maiduguri	Borno		
19/5/2011	Lagos road Maiduguri	Borno		
28/5/2011	Logos Park Zuba/Mammy Market	Abuja/Buchi		
29/5/2011	Zuba	Abuja		
3/6/2011	Maiduguri	Borno		
7/6/2011	Beside St. Patrick Church	Borno		
10/6/2011	Kaduna	Kaduna		
16/6/2011	Police Force Headquarters	Abuja		
16/6/2011	Damboa Maiduguri	Borno		
26/6/2011	Beer garden Maiduguri	Borno		
3/7/2011	Beer Garden Maiduguri	Borno		
10/7/2011	All Christian Fellowship Church	Niger		
26/7/2011	United Nations Office	Abuja		
6/9/2011	Baga Road and Ward Maiduguri	Borno		
5/11/2011	Coordinated attacks in Maiduguri	Borno		
17/12/2011	Shuwai Area of Maiduguri	Borno		
22/12/2011	Pompomari near Emir of Damaturu Palace	Yobe		
22/12/2011	Timber Shed along Bada Road Maiduguri	Borno		
25/12/2011	St. Theresa Catholic Church	Niger		
25/12/2011	Near Mountain of fire Ministry	Plateau		

25/12/2011	SSS office Damaturu	Yobe		
26/12/2011	Near Islamic School in Sapele	Delta		
28/12/2011	Near a Hotel in Gombe	Gombe		
6/1/2012	Christ Apostle Church	Niger		
25/1/2012	Multiple attacks in Kano	Kano		
26/1/2012	SabonGari	Kano		
7/2/2012	Kano Market & Military barracks	Kano		
8/4/2012	Easter day Church Bombing			
17/4/2012	Multiple attacks on Churches	Kaduna		
7/8/2012	Deeper Life Church	Kogi		
4/1/2012	Dalla, Maiduguri	Borno		4
5/1/2012	Church in Gombe	Gombe		6
6/1/2012	Church in Yola	Adamawa		8
10/1/2012	Beer Garden	Damaturu		8
13/1/2012	Pub in Yola	Adamawa		6
17/1/2012	Military checkpoint	Borno		6
20/1/2012	8 Govt. security buildings in Kano	Kano		-
1/2/2012	Maiduguri	Borno		7
15/2/2012	Jailbreak in koton-kafe	Kogi		-
20/2/2012	A market in Maiduguri	Borno		38
25/2/2012	Prison & police station in Gombe	Gombe		14
26/2/2012	Church in Jos	Plateau		6
7/3/2012	Police station in Ashaka	Gombe		7
9/3/2012	North Eastern Gombe	Gombe		1
10/3/2012	Police station	Borno		1
11/3/2012	Suicide Bombing	Jos		13
12/3/2012	Military Patrol			5
30/3/2012	Bank robbery	Borno		4
4/4/2012	A market in Maiduguri	Borno		7
8/4/2012	Suicide bombing	Kaduna		38
26/4/2012	This Day paper office	Abuja		4
29/4/2012	Church in Keno, Maiduguri	Borno		19
30/4/2012	Suicide Bombing	Taraba		11
4/5/2012	A prison in Borno	Borno		2
12/5/2012	Police station Burned	Borno		2
13/5/2012	Shootout	Kano		6
3/6/2012	Suicide Bombing	Bauchi		12
5/6/2012	Assassination	Kano		3
8/6/2012	Suicide Bombing	Borno		12
10/6/2012	Suicide Bombing	Jos		45
17/6/2012	Coordinated suicide car Bombing	Kaduna		-
24/6/2012	Prison in Yobe	Yobe		9
25/6/2012	IED explode	Bauchi		9
26/6/2012	Gunmen attack	Taraba		3
2/7/2012	Construction workers	Borno		9
30/7/2012	Police station	Sokoto		2
19/8/2012	Primary school/church/police station	Yobe		NB
16/9/2012	Ludo game players in banana	Bauchi		15
23/9/2012	Suicide Bombing	Bauchi		2
18/10/2012	Coordinated bomb/ Gun attacks	-		23
28/10/2012	Suicide bombing on a church	Kaduna		155
8/2/2013	Immunization workers	kano		13
<b>2013</b>			BH	
January 1	Nigerian Army raid			13
January 4	<u>Ogun prison break,</u>	Ogun		-
February 8	Attack on polio vaccinators	Kano		9

March 18	<u>Kano bus bombing,</u>	Kano		65
April 16	<u>Baga massacre,</u>	Borno		187
June 9	Maiduguri	Maiduguri		22
June 30	<u>Ondo prison break,</u>	Ondo		2
July 6	<u>Yobe State school shooting,</u>	Yobe		42
August 12	Maiduguri mosque	Maiduguri		56
September 12	Ambush by BH			40
September 12	An offensive by Nigerian Army			166
September 19	<u>Benisheik attacks,</u>			161
September 20	An Abuja shootout	Abuja		9
September 29	<u>Gujba college massacre,</u>	Yobe		50
October 10	An attack at Damboa			20
October	Government forces raid rebel camps			101
October 29	BH raids Damaturu.	Yobe		128
<b>2014</b>				
January 14	bombing by BH	Maiduguri		30
January 26	<u>Northern Nigeria attacks</u>			138
January 31	Chakawa			11
February 14	<u>Borno Massacre,</u>			121
February 15	<u>Izghe attack,</u>	Borno		106
February 15	Gwosa	Borno		99
February 24	Izghe			
February 25	<u>Federal Government College attack,</u>			59
March 14	military barracks in Maiduguri	Yobe		
April 14	<u>Abuja bombing,</u>	Maiduguri		88
April 15	<u>Chibok schoolgirls kidnapping,</u>			276 Kidnaped
May 1	<u>Abuja bombing,</u>	Abuja		19
May 5	<u>GamboruNgala attack,</u>	Borno		300
May 20	<u>Jos bombings,</u>	Abuja		118
May 21	northeastern Nigeria	Borno		27
May 27	<u>BuniYadi attack,</u>	Jos		58
May 30	third emir of Gwoza			1
June 1	<u>Mubi bombing,</u>	Yobe		40
June 2	<u>Gwoza massacre,</u>			200
June 20–23	<u>Borno State attacks,</u>	Adamawa		70 killed, 91 kidnaped
June 23–25	<u>Middle Belt</u>			171
June 26	raid on two BH camps	Borno		100
June 28	bomb blast in Bauchi	Borno		11
July 18	Damboa			18
July 22	Chibok	Bauchi		51
September 19	Mainok,			30
October 10	<u>Lagos prison break</u>	Borno		1
October 31	explosion at a bus station in Gombe <u>Kogi prison break</u>	Borno		36
November 2	,	Lagos		
November 3	<u>Yobe State attacks,</u>	Gombe		61
November 25	suicide bombers in Maiduguri	Kogi		45
November 27	Damasak	Yobe		50
November 28	<u>Kano bombing</u>	Maiduguri		124
November 30	<u>Ekiti prison break,</u>			274
December 1	female suicide bombers			5
		Kano		
December 6	<u>Minna prison break,</u>	Ekiti		



December 10	female suicide bombers	Borno		11
December 11	Gajiganna	Niger		30
December 13	Gumsuri kidnappings,	Kano		37 killed, 185 kidnaped
December 22	Gombe bus station bombing,	Borno		27
December 28–29	Cameroon clashes	Borno Gombe		181
2015				
January 2	Waza, Cameroon			11
January 3–7	Baga massacre,	Borno		2000
January 3	Kidnapping	Borno		40
January 9	massacre in the town of Baga	Borno		-
January 10	female suicide bomber	Borno		20
January 11	More female suicide bombers	Potiskum		-
January 12	Kolofata raid,	Kolofata		143
January 20	Baga	Baga		-
January 24	Kambari near Maidaguri	Borno		15
January 25	Maiduguri	Borno		61
January 28	rampage in Adamawa State	Adamawa		40
February 1	capital city of Borno State, Maiduguri.	Borno		14
February 2	female suicide bomber attack	Gombe		9
February 4	raid the Cameroonian town of Fotokol	Fotokol		209
February 6	raids on the towns of Bosso and Diffa,	Niger		104
February 9	raid on a prison in the town of Diffa in Niger			
February 15	suicide bomber	Niger		46
February 20	Borno	Borno		21
February 22	suicide bomber	Potiskum		5
February 26	Biu and Jos	Jos		35
February 28	female suicide bombers			4
March 7	Five suicide bomb blasts	Borno		197
March 28	Gunmen kill at least 15 voters	Gombe		15
March 29	Attacks			43
April 5	BH militants dressed as preachers			24
April 9	Dile	Borno		20
April 17	Gwoza	Borno		12
April 21	Baga	Baga		9
June 12	nighttime raids			37
June 22	Maiduguri Mosque Bombing	Borno		30
July 1–2	Mosque Massacres			48
July 5	church in the Potiskum area	Potiskum		5
July 6	Jos	Jos		44
November 17	Yola	Yola		112

**Source:** Adapted from [10][8] and authors' compilation.

### 3. PROBLEMS OF DEFENCE MANAGEMENT IN NIGERIA:

The Nigerian Defence (Army, Navy and Air Force) is funded by the Federal Government to carry out their constitutional responsibility of defending the country from both external and internal threats. Successive administrations have allocated huge amount of monies to the sector in an attempt to ameliorate the condition of the military and aid speedy and sustainable attainment of its core functions of protecting the state, and securing lives and properties. Many have argued that the Defence sector has not enjoyed an adequate funding which is the reason for its poor performance. This may not be correct because, as was mentioned earlier, the country ranks seventh position in African in terms of military expenditure and spent between N233 billion to N1.055 trillion yearly from 2008 to 2013 on the Defence sector. Therefore, this section seeks to investigate into the unmitigated irregularities that have deterred the Defence sector from achieving its primary goals with available funds. The under listed are some of the problems of Defence financial management in Nigeria:

### **3.1 Poor Implementation of Financial Policies**

Kalawa [11] observes that most policies in third world countries are ambiguous, trying to accomplish too many objectives at a time without considering other variables. Such policies are grandiose in design but vague. The gap between policy formulation and implementation is often enormous, thus most policies are not usually completed but abandoned midway. Same is applicable in the military, there are always carefully designed plans on how to management the Defence finance for goal actualization but the final implementation have always brought about a showdown between the formulation and implementation.

### **3.2 Financial Mismanagement**

The Nigerian Armed Forces have experienced high level of financial mismanagement which has resulted majorly in its inefficiency and inability to combat terrorism.

### **3.3 Corruption**

The issue of corruption cannot be over-emphasized regarding the Nigerian system. Although as a concept, corruption has not enjoyed a universally accepted definition, it can be view as an act of “demanding, giving or accepting directly or indirectly a bribe or any other undue advantage or the prospect thereof, which distorts the proper performance of any duty or behavior required of the recipient of the bribe, the undue advantage of the prospect thereof” [12][13]. Corruption does not only exist in the Nigerian Defence Sector but has incapacitated the sector in such a way that it is unable to defend itself, talk less of the nation.

### **3.4 Misappropriation**

This is the diversion of funds originally meant for the provision of military welfare and the procurement of modern military hardware and facilities capable of fighting and eradicating terrorism. Misappropriation and diversion have constituted major setbacks to the achievement of military goals. For instance, the current issue of BH insurgency in the Northern part of the country requires that the military should be well equipped and their personnel welfare should be given serious attention because the sect in question (BH) has been found to possess modern sophisticated weapons, some of mass destruction, which aids their dreaded activities and any attempt to engage an ill-equipped armed force to counter the terrorists will be an effort in futility.

### **3.5 Unanticipated Disturbance**

Military financial managers rely on current problems without making adequate provisions for emergency situations. According to Bucur-Marcu et al, there should be more of long term plans of about eight to ten years with sufficient flexibility.

**3.6 Other issues include;** discrepancies between Defence financial management and goal actualization, lack of transparency and accountability, Aimless Defence financial policies and Political interference.

## **4. TOWARDS AN APPROPRIATE MILITARY FINANCIAL MANAGEMENT:**

Managing the Defence sector could be compared to managing the health sector in any country. This is because if the health sector is not adequately funded, it would result to loss of lives and if the funds allocated to the sector are not properly utilized for the procurement of necessary paraphernalia, it will also result to loss of lives. Unarguably, proper allocation to, and sound financial management of a country’s Defence sector is needed for effective and efficient security service delivery that can meet the security needs of the country. In Nigeria, there have been controversies concerning Defence allocations and military performance. While the armed forces are complaining of poor welfare and lack of modern military hardware, the government claims that enough money is often allocated and expended on the military yearly. For instance, the former minister of finance in Nigeria assured Nigerians that the Federal Government has done its best to disburse funds to agencies under the Defence sector as needed for their operations [14]. According to her, in the 2014 budget, out of a total budget of N4.962 trillion, the allocation to the Nigeria’s Defence sector took about 20 percent, totaling N968.127 billion because of growing insecurity situations in the country. Now, considering all the money expended on the Defence sector from the Nigerian budget yearly, there is no corresponding outcome due to the inability of the Nigerian military to justifiably expend the allocated funds in tackling security problems in the country. The recurrent activities of terrorist groups; kidnapping, killing, bombing, rape, etc especially in the North-Eastern part of the country has shown the failure of the Nigerian armed forces in handling live threatening security issues in the country.

Observably, monies allocated by the Federal Government from the budget to fund the military end up on a round table between a fewer number of politicians and some top-rank military officers. This bend on military performance is apparent because two of the past Inspector General of Police are currently being drilled for misappropriation, also a former Chief Security Adviser to the Federal Government has been link to the misappropriation of about \$2.1 billion meant for the procurement of arms and other military hardware to combat terrorism (especially the dreaded BH insurgency in the Northern part of the country). Notably, some of the monies were allegedly used by some political parties for election purposes. This shows a high level of mismanagement of the military finance. Nigeria as a country is not at war, so its Defence expenditure should be reduced in a way. Furthermore, [3] opines that if all the funds that go into the Nigerian Defence Ministry are judiciously used to properly

equip and maintain our security operatives and their welfare, by now, the country's Defence ministry will be one of the most sophisticated in the world. Although there had been a steady rise in the budgetary allocations to security sector in the last four years, there appear to have been no deliberate policy to deploy the resources to the critical area that would put the various security services in a good state to respond to the growing challenges of terrorism in the country. According to [15], "transparency and reliability allow demonstrating to the public, the media, national and international partners the monetary value of Defence to the effect that freedom is not obtained at zero cost, public funds are well spent for this purpose and spending is carefully controlled." Although it is obvious that there are limits to the transparency of the military expenditure because of security concerns and the necessity to classify some Defence related information. The classified information includes secret missions that are known to a very limited circle of people. If classified information is released to the public, it may jeopardize military strategy and operations. This does not wipe away the necessity for transparency and honesty and accountability military financial management.

## 5. CONCLUSION/RECOMMENDATIONS:

Nigeria is yet to receive the value of money expended yearly on the Defence sector due to poor financial management\ and the diversion of military funds by some top-rank military officers and politicians. As the highest spender on military in West Africa, Nigerian Armed Forces is yet to defeat combat favourably with terrorism, especially the BH sect, which is enjoying about 9 years of existence in the country and have killed not less than twenty thousand people and displaced millions especially in the North-Eastern part of the country. It is obvious that there are some unmitigated irregularities that have deterred the Defence sector from achieving its primary goal with available funds. Among other factors include; poor implementation of financial policies; discrepancies between Defence financial management and goal actualization; misappropriation; mismanagement; aimless Defence policies; political interference as well as unanticipated disturbance.

For the military to live up to expectation;

1. There must be transparency and accountability in the management of military funds
2. There should be deliberate policies to deploy resources to the critical areas that would put the various security services in a good shape to respond to the growing challenges of insecurity in the country
3. The Federal Government should take good account of the funds allocated to the Armed Force and make sure that there is proper accountability.
4. There should be attitudinal change among the senior military personnel
5. Funds that go into the Defence ministry should be used judiciously to equip and maintain the country's security operatives and provide for their welfare.

This is because proper allocation to, and sound financial management of the Nigerian Defence industry is needed for effective and efficient service delivery that can meet the security needs of Nigeria.

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