



ANTI-CORRUPTION ACADEMY OF NIGERIA (ACAN)

Independent Corrupt Practices and Other Related Offences Commission



ACAN

POLICY BRIEF

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ACCOUNTABILITY FOR SECURITY VOTES: PREVENTING CORRUPTION IN SECURITY BUDGETING WITHOUT JEOPARDISING NATIONAL SECURITY

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The matter of secret expenditure by government agencies raises issues of corruption and national security. These secret expenditures are included as security votes in the budgetary process. This Policy Brief recommends approaches for effectively addressing challenges posed by the current system of using security votes.

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LIST OF ACRONYMS

ACAN	Anti-Corruption Academy of Nigeria
ACAs	Anti-Corruption Agencies
CSOs	Civil Society Organisations
GDAI	Government Defence Anti-Corruption Index
ICPC	Independent Corrupt Practices and Other Related Offences Commission
ISC	Intelligence and Security Committee
LEAs	Law Enforcement Agencies
MDAs	Ministries, Departments and Agencies
NASS	National Assembly
NSA	National Security Adviser
NSC	National Security Council

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PREFACE

The Independent Corrupt Practices and other Related Offences Commission (ICPC) through its research and training arm, the Anti-Corruption Academy of Nigeria (ACAN) conducts periodic Policy Dialogues designed to bring topical anticorruption issues to the fore of national discourse. Research conducted at ACAN on the issues and discussed at the Policy Dialogues form the basis for periodic ACAN Policy Briefs.

In relation to the instant Policy Brief, ACAN's research findings were presented at the Policy Dialogue on "Accountability for Security Votes" held on September 11, 2019, at the ICPC Headquarters. The Dialogue had participants from civil society, academia, the military, security and intelligence agencies, anti-corruption agencies, law enforcement agencies, political parties, public service, including elected officials and the media. Input from stakeholders were taken into account in preparing this Policy Brief. To further enrich this Policy Brief, a draft was circulated among stakeholders for comments and the comments are reflected in the final copy.

In specific relation to the National Anti-Corruption Strategy (NACS), the Dialogues will seek to contribute towards the attainment of the NACS strategic objective of promoting an improved legal, policy and regulatory environment for the fight against corruption. In this regard, the Dialogues will address broad foundational gaps and weaknesses in institutional structures or frameworks which may undermine anti-corruption efforts.

ACAN wishes to acknowledge the contributions of stakeholders who have contributed to the success of the Policy Dialogue and this Policy Brief on the subject of security votes. In particular the Academy is grateful to the Honourable Chairman of the ICPC, Professor Bolaji Owasanoye and members of the Board; the Chairman of the Governors' Forum, His Excellency Dr. Kayode Fayemi, who presented the Keynote at the Policy Dialogue; the Chief of Army Staff, Lt. General Tukur Yusuf Buratai; the Auditor-General of the Federation; Office of the National Security Adviser; the Department of State Services; the Economic and Financial Crimes Commission (EFCC), the Director-General of the Nigerian Law School, the Director-General of the Nigerian Institute of Advanced Legal Studies, State Governments, and the many Civil Society Organisations that participated in the Policy Dialogue.

The organisation of the Policy Dialogue was coordinated by Dr. Elijah Oluwatoyin Okebukola, a Senior Research Fellow with the Academy. Dr. Okebukola's position is funded by the Department for International Development, DFID. The Academy is grateful to the DFID for this important support for its work. This Policy Brief is authored by Dr. Okebukola being one of the outcomes of his work with the Academy. The Academy appreciates his diligence and commitment.

Professor Sola Akinrinade, FNAL

Provost, Anti-Corruption Academy of Nigeria
March 2020

FOREWORD

The Independent Corrupt Practices and other Related Offences Commission (ICPC) places a huge premium on evidence-and-knowledge-based anti-corruption interventions. It is in this context that the Anti-Corruption Academy of Nigeria (ACAN), the research and training arm of the ICPC, is mandated to conduct cutting edge research for practicable prevention, enforcement and post-enforcement solutions. The research activities of ACAN are required to go beyond stimulating discussions to proffering evidence, knowledge and keys for resolving challenges thrown up by corruption.

I am pleased that the second edition of the ACAN Policy Brief Series engages the knotty issue of security votes in Nigeria. There has been a lot of talk on the nature of security votes as an enabler of corruption. This Policy Brief goes beyond talking about the problem to recommending guidelines for stakeholders in preventing corrupt use of security votes.

The process that resulted in this Policy Brief involved the input of governmental and non-governmental stakeholders. In addition to consultations with stakeholders, a Policy Dialogue was held to discuss the challenges associated with security votes. Recommendations contained in this Policy Brief, flow from ACAN research, consultations with stakeholders, input of participants at the National Policy Dialogue, and comments of stakeholders on the draft Policy Brief.

The consultations and National Policy Dialogue revealed that, there are divergent views on the nature and necessity of security votes. As it is the case with all ACAN Policy Briefs, the current issue will help governmental and non-governmental stakeholders filter the discussion and concentrate on achievable steps.

In presenting this Policy Brief to all stakeholders, it is important to note that security votes are not the only items that are abused in budget formation and implementation. So, the focus of this Brief on security votes does not detract from the enormity and heinousness of other forms of corruption in the budgetary process. I believe that bona fide stakeholders will benefit from this Policy Brief and its recommendations which represent a significant blow against the corrupt use of security votes in Nigeria.

Professor Bolaji Owasanoye

Chairman

Independent Corrupt Practices and Other Related Offences Commission

Abuja

March 2020

EXECUTIVE SUMMARY

In the Nigerian budgetary process, moneys appropriated for the use of Ministries, Departments and Agencies (MDAs) of government are described as votes. Security votes are items in the Federal and State Government budgets. However, unlike regular budgetary items, the purposes for which security votes are to be spent are not specified or discoverable from the Appropriation Act (Appropriation Law for the States) or the budget preparatory documents.

In the 2019 Federal Budget, a total of **N21,848,004,970 (Twenty-One Billion, Eight Hundred and Forty-Eight Million, Four Thousand, Nine Hundred and Seventy Naira)** was appropriated as security votes for **162 (One Hundred and Sixty-Two) MDAs**.

As exemplified by the 2019 Budget, there is no apparent logic or principle that determines the amounts appropriated as security votes. The amounts budgeted as security votes range from Three Thousand Six Hundred Naira (N3,600.00), being the lowest amount appropriated for an MDA as security vote, to Four Billion Two Hundred and Eight Million Seven Hundred and Sixty Thousand One Hundred and Fifty-Nine Naira (N4,208,760,159.00) being the highest amount appropriated for an MDA.

There is also no apparent basis for determining the MDAs for which security votes are appropriated. In the 2019 Budget, recipients of security votes include Boards, Centres, Committees, Commissions, Councils, Forest or National Parks, Hospitals, Polytechnics, Secondary Schools and Universities. Other recipients of security votes include Anti-Corruption Agencies, Armed Forces, Intelligence Services and Law Enforcement Agencies. Apart from security votes, the budget appropriates funds for specific and defined security matters such as purchase of security equipment, construction of security equipment, security charges and printing of security equipment. In addition, moneys are appropriated for items such as purchase of uniforms, construction of buildings, construction of perimeter fences, purchase of vehicles etc.

The main distinction between security votes and other items of security in the budget is that the security purposes for which the former should be used are not specified in the budget documents. This has resulted in public officials believing that security votes can be used for anything without question. Public officials have been found to have acted on this erroneous belief to corruptly enrich themselves from funds appropriated as security votes.

It is therefore necessary to spell out the legitimate use of security votes. Security votes are to be spent on matters and operations that require confidentiality in deterring, neutralising or containing threats or harmful conduct against the country. Such threats or harmful conduct are those that are ultimately against the nation even if their immediate victims are individuals, officials or institutions. The threats or harmful conduct must be such that require absolute

confidentiality in implementing counteracting activities or steps. Security votes are appropriated moneys spent on defence and security items or services that are not openly disclosed to the public. Such items may cover new weaponry, covert campaigns, sensitive equipment, and troops or personnel for secretive operations.

Clearly, many of the MDAs that received appropriations for security votes do not have the mandate to deal with the kind of covert security operations that require secret expenditure. It is in this context that it is emphasised that an MDA is eligible to security votes only if it has continuous core security function (CCSF). An MDA has CCSF if its primary mandate demands the prevention or suppression of domestic or foreign threats of harm against the people of Nigeria, public and private institutions of the country, or the State as an entity. MDAs with CCSF conventionally have the statutory or constitutional mandate to gather and process local and foreign intelligence; work with military and intelligence allies of the country; counter military and intelligence adversaries of the country; engage in war or armed conflict on behalf of the country; investigate crimes against individuals, institutions and the State (country); arrest and prosecute offenders; protect witnesses and whistle-blowers; deter organised crime. In reaction to the history of abuse of security votes, many have called for a total abolition of security votes in the budgetary process. However, a total abolition of security votes would mean that details of confidential security expenditure would be available to members of the public. The reality of global practices indicates that most countries do not publicly disclose the details of their confidential security expenditure. The practicable and pragmatically achievable alternative to total abolition of security votes is to have clear parameters for guiding the appropriation of security votes, determining its use and engendering accountability of users. In this context it is recommended that:

- i. The National Security Council should clarify things by issuing an official definition of security votes. The definition should take account of the fact that secret expenditure on security matters should be for items which cannot be disclosed to the public so as not to jeopardise security operations, means, methods, sources and intelligence. There is no compelling need for social or human security expenditure to be secret. Indeed, their impact is more profound when known to the recipients and public at large, so, social or human security spending should not be included in items for which secret expenditure can be made. In all, a proper definition will guide stakeholders in their application and monitoring of security votes.
- ii. Security votes should be appropriated for only MDAs with CCSF.
- iii. MDAs may have votes for security-related issues but not for issues that cannot be openly disclosed. An MDA that does not have CCSF should not have any need to spend money in secret.

- iv. Security votes should be linked to the strategic and operational plans of the receiving MDA. To this extent, the monitoring and evaluation plans of these MDAs should include their secret expenditure.
- v. Security votes are not for items already included in the budget. Duplication of budgetary items is prohibited, and such items cannot be duplicated using security votes as a disguise.
- vi. New legislation in relation to security votes should complement existing laws preventing abuse of public funds and not conflict with those laws. Particular note should be made of avoiding the erroneous view that the constitution prevents the scrutiny of security votes.
- vii. There is need for a permanent national security clearance scheme.
- viii. There needs to be a categorisation of items on which security votes are spent and the level of clearance required to have access to the items
- ix. A practicable system of legislative oversight can be implemented after the categorisation of items on which security votes are spent and a national security clearance system have been put in place.
- x. Internal standard operating procedures for disbursing and monitoring security votes should be developed by MDAs with CCSF.
- xi. External audit of security votes by the Auditor General.
- xii. All MDAs without CCSF in the 2019 budget should be audited to ensure that they have not been using security votes for corrupt enrichment.

PREVENTION OF CORRUPTION IN SECURITY BUDGETING IN NIGERIA: ENGENDERING ACCOUNTABILITY FOR SECURITY VOTES WITHOUT JEOPARDISING NATIONAL SECURITY

1. Introduction

The Federal and State budgets have security votes listed among the items for which money is appropriated for public use. Unlike other items in the budget the details of things 'security votes' should be used for are not specified in the budget.

Ordinarily, the budget creates a documentary context for tracing public expenditure. It supplies information on the purposes for which public funds are to be expended. It further specifies the public institutions which are responsible for disbursing and being held accountable for the funds. The budget therefore is an anti-corruption mechanism that serves to create systemic checks and balances in the appropriation and spending of public funds. The budget, therefore, provides an avenue for investigating the use of appropriated funds. The non-inclusion of the purposes for which security votes are meant, naturally creates a lack of transparency that easily engenders poor accountability.

Although this Policy Brief focuses on the Federal Budget and Federal Ministries, Departments and Agencies (MDAs), the discourse also applies at the sub-national level. States also adopt the same approach of including security votes in their budgets.

The security vote as an item in the budgetary process raises a major problem in the sense that the amount appropriated is specified in the budget, but the specific matter or item on which it is to be spent is not mentioned. This raises some challenges to accountability as it presupposes that the security vote can be used for any purpose.

Indeed, some public servants believe that security votes are personal emoluments that accrue to them by virtue of their position or office. The extent to which this belief is entrenched can be illustrated by the case of Ikeduru Local Government Area v. Barr. Kenneth C. Uzoechi. In that

The budget allows all stakeholders to know:

- 1. the amount of money appropriated to be used for the benefit of the public.**
- 2. the matter or item on which the money is to be spent.**

case, the Respondent claimed the sum of N3,892,444.30 (Three Million, Eight Hundred and

Ninety-Two Thousand, Four Hundred and Forty-Four Naira, Thirty Kobo) as debt resulting from unpaid salary and allowances. Out of the total amount claimed, N450,000.00 (Four Hundred and Fifty Thousand Naira) was claimed as imprest, while N700,000.00 (seven Hundred Thousand Naira) was claimed as security vote. The claims in this case demonstrate the strong impression that imprest and security vote exist for the benefit of the public office holder. Indeed, a suspect investigated by the Independent Corrupt Practices and other Related Offences Commission (ICPC) for abuse of public funds expressed the belief that the security vote was his own official 'daily bread' (Recommendation 12).

There is a sense of entitlement to personal Use of Security Votes

There are Public Servants that hold the mistaken view that security votes are remunerative emoluments.

The erroneous opinion that security votes are for the unfettered personal use of the public servant is not limited to the lower echelons of service. Rather it percolates from the higher levels of public stewards. For example, in the case of *Nyame v FRN*, it was contended on his behalf that "as a governor, the security votes were his personal entitlement to be used as he pleased without any responsibility to explain how he used same and that since it is his entitlement, he cannot be said to have stolen same."

In response to the contention that security votes are the entitlement of the public official, the Court of Appeal held that:

"In our country Nigeria, there is a pervasive proclivity of public officers to regard or treat security votes given to them for the security of the State as their personal entitlement or funds, the expenditure of which they are not accountable to the government that gave them the funds to be used for the public purpose or the citizens for whose security it was meant...the notion that certain Public Funds meant to be used for the security of the State are not accounted for and therefore cannot be stolen is not correct."

COURT OF APPEAL

"Security votes, being Government Funds to be used for the security of the state, must be accounted for by the recipient"

¹ (2013 LPELR-22511(CA)).

² Imprest is money given for the running of the office.

³ CA/A/658C/2018.

Public officials sometimes posit that security votes are applied towards social security matters such as provision of welfare and palliative interventions for

citizens in need of financial or related assistance. It is also argued that security votes can be applied towards providing support for victims of crimes, and succour for people or communities devastated by natural or man-made disasters. In this context, it is argued that the expression security goes beyond the span of military, defence, intelligence, law enforcement and anti-corruption.

Some Public servants erroneously believe that security votes are funds to be spent on welfare, victim support, emergencies and social interventions

The proposition that security votes can be applied towards a broad spectrum of issues is frequently supported by the provision of the Constitution of the Federal Republic of Nigeria, 1999 (1999 Constitution) which stipulates that: ***"the security and welfare of the people shall be the primary purpose of government."*** This constitutional provision is contained in a chapter that contains "fundamental objectives and directive principles of state policy." The constitutional provision stipulating the primacy of the people's security and welfare is within the overall context of the immediate preceding constitutional provision that the ***"Federal Republic of Nigeria shall be a State based on the principles of democracy and social justice."***

⁴ This position was canvassed by some participants of the National Policy Dialogue on accountability for security votes held at the ICPC Headquarters on September 11, 2019

⁵ Section 14 (2) (a) Constitution of the Federal Republic of Nigeria 1999 (1999 Constitution).

⁶ Chapter 2, 1999 Constitution.

⁷ Section 14 (1) 1999 Constitution.

In addition to the proposition that security votes are to be used for a broad spectrum of discretionary matters, there is also a widespread view that the 1999 Constitution forbids inquiries into how security votes are expended.

It is in the light of the foregoing that the Anticorruption Academy of Nigeria (ACAN) facilitated a National Anti-Corruption Policy Dialogue on Accountability for Security Votes. The Policy Dialogue took place on September 11, 2019 at the Headquarters of the ICPC in Abuja.

IT IS AN URBAN MYTH THAT THE CONSTITUTION STIPULATES THAT SECURITY VOTES SHOULD NOT BE AUDITED. NOTHING IN THE 1999 CONSTITUTION OR ITS AMENDMENTS LENDS CREDENCE TO THIS MYTH

The Policy Dialogue had the main objective of contributing towards the promotion of an improved legal, policy and regulatory environment for the fight against corruption. This is a major strategic objective of the National Anti-Corruption Strategy (2017-2021).

The Dialogue had participants from civil society, academia, the military, security and intelligence agencies, anti-corruption agencies, law enforcement agencies, political parties, civil service, public service including elected officials and the media. The Policy Dialogue was designed to have the impact of engendering accountability in the use of security votes without jeopardising national security.

This Policy Brief draws largely from research conducted at ACAN (presented at the Policy Dialogue) and discussions on the issues by participants at the Dialogue. Prior to its finalisation, this Policy Brief was circulated among key stakeholders, including those that participated in the Dialogue. The perspectives and positions of all participating stakeholders were taken into account. Following the structure of discussions at the Dialogue, this Brief will concentrate on the following:

- Definition of security votes, legitimate users and matters for which security votes may be lawfully applied
- Entrenching accountability in the use of security votes
- Categories of persons whom may be funded or paid from security votes
- Modalities and frequency of rendering account for security votes received or used

⁸ The NACS provides the overall strategic direction for anti-corruption policies, plans and actions.

2. Definition, Purpose and Legitimate Users

In the Nigerian budgetary process, moneys appropriated are described as votes. In the ordinary sense, therefore, it would appear that security votes are moneys appropriated for security matters. However, there are several security matters for which moneys are appropriated in the budget. The budget identifies the security purposes for which these moneys are appropriated.

However, a peculiar item of security is classified as security vote without its specific purposes being identified. This vote without any specifically ascribed purpose is the security vote. The expression security vote appears to be exclusively Nigerian. It refers to an item in the budget, which is appropriated for security matters but the specific matters it will be applied to are not defined in the budget. (See Recommendation 1).

In the 2019 Budget, a total of **N21,848,004,970 (Twenty-One Billion, Eight Hundred and Forty-Eight Million, Four Thousand, Nine Hundred and Seventy Naira)** was appropriated as security votes for **162 (One Hundred and Sixty-Two)** Ministries, Departments and Agencies (MDAs). The distribution of this sum across MDAs is depicted in Table 1 below. Appendix 1 contains the full list of the MDAs and the amounts of security votes appropriated for each.

Table 1: Distribution of Security Votes Across MDAs

Type of MDA	Number of Recipients	Amount in Naira
Agriculture	7	11,088,769
Anti-Corruption Agency	3	115,681,056
Auditing	1	4,800,000
Awards	1	4,050,000
Budget & Planning	1	15,270,419
Civil Service Administration	2	11,084,824
Education	47	123,411,078
Environment	11	17,347,834
Health	15	39,898,790
Identity Management	1	9,469,965
Industry and Trade	2	19,784,000
Information	6	31,083,093
Infrastructure	1	7,150,000
Intelligence	5	5,817,547,148
Labour and Employment	1	1,280,000
Law Enforcement/Public Safety	8	730,577,348
Legal	2	6,380,824

⁹ See for example different security matters apart from the security vote in the Appropriation Act 2019, that is the 2019 Budget. Available at <https://budgetoffice.gov.ng/index.php/2019-budget>.

Lottery	1	2,280,000
Military	7	9,817,886,150
Military Education/Research	2	4,695,727,669
Mines & Steel	2	8 992,268
Petroleum	1	9,000,000
Power, Works & Housing	2	6,479,648
Presidency	2	260,120,000
Science and Technology	23	16,950,688
Transport	5	50,967,395
Water Resources	1	200,000
Women Affairs	2	13,496,004
Grand Total	162	21,848,004,970

Some MDAs that had a budget for security votes, also had moneys appropriated for other security matters.

Out of the 162 MDAs that received security votes, 20 also had moneys appropriated for purchase of security equipment. As shown in Table 2 below, a total of **₦50,654,211,652 (Fifty Billion, Six Hundred and Fifty-Four Million, Two Hundred and Eleven, Six Hundred and Fifty-Two)** was appropriated for purchase of security equipment. The purchases were for: **Defence and Security Equipment, Cyber Security Equipment, Defence Equipment**, and a more generic category consisting of **Security Equipment**. Appendix 2 contains a full list of the MDAs that had a budget for purchase of security equipment as a separate item from security votes.

Table 2: Purchase of Security Equipment

Type of Purchase	Amount
DEFENCE AND SECURITY EQUIPMENT	3,768,285,000
PURCHASE OF CYBER SECURITY EQUIPMENT	212,985,633
PURCHASE OF DEFENCE EQUIPMENT	20,218,272,051
PURCHASE OF SECURITY EQUIPMENT	26,454,668,968
Grand Total	50,654,211,652

As depicted in Table 3 below, the sum of **₦34,508,941,235** was budgeted for construction of security equipment as a separate item from security votes. Appendix 3 contains the list of the 8 MDAs that had a budget for construction of security equipment.

Table 3: Construction of Security Equipment

Construction Type	Sum in Naira
CONSTRUCT OPERATION DEFENCE EQUIPMENT (ONGOING)	3,970,157,498
CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENT	29,792,647,124
DEVELOPMENT OF CYBER SECURITY SYSTEMS	309,495,501
ESTABLISHMENT OF SECURITY INFRASTRUCTURE	436,641,112
Grand Total	34,508,941,235

Table 4 below shows that in the 2019 budget, a total of **₦230,761,748** (Two Hundred and Thirty Million, Seven Hundred and Sixty-One Thousand, Seven Hundred and Forty-Eight) was appropriated to MDAs for printing security documents. This amount is separate from the security votes received by these same MDAs. Appendix 4 contains the list of MDAs that had funds appropriated for security votes and printing of security documents.

Table 4: MDAs with Security Votes and Funds for Printing Security Documents

Type of MDA	Sum for Printing Security Documents
Anti-corruption Agencies	11,148,713
Agriculture	4,173,170
Education	25,230,941
Environment	3,909,234
Finance/Accounting	850,000
Health	11,871,507
Industry and Trade	10,000,000
Information	2,663,217
Infrastructure	250,000
Intelligence	23,853,467
Labour and Employment	500,000
Law Enforcement/Education	4,319,343
Law Enforcement/Public Safety	42,986,164
Military	40,369,770
Military Education/Research	41,539,296
Military/Research	278,747
Presidency	2,232,804
Science and Technology	85,367
Water Resources	3,500,000
Women Affairs	1,000,008
Grand Total	230,761,748

A large number of MDAs that budgeted for security votes also had funds appropriated for security charges. The security charges are paid to security service providers including private licenced guard companies. Table 5 shows that a total of **₦4,277,214,369** (Four Billion, Two Hundred and Seventy-Seven Million, Two Hundred and Fourteen Thousand, Three Hundred and Sixty-Nine Naira) was budgeted for MDAs to pay security charges. Appendix 5 contains the list of 118 MDAs that had funds for both security votes and security charges

Table 5: Types of MDAs that Budgeted for Both Security Votes and Security Charges

MDA Type	Sum
Agriculture	29,905,691
Anti-Corruption Agency	65,120,399
Budget & Planning	6,061,079
Civil Service Administration	1,019,522
Education	148,263,797
Environment	16,762,319
Finance/Accounting	6,857,400
Health	35,188,171
Identity Management	34,100,000
Industry and Trade	36,450,000
Information	58,203,036
Infrastructure	3,200,000
Intelligence	2,881,027,369
Labour and Employment	5,460,000
Law	539,918
Enforcement/Education	
Law Enforcement/Public Safety	685,101,93
Legal	2,765,328
Lottery	2,620,144
Military	120,221,001
Military Education/Research	43,200,000
Mines & Steel	6,769,719
Petroleum	12,600,000
Power, Works & Housing	7,431,556
Presidential	180,000
Public Engagement	4,536,000
Science and Technology	32,316,991
Transport	8,063,424
Water Resources	7,250,000
Women Affairs	16,000,112
Grand Total	4,277,214,369



8 of the 162 MDAs
Additional
₦34,508,941,235
Construction of Security Equipment



20 of the 162 MDAs
Additional
₦50,654,211,652
Purchase of Security Equipment



162 MDAs
₦ 21,848,004,970
Security Votes



78 of the 162 MDAs
Additional
₦230,761,748
Printing of Security Documents



118 of the 162 MDAs
Additional
₦4,277,214,369
Security Charges

2.1. What is the Definition and Purpose of Security Votes?

GIVEN ALL THE OTHER PROVISIONS MADE
FOR SECURITY EXPENDITURES, THE
QUESTION ARISES AS TO THE PURPOSE OF
HAVING SECURITY VOTES

The budget appropriates funds for specific and defined security matters such as purchase of security equipment, construction of security equipment, security charges and printing of security equipment. In addition to these four security matters, budgetary provisions are made for items such as purchase of uniforms, construction of buildings, construction of perimeter fences, purchase of vehicles etc.

There is a popular view among academics, activists and even public officials that security votes serve as a means to disguise the stealing of public funds. Proponents of this view frequently call for a total abolishment of the use of security votes. This position is in direct relation to the seeming lack of accountability in the use of security votes.

Security votes are to be spent on matters and operations that require confidentiality in deterring, neutralising or containing threats or harmful conduct against the country. Such threats or harmful conduct are those that are ultimately against the nation even if their immediate victims are individuals, officials or institutions. The threats or harmful conduct must be such

Security Votes are to be expended on security matters that require confidentiality. The confidentiality is required to prevent adversaries from discerning and taking advantage of priorities, capabilities, sources, plans and methods.

that require absolute confidentiality in implementing counteracting activities or steps. Security votes are appropriated moneys spent on defence and security items or services that are not openly disclosed to the public. Such items may cover new weaponry, covert campaigns, sensitive equipment, and troops or personnel for secretive operations.

In, essence security votes are to be spent on confidential security interventions (See Recommendation 5). The confidentiality is required to prevent adversaries from discerning national security priorities. Furthermore, concealing the confidential aspects of security expenditure helps to obscure the operational capabilities of security institutions. It also helps to protect the identity of sources and the existence or effectiveness of methods.

Continuous Core Security Function (CCSF)

An MDA has a continuous core security function if its primary mandate demands the prevention or suppression of domestic or foreign threats of harm against the people of Nigeria, public and private institutions of the country, or the State as an entity.

2.2. Which MDAs are Legitimate Users of Security Votes?

Although the security of the state concerns every citizen, the responsibility and capability to effectively perform core security functions require specialised institutional responses. In particular, tactical and strategic security considerations are to be taken into account in determining matters that entail confidential security expenditure.

The relevant tactical and strategic security analysis is exclusively within the purview of professionals that have the remit to perform the core security functions of the State. In this regard, MDAs that do not have a continuous core security function (CCSF) are not fit and proper recipients of security votes (See Recommendation 2).

An MDA has CCSF if its primary mandate demands the prevention or suppression of domestic or foreign threats of harm against the people of Nigeria, public and private institutions of the country, or the State as an entity. MDAs with CCSF conventionally have the statutory or constitutional mandate to:

- gather and process local and foreign intelligence.
- work with military and intelligence allies of the country.
- counter military and intelligence adversaries of the country.
- engage in war or armed conflict on behalf of the country.
- investigate crimes against individuals, institutions and the State (country).
- arrest and prosecute offenders.
- protect witnesses and whistle-blowers.
- deter organised crime.

The present budgetary system allows security votes expenditure by diverse MDAs that do not have a continuous core security function. As shown in Table 6 below many MDAs in the top half (Numbers 1-81) of those that received security votes in the 2019 Budget do not have a core security function. Figure 1 is the alphabetical listing of the top half. Appendix 6 contains the same listing in order of the amount received.

The top recipients of security votes include institutions with core mandates for agriculture, auditing, awards, budget & planning, civil service administration, education, environment, health, identity management, industry and trade, information, infrastructure, labour and employment, legal, lottery, mines & steel, petroleum, science and technology, transport and women affairs.

It is conceivable that some of these recipients of security votes may have occasional or ad hoc security functions. The reality however remains that they do not have continuous core security functions. In addition, whatever security needs they have can be met by MDAs with CCSF (See Recommendation 3).

Table 6: List of Top 81 Recipients of Security Votes in the 2019 Budget

MDA Type	Sum
Agriculture	9,567,323
FEDERAL CO-OPERATIVE COLLEGE - IBADAN	2,723,500
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	2,602,651
NATIONAL CEREALS RESEARCH INSTITUTE - BADEGGI	1,464,982
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,776,190
Anti-Corruption Agency	115,681,056
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	93,562,777
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	19,954,279
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	2,164,000
Auditing	4,800,000
AUDITOR GENERAL FOR THE FEDERATION	4,800,000
Awards	4,050,000
NATIONAL MERIT AWARD	4,050,000
Budget & Planning	15,270,419
CENTRE FOR MANAGEMENT DEVELOPMENT	15,270,419
Civil Service Administration	10,627,112
FEDERAL GOVT STAFF HOUSING LOANS BOARD	10,627,112
Education	108,042,154
FEDERAL COLLEGE OF EDUCATION AKOKA	1,500,000
FEDERAL COLLEGE OF EDUCATION OMUKU	3,600,000
FEDERAL POLYTECHNIC BAUCHI	3,000,000
FEDERAL POLYTECHNIC BONNY	2,880,000
FEDERAL POLYTECHNIC IDAH	1,625,383
FEDERAL POLYTECHNIC UKANA	2,102,451
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,300,000
FEDERAL UNIVERSITY LOKOJA	26,455,341
FEDERAL UNIVERSITY OYE-EKITI	2,261,326
FEDERAL UNIVERSITY WUKARI	3,783,504
FGGC LEJJA	1,500,000

NATIONAL BOARD FOR TECHNICAL EDUCATION	18,328,770
NATIONAL COMMISSION FOR COLLEGES OF EDUCATION SECRETARIAT	12,186,264
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	17,052,132
NATIONAL MATHEMATICAL CENTRE, SHEDA	1,926,274
NNAMDI AZIKIWE UNIVERSITY, AWKA	1,379,812
YABA COLLEGE OF TECHNOLOGY	7,160,897
Environment	14,657,251
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	3,677,851
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	10,979,400
Health	36,848,947
FEDERAL MEDICAL CENTRE, NASARAWA STATE	1,676,800
FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	5,800,000
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	3,515,515
NATIONAL HOSPITAL	19,556,071
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,618,574
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	1,312,019
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	3,369,968
Identity Management	9,469,965
NATIONAL IDENTITY MANAGEMENT COMMISSION	9,469,965
Industry and Trade	19,784,000
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	15,800,000
SMEDAN - H/QTRS	3,984,000
Information	30,206,673
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	3,707,633
FEDERAL RADIO CORPORATION OF NIGERIA	2,500,000
NATIONAL FILM AND VIDEO CENSOR BOARD	12,999,040
NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	6,000,000
NATIONAL ORIENTATION AGENCY	5,000,000
Infrastructure	7,150,000
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	7,150,000
Intelligence	5,817,547,148
DEFENCE MISSIONS	937,828,495
DEFENCE SPACE ADMINISTRATION	135,555,240
DIRECTORATE OF STATE SECURITY SERVICE	1,697,354,538
NATIONAL INTELLIGENCE AGENCY	789,182,356
NATIONAL SECURITY ADVISER	2,257,626,519
Labour and Employment	1,280,000
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,280,000
Law Enforcement/Public Safety	729,427,093
FEDERAL FIRE SERVICE	3,945,971
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	7,200,000
NATIONAL DRUG LAW ENFORCEMENT AGENCY	241,541,038
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	87,876,234
NIGERIAN PRISON SERVICE	48,854,046
POLICE FORMATION & COMMAND HQTRS	340,009,804
Legal	6,000,000
LEGAL AID COUNCIL	6,000,000
Lottery	2,280,000

NATIONAL LOTTERY TRUST FUND	2,280,000
Military	9,817,886,150
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	21,111,694
DEFENCE HEADQUARTERS	200,000,000
DEFENCE RESEARCH AND DEVELOPMENT BUREAU	5,751,926
MINISTRY OF DEFENCE - MOD HQTRS	30,972,160
NIGERIAN AIRFORCE	1,204,099,768
NIGERIAN ARMY	4,147,190,443
NIGERIAN NAVY	4,208,760,159
Military Education/Research	4,695,727,669
COMMAND AND STAFF COLLEGE, JAJI	501,841,418
DEFENCE INTELLIGENCE AGENCY	4,193,886,251
Mines & Steel	8,992,268
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	5,492,268
SOLID MINERAL DEVELOPMENT FUND OFFICE	3,500,000
Petroleum	9,000,000
PETROLEUM TRAINING INSTITUTE	9,000,000
Power, Works & Housing	6,328,002
NATIONAL RURAL ELECTRIFICATION AGENCY	6,328,002
Presidential	260,000,000
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	260,000,000
Science and Technology	9,240,272
NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	7,401,220
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,839,052
Transport	49,439,395
ACCIDENT INVESTIGATION BUREAU	2,760,000
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	45,479,395
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,200,000
Women Affairs	13,496,004
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	6,000,000
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	7,496,004
Grand Total	21,812,798,901

In addition to appropriating security votes to MDAs without a core security function, there is no apparent rhyme or reason to the determination of the amount of security votes that MDAs receive. There is nothing in the list of top recipients that suggests or indicates the existence of any inherent logic in the allocation of security votes (See Recommendation 4).

¹⁰ Wuyi Omitoogun and Eboe Hutchful, *Budgeting for the Military Sector in Africa The Processes and Mechanisms of Control*. p 177 where the authors insisted that “Each budget contains a number of contingency votes, security votes, ‘service-wide’ votes and margins for variation for which spending breakdowns are not provided and under which unbudgeted military projects can be financed”.

The arbitrariness in the determination of the quantum of security vote is more pronounced in the MDAs at the bottom half of the list of security vote recipients in the 2019 Budget. This MDAs are listed in Table 7 below which shows that the lowest amount appropriated as security votes was N3,600.00 (Three Thousand Six Hundred Naira). The list of the bottom half of security vote recipients is contained in Appendix 7.

Majority of the MDAs in Table 7 are charged with core functions relating to agriculture, civil service administration, education, environment, health, information, legal matters, science and technology, transport and water resources.

Table 7: List of Bottom 81 Recipients of Security Votes in the 2019 Budget

MDA	Sum
Agriculture	1,521,446
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	100,000
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,148,082
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	273,364
Civil Service Administration	457,712
FEDERAL TRAINING CENTRE, LAGOS	457,712
Education	15,368,924
FEDERAL COLLEGE OF EDUCATION ASABA	500,000
FEDERAL COLLEGE OF EDUCATION GOMBE	699,778
FEDERAL COLLEGE OF EDUCATION OBUDU	1,000,000
FEDERAL COLLEGE OF EDUCATION OYO	240,174
FEDERAL COLLEGE OF EDUCATION YOLA	552,546
FEDERAL POLYTECHNIC EDE	1,000,000
FEDERAL UNIVERSITY OF GASHUA	1,170,714
FGC DAURA	308,015
FGC IKET NISE	310,011
FGC IKET VANDAKYA	291,516
FGC IKOT EKPENE	378,034
FGC MAIDUGURI	493,467
FGC MINNA	446,179
FGC OKIGWE	1,120,706
FGC ONITSHA	653,727
FGC UGWOLAWO	234,441
FGGC ABULOMA	460,205
FGGC BWARI	575,700
FGGC JALINGO	566,273
FGGC LANGTANG	3,600
FGGC NEW BUSA	334,079
FTC JALINGO	261,697
FTC LASSA	519,401
FTC OTUPKO	407,563
FTC UYO	122,784
FTC ZURU	355,903

UNIVERSITY OF JOS	1,059,000
UNIVERSITY OF NIGERIA, NNSUKA	500,000
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	803,411
Environment	2,690,583
CHAD BASIN NATIONAL PARK	265,888
CROSS RIVER NATIONAL PARK	701,540
GASHAKA GUMTI NATIONAL PARK	213,732
KAINJI NATIONAL PARK	335,911
KAMUKU NATIONAL PARK	185,227
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	250,350
NATIONAL PARK HEADQUARTERS	300,000
OKUMU NATIONAL PARK	196,500
OYO NATIONAL PARK	241,435
Health	3,049,843
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	371,400
COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	111,454
FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	5,00,000
FEDERAL MEDICAL CENTRE, BIDA	1,028,144
IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	560,000
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	270,000
NURSING AND MIDWIFERY COUNCIL	133,164
PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	75,681
Information	876,420
NATIONAL BROADCASTING COMMISSION	876,420
Law Enforcement/Public Safety	1,150,255
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	200,000
NIGERIA POLICE ACADEMY WUDIL, KANO	950,255
Legal	380,824
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	380,824
Power, Works & Housing	151,646
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	151,646
Presidency	120,000
PRESIDENTIAL ADVISORY COMMITTEE	120,000
Science and Technology	7,710,416
BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	393,129
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	398,798
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	300,000
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	292,795
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	1,061,100
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	360,000
BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	96,000
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	559,983
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT	577,484
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	221,519
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	600,000

TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	186,797
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	300,000
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	20,797
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	217,246
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	100,000
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	738,572
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	864,000
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	166,953
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	100,000
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	155,243
Transport	1,528,000
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	328,000
MARITIME ACADEMY, ORON	1,200,000
Water Resources	200,000
CHAD BASIN RBDA	200,000
Grand Total	35,206,069

3.0 Entrenching accountability in the use of security votes

Presently, there are no government-wide guidelines for the use of security votes. Each MDA applies its discretion and internal protocols in the use of security votes. Many of the internal protocols are ad hoc and undocumented. It is therefore an area that is prone to abuse.

To forestall abuse of security votes, two main conflicting positions exist. On the one hand, there is the stance that security votes should be stopped completely. On the other hand, there is the position that guidelines and parameters should be established to prevent corrupt use of security votes.

3.1 The Case for a Total Abolishment of Security Votes

There is the need to address the question of the necessity of having the security vote in the first place. At the Policy Dialogue on accountability for security votes, 2 participants objected to the existence and use of security votes.

The argument is made that the use of security votes is unnecessary and anomalous and should be completely stopped.

The objectors called for a total abolition of security votes. Following exchange of views with other dialogue participants, one of the two, subsequently called for a change in the nomenclature to anything else but security votes. The view that security votes should be abolished has been expressed, elsewhere, by academics and other commentators.

Arguments for the total stoppage of the use of security votes are premised on the dangers portended by corrupt use of security votes. Among others, corruption in the use of security votes can lead to:

MOST COUNTRIES HAVE SECRET SECURITY BUDGETS SIMILAR TO NIGERIA'S SECURITY VOTES. THE LEAST CORRUPT OF THESE COUNTRIES HOWEVER SUBJECT THEIRS TO OVERSIGHT AND CONTROL

- use of funds for private purposes
- use of funds for political purposes
- use of funds to finance criminal activities
- purchase of goods and services above their real value.
- depriving personnel of receiving their due payments.
- unlawful sale, transfer or appropriation of property and equipment
- purchase of second-hand or otherwise useless equipment
- unnecessarily expensive purchases
- operational ineffectiveness
- eroded public trust and confidence
- reluctance of reputable companies to transact with the country
- ready excuse for foreign powers to negatively brand the country in fulfilment of their own agenda

3.2 The Case for Establishing Parameters for Use of Security Votes

A total abolition of security votes would mean that details of confidential security expenditure would be available to members of the public. Actual global practice indicates that most countries do not publicly disclose the details of their confidential security expenditure.

It is usual for countries to seek to protect their security architecture by keeping details relating to their operations secret. For example, prior to 2013 the heads of Britain's security and intelligence services had never appeared before open parliament. They appeared publicly for the first time on 7 November 2013, when Sir Iain Lobban (Director GCHQ), Andrew Parker (Director General MI5) and Sir John Sawers, (Chief of MI6), appeared in Westminster. "This was a significant event representing the first ever open evidence session for Parliament's Intelligence and Security Committee (ISC) and the first time Parliamentarians had enjoyed the opportunity to publicly question spy chiefs." "In Britain the ISC of Parliament is the statutory body charged with scrutinising the agencies and since 2013 is more accountable itself to Westminster."

¹¹ Stephen Barber, 'Can Parliamentary Oversight of Security and Intelligence Be Considered More Open Government than Accountability?' (2017) 18 International Public Management Review 45.

¹² *ibid.* p. 45.

¹³ *ibid.* p. 45.

¹⁴ *ibid.* abstract

In the USA, the budget of the Intelligence Community was classified and not known to the public until 2007. Funding plays a critical role in most of the operations that security agencies embark upon. Information relating to the use of funds can therefore be analysed and synthesised to elicit critical information about specific security operations or the general set up of the security architecture. For example, data relating to moneys spent on informants can lead to information on the existence, number and probably identity of the said informants.

Significant harm to National Security can arise from the public disclosure of some information or data relating to confidential security expenditure. Therefore, where funds are specifically appropriated for confidential security matters, secrecy becomes necessary to:

- prevent the targets of intelligence operations from becoming aware that they are under surveillance.
- prevent targets and adversaries from learning about methods in use
- protect the identity and lives of personnel and sources.
- ensure the safety of the persons who are under protection
- maintain the confidentiality of information provided by foreign allies
- protect the technical or tactical details of operational methods
- protect details of priorities
- protect details of and strategic deployments, procurements and developments
- ongoing covert operations and investigations
- avoid being compromised in various ways by rivals or adversaries
- protect the identity and personal data of individuals who are under surveillance

Notwithstanding the importance of secrecy in certain aspects of security, appropriate mechanisms must be entrenched so that secrecy does not vitiate accountability. Accountability for funds at the disposal of a public officer is necessary to prevent corrupt use of such funds.

In the 2015 Government Defence Anti-Corruption Index (GDAI), Nigeria ranked among countries with very high corruption risk. However, many other countries especially prima facie democratic countries such as the United States of America and the United Kingdom ranked better than Nigeria. Most of the countries that rank better than Nigeria, allow their defence and security expenditure to be subject to legislative oversight, executive control or management, and judicial supervision. In holding users of secret budgets accountable, the three arms of Government have both separated and shared powers/responsibilities.

¹⁵ Mark A Chinen, 'Secrecy and Democratic Decisions' (2009) 27 QLR 1.

Legislative oversight includes subjecting security spending to the scrutiny of legislative committees. Executive control includes checks and balances consisting of security clearance schemes, approval limits, supervisory protocols and disciplinary procedures. Judicial supervision includes determination of the validity of freedom of information requests or refusals, determination of legality or constitutionality of specific expenditures etc.

There are valid reasons for secrecy, but these valid reasons on their own do not prevent abuse of security votes.

3.3 Parameters for Engendering Accountability

Prevention of corrupt practices is the first and probably the most important step in the fight against corruption. It is in recognition of the importance of preventive measures that the United Nations Convention Against Corruption (UNCAC) requires state parties, including Nigeria, to promote transparency and accountability in the management of public property and funds.

Effective public accountability involves a combination of internal and external mechanisms. These operate together to form a system of checks and balances. The most appropriate systems of checks and

**ACCOUNTABILITY FOR SECURITY VOTES CAN BE
ENGENDERED THROUGH A SYSTEM OF CHECKS AND
BALANCES BASED ON VALID PRINCIPLES AND
PRACTICABLE RULES**

balances are those based on principles and rules. Arbitrary ultimatums and orders are far less efficient. In relation to security votes accountability can be engendered if practicable rules of accountability are developed from valid principles.

Principles that pertain to and should be applicable to accountability in the use of security votes include:

- use of security votes should be guided by the rule of law
- prevention of corrupt use of public funds;
- reduction of discretion in the use of public funds;
- enhancement of pilfering detection structures in the use of public funds;
- promotion of penalties for abuse of public funds; etc.

Rules that can strengthen accountability for security votes include those that provide guidance for:

- levels of authorisations for, using reporting and monitoring security votes;
- determination of the manner in which security votes are to be expended
- steps to be taken upon discovery of corrupt use of security votes;
- procurements involving the use of security votes;
- payments to natural and legal persons from security votes; etc.

¹⁶ Article 5(1) United Nations Convention Against Corruption (UNCAC).

In setting out accountability parameters for security votes, it is necessary to emphasise that there are existing laws and guidelines that are applicable to all public funds including security votes (Recommendation 6). It bears emphasis that security votes are not personal emoluments. Rather they are public funds. This is made clear by the Finance (Control and Management) Act (1958), which defines public moneys to include moneys held in official capacity by any officer in the public service of the Federation or any State or by any agent of the Government either alone or jointly with any other person. It is instructive that the public nature of the funds is not diminished where the funds are temporarily held or subject to a specific allocation (appropriation as security votes would be an example of specific allocation).

The people that can disburse or authorise security votes should have appropriate levels of security clearance (Recommendation 7). The overall system can apply to all those involved in various aspects of sensitive national matters. However, the discussions and recommendations in this Brief are limited to those who are part of or connected with MDAs that exercise CCSF. The various clearance levels will determine the categories of security votes that a person can disburse or authorise (Recommendation 8). In setting clearance levels, categorisations and classifications, it is important to avoid over-classification.

**"When everything is
classified, then nothing is
classified"**

Justice Potter Stewart

As contemplated by the 1999 Constitution, there should be some level of legislative oversight on the use of security votes (Recommendation 9). The 1999 Constitution empowers the National Assembly (NASS) to investigate any matter or thing with respect to which it has power to make laws. "Requisite confidentiality and a significant measure of legislative accountability can coexist in feasible oversight procedures."

In particular, the legislature can investigate the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for — (i) executing or administering laws enacted by the National Assembly; and (ii) disbursing or administering moneys appropriated or to be appropriated by the National

¹⁷ Section 2, Finance (Control and Management) Act (1958).

¹⁸ Section 2 (b), Finance (Control and Management) Act (1958).

¹⁹ Ibid.

²⁰ The Pentagon Papers 1971 US Supreme Court.

²¹ Section 88 (1) 1999 Constitution.

²² Robin Berman Schwartzman, 'Fiscal Oversight of the Central Intelligence Agency: Can Accountability and Confidentiality Coexist Notes' (1974) 7 New York University Journal of International Law and Politics 493.

²³ Section 88 (1) (i) 1999 Constitution.

Assembly. The Appropriation Act which gives life to the Budget containing security votes is a law to be administered by relevant MDAs. Security votes are also moneys to be disbursed or administered by MDAs. Constitutionally, therefore, security votes are subject to the oversight authority of the National Assembly.

Internally, the disbursement of security votes should be controlled by the MDAs in such a manner that allows for appropriate record keeping. The Chief executive of the MDA has the power to direct its policies and activities. He or she therefore bears ultimate responsibility for accounting for security votes (Recommendation 10). In addition to internal control, the security vote should be subject to appropriate external audit (Recommendation 11).

From the accountability standpoint, security votes differ from the other security items because the budget does not specify the security matters for which security votes are to be applied.

4. Recommendations

Based on the foregoing, the following recommendations are proposed for key stakeholders including the National Security Council (NSC), the NASS, Civil Society Organisations (CSOs), the National Security Adviser (NSA), Anti-Corruption Agencies (ACAs)

Recommendation	Implementers
Recommendation 1: The National Security Council should clarify things by issuing an official definition of security votes. The definition should take account of the fact that secret expenditure on security matters should be for items which cannot be disclosed to the public so as not to jeopardise security operations, means, methods, sources and intelligence. There is no compelling need for social or human security expenditure to be secret. Indeed, their impact is more profound when known to the recipients and public at large, so, social or human security spending should not be included in items for which secret expenditure can be made. In all, a proper definition will guide stakeholders in their application and monitoring of security votes.	The NSC

²⁴ Section 88 (1) (ii) 1999 Constitution.

Recommendation	Implementers
<p>Recommendation 2: Security votes should be appropriated for only MDAs with CCSF. In essence, the only MDAs that should require secret spending are those that:</p> <ul style="list-style-type: none"> • gather and process local and foreign intelligence. • work with military and intelligence allies of the country. • counter military and intelligence adversaries of the country. • engage in war or armed conflict on behalf of the country. • investigate crimes against individuals, institutions and the State (country). • arrest and prosecute offenders. • protect witnesses and whistle-blowers. • deter organised crime. 	The NASS
<p>Recommendation 3: MDAs may have votes for security-related issues but not for issues that cannot be openly disclosed. An MDA that does not have CCSF should not have any need to spend money in secret.</p>	All MDAs
<p>Recommendation 4: Security votes should be linked to the strategic and operational plans of the receiving MDA. To this extent, the monitoring and evaluation plans of these MDAs should include their secret expenditure.</p>	MDAs with continuous core security function

Recommendation	Implementers
Recommendation 5: Security votes are not for items already included in the budget. Duplication of budgetary items is prohibited, and such items cannot be duplicated using security votes as a disguise.	MDAs with continuous core security function
Recommendation 6: New legislation in relation to security votes should complement existing laws preventing abuse of public funds and not conflict with those laws. Particular note should be made of avoiding the erroneous view that the constitution prevents the scrutiny of security votes.	The NASS
<p>Recommendation 7: There is need for a permanent national security clearance scheme.</p> <p>The scheme can have various levels ranging from unclassified (publicly available), declassified (publicly available), protected, restricted, confidential, secret, top secret</p> <p>Different matters including the amounts of money that can be handled or authorised by each level</p> <p>The highest level of security clearance is to be approved by the national security council. Things to be considered for all levels should include: previous affiliation or association with terrorists or terrorist groups; weakness of character exemplified through actions such as domestic violence, embarrassing debt, sexual misconduct, examination misconduct; conflict of interest</p>	<p>CSOs</p> <p>NSC</p> <p>MDAs with CCSF</p>

Recommendation	Implementers
<p>exemplified through matters such as present or previous work for a foreign government;</p> <p>The scheme will specify those who can keep their clearance level after leaving service. It will also specify duration of after-service application of the clearance level.</p> <p>The scheme will identify circumstances in which the clearance will be withdrawn. [for example when the older no longer needs it, e.g left parliament or relevant parliamentary committee; conflict of interest e.g acquires nationality of another country; commits a crime involving dishonesty, violence or a breach of the security clearance or; becomes indebted up to an amount his security clearance allows him to authorise, etc)</p>	
<p>Recommendation 8: There needs to be a categorisation of items on which security votes are spent and the level of clearance required to have access to the items.</p>	NSC
<p>Recommendation 9: A practicable system of legislative oversight can be implemented after the categorisation of items (Recommendation 8) and security clearance system have been put in place (Recommendation 7).</p> <p>The oversight function can be by committee which meets behind closed doors.</p> <p>Members of the committee should have appropriate security clearance</p>	The NASS

Recommendation	Implementers
Recommendation 10: Internal standard operating procedures for disbursing and monitoring security votes should be developed by MDAs with CCSF.	MDAs with CCSF NSA NSC
Recommendation 11: External audit of security votes by the Auditor General. The security votes to be audited by the Auditor General should be in two categories (i) those submitted directly by the Head of the agency (depending on the category) and (ii) those submitted through and with the approval of the NSA.	Auditor General Heads of MDAs with CCSF NSA
Recommendation 12: All MDAs without CCSF should be audited to ensure that they have not been using security votes for corrupt enrichment.	ACAs.

5. Conclusion

Accountability as a mechanism is crucial for preventing corruption and ensuring good governance. Accountability is not necessarily the same as openness. While accountability is possible and necessary to prevent corrupt use of secret security expenditure, openness may not be practicable in such confidential security matters. The present arrangement where virtually all MDAs can have access to money to be spent in secret is a recipe for encouraging abuse of public funds. Without a doubt, corrupt use of security votes is inimical to National Security. The threat to National Security is heightened by the situation where hundreds of public officials who have no security vetting or clearance have access to huge sums of money that they can use discretionarily. These security votes can be easily applied towards financing criminal enterprises of all kinds.

At the same time, momentous harm to National Security can arise from the public disclosure of some information or data relating to security votes.

The recommendations put forward in this Policy Brief will help balance the need for secrecy with the imperative of accountability. These recommendations are primarily focused on Federal-level interventions. They are, nevertheless, relevant and applicable to sub-national entities.

²⁵ Barber (n 11). p50

Appendix 1: List of Recipients of Security Votes in the 2019 Budget

MDA	Amount	Type of MDA
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	93,562,777	Anti-Corruption Agency
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	19,954,279	Anti-Corruption Agency
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	2,164,000	Anti-Corruption Agency
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,776,190	Agriculture
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,723,500	Agriculture
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	2,602,651	Agriculture
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,464,982	Agriculture
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,148,082	Agriculture
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU – JOS	273,364	Agriculture
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTAT ION- IBADAN	100,000	Agriculture
CENTRE FOR MANAGEMENT DEVELOPMENT	15,270,419	Budget & Planning
FEDERAL GOVT STAFF HOUSING LOANS BOARD	10,627,112	Civil Service Administration
FEDERAL TRAINING CENTRE, LAGOS	457,712	Civil Service Administration
FEDERAL UNIVERSITY LOKOJA	26,455,341	Education
NATIONAL BOARD FOR TECHNICAL EDUCATION	18,328,770	Education
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	17,052,132	Education
NATIONAL COMMISSION FOR COLLEGES OF EDUCATION SECRETARIAT	12,186,264	Education
YABA COLLEGE OF TECHNOLOGY	7,160,897	Education
FEDERAL UNIVERSITY WUKARI	3,783,504	Education
FEDERAL COLLEGE OF EDUCATION OMUKU	3,600,000	Education
FEDERAL POLYTECHNIC BAUCHI	3,000,000	Education
FEDERAL POLYTECHNIC BONNY	2,880,000	Education
FEDERAL UNIVERSITY OYE-EKITI	2,261,326	Education
FEDERAL POLYTECHNIC UKANA	2,102,451	Education
NATIONAL MATHEMATICAL CENTRE, SHEDA	1,926,274	Education
FEDERAL POLYTECHNIC IDAH	1,625,383	Education
FEDERAL COLLEGE OF EDUCATION AKOKA	1,500,000	Education
FGGC LEJJA	1,500,000	Education
NNAMDI AZIKIWE UNIVERSITY, AWKA	1,379,812	Education
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,300,000	Education
FGC OKIGWE	1,120,706	Education
UNIVERSITY OF JOS	1,059,000	Education
FEDERAL UNIVERSITY OF GASHUA	1,051,551	Education
FEDERAL POLYTECHNIC EDE	1,000,000	Education
FEDERAL COLLEGE OF EDUCATION OBUDU	1,000,000	Education
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	803,411	Education
FEDERAL COLLEGE OF EDUCATION GOMBE	699,778	Education
FGC ONITSHA	653,727	Education

FGGC BWARI	575,700	Education
FGGC JALINGO	566,273	Education
FEDERAL COLLEGE OF EDUCATION YOLA	552,546	Education
FTC LASSA	519,401	Education
FEDERAL COLLEGE OF EDUCATION ASABA	500,000	Education
UNIVERSITY OF NIGERIA, NNSUKA	500,000	Education
FGC MAIDUGURI	493,467	Education
FGGC ABULOMA	460,205	Education
FGC MINNA	446,179	Education
FTC OTUPKO	407,563	Education
FGC IKOT EKPENE	378,034	Education
FTC ZURU	355,903	Education
FGGC NEW BUSA	334,079	Education
FGC IKET NISE	310,011	Education
FGC DAURA	308,015	Education
FGC IKET VANDAKYA	291,516	Education
FTC JALINGO	261,697	Education
FEDERAL COLLEGE OF EDUCATION OYO	240,174	Education
FGC UGWOLAWO	234,441	Education
FTC UYO	122,784	Education
FEDERAL UNIVERSITY OF GASHUA	119,163	Education
FGGC LANGTANG	3,600	Education
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	10,979,400	Environment
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSA	3,677,851	Environment
CROSS RIVER NATIONAL PARK	701,540	Environment
KAINJI NATIONAL PARK	335,911	Environment
NATIONAL PARK HEADQUARTERS	300,000	Environment
CHAD BASIN NATIONAL PARK	265,888	Environment
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	250,350	Environment
OYO NATIONAL PARK	241,435	Environment
GASHAKA GUMTI NATIONAL PARK	213,732	Environment
OKUMU NATIONAL PARK	196,500	Environment
KAMUKU NATIONAL PARK	185,227	Environment
AUDITOR GENERAL FOR THE FEDERATION	4,800,000	Auditing
NATIONAL HOSPITAL	19,556,071	Health
FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	5,800,000	Health
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	3,515,515	Health
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	3,369,968	Health
FEDERAL MEDICAL CENTRE, NASARAWA STATE	1,676,800	Health
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,618,574	Health
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	1,312,019	Health
FEDERAL MEDICAL CENTRE, BIDA	1,028,144	Health
IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	560,000	Health
FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	500,000	Health
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	371,400	Health
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	270,000	Health

NURSING AND MIDWIFERY COUNCIL	133,164	Health
COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	111,454	Health
PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	75,681	Health
NATIONAL IDENTITY MANAGEMENT COMMISSION	9,469,965	Identity Management
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS	15,800,000	Industry and Trade
SMEDAN - H/QTRS	3,984,000	Industry and Trade
NATIONAL FILM AND VIDEO CENSOR BOARD	12,999,040	Information
NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	6,000,000	Information
NATIONAL ORIENTATION AGENCY	5,000,000	Information
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	3,707,633	Information
FEDERAL RADIO CORPORATION OF NIGERIA	2,500,000	Information
NATIONAL BROADCASTING COMMISSION	876,420	Information
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	7,150,000	Infrastructure
NATIONAL SECURITY ADVISER	2,257,626,519	Intelligence
DIRECTORATE OF STATE SECURITY SERVICE	1,697,354,538	Intelligence
DEFENCE MISSIONS	937,828,495	Intelligence
NATIONAL INTELLIGENCE AGENCY	789,182,356	Intelligence
DEFENCE SPACE ADMINISTRATION	135,555,240	Intelligence
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,280,000	Labour and Employment
POLICE FORMATION & COMMAND HQTRS	340,009,804	Law Enforcement/Public Safety
NATIONAL DRUG LAW ENFORCEMENT AGENCY	241,541,038	Law Enforcement/Public Safety
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	87,876,234	Law Enforcement/Public Safety
NIGERIAN PRISON SERVICE	48,854,046	Law Enforcement/Public Safety
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	7,200,000	Law Enforcement/Public Safety
FEDERAL FIRE SERVICE	3,945,971	Law Enforcement/Public Safety
NIGERIA POLICE ACADEMY WUDIL, KANO	950,255	Law Enforcement/Public Safety

CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	200,000	Law Enforcement/Public Safety
LEGAL AID COUNCIL	6,000,000	Legal
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	380,824	Legal
NATIONAL LOTTERY TRUST FUND	2,280,000	Lottery
NIGERIAN NAVY	4,208,760,159	Military
NIGERIAN ARMY	4,147,190,443	Military
NIGERIAN AIRFORCE	1,204,099,768	Military
DEFENCE HEADQUARTERS	200,000,000	Military
MINISTRY OF DEFENCE - MOD HQTRS	30,972,160	Military
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	21,111,694	Military
DEFENCE RESEARCH AND DEVELOPMENT BUREAU	5,751,926	Military
DEFENCE INTELLIGENCE AGENCY	4,193,886,251	Military Education/Research
COMMAND AND STAFF COLLEGE, JAJI	501,841,418	Military Education/Research
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	5,492,268	Mines & Steel
SOLID MINERAL DEVELOPMENT FUND OFFICE	3,500,000	Mines & Steel
PETROLEUM TRAINING INSTITUTE	9,000,000	Petroleum
NATIONAL RURAL ELECTRIFICATION AGENCY	6,328,002	Power, Works & Housing
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	151,646	Power, Works & Housing
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	260,000,000	Presidential
PRESIDENTIAL ADVISORY COMMITTEE	120,000	Presidential
NATIONAL MERIT AWARD	4,050,000	Awards
NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	7,401,220	Science and Technology
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,839,052	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	1,061,100	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	864,000	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	738,572	Science and Technology
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	600,000	Science and Technology
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT	577,484	Science and Technology

CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	559,983	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	398,798	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	393,129	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	360,000	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	300,000	Science and Technology
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	300,000	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	292,795	Science and Technology
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	221,519	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	217,246	Science and Technology
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	186,797	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	166,953	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	155,243	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	100,000	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	100,000	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	96,000	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	20,797	Science and Technology
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	45,479,395	Transport
ACCIDENT INVESTIGATION BUREAU	2,760,000	Transport
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,200,000	Transport
MARITIME ACADEMY, ORON	1,200,000	Transport
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	328,000	Transport
CHAD BASIN RBDA	200,000	Water Resources
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	7,496,004	Women Affairs
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	6,000,000	Women Affairs

Appendix 2: MDAS with Security Votes and Votes for Purchase of Security Equipment

MDA and Purpose of Purchase	Sum in Naira
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	400,000,000
PURCHASE OF SECURITY EQUIPMENT	400,000,000
DEFENCE INTELLIGENCE AGENCY	8,254,715,481
DEFENCE AND SECURITY EQUIPMENT	3,768,285,000
PURCHASE OF SECURITY EQUIPMENT	4,486,430,481
DEFENCE MISSIONS	917,112,209
PURCHASE OF DEFENCE EQUIPMENT	917,112,209
DIRECTORATE OF STATE SECURITY SERVICE	53,30,289,721
PURCHASE OF CYBER SECURITY EQUIPMENT FOR THE SERVICE	212,985,633
PURCHASE OF SECURITY EQUIPMENT	511,730,4088
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	123,081,039
PURCHASE OF SECURITY EQUIPMENT	123,081,039
MINISTRY OF DEFENCE - MOD HQTRS	824,750,000
PURCHASE OF DEFENCE EQUIPMENT	724,750,000
PURCHASE OF SECURITY EQUIPMENT	100,000,000
NATIONAL DRUG LAW ENFORCEMENT AGENCY	90,000,000
PURCHASE OF SECURITY EQUIPMENT	90,000,000
NATIONAL INTELLIGENCE AGENCY	1,998,917,744
PURCHASE OF SECURITY EQUIPMENT	1,998,917,744
NATIONAL PARK HEADQUARTERS	109,944,151
PURCHASE OF SECURITY EQUIPMENT	109,944,151
NATIONAL SECURITY ADVISER	4,000,000,000
PURCHASE OF SECURITY EQUIPMENT	4,000,000,000
NIGERIAN ARMY	6,965,596,744
PURCHASE OF DEFENCE EQUIPMENT	1,000,000,000
PURCHASE OF SECURITY EQUIPMENT	5,965,596,744
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	124,560,000
PURCHASE OF SECURITY EQUIPMENT	124,560,000
NIGERIAN NAVY	17,576,409,842
PURCHASE OF DEFENCE EQUIPMENT	17,576,409,842
NIGERIAN PRISON SERVICE	621,880,284
PURCHASE OF SECURITY EQUIPMENT	621,880,284
POLICE FORMATION & COMMAND HQTRS	3,152,069,757
PURCHASE OF SECURITY EQUIPMENT	3,152,069,757
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	164,884,680
PURCHASE OF SECURITY EQUIPMENT	164,884,680
Grand Total	50,654,211,652

Appendix 3: MDAs with Security Votes and Votes for Construction of Security Equipment

MDA and Type of Security Construction	Amount
DEFENCE INTELLIGENCE AGENCY	9,549,350,708
CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENT	9,549,350,708
DEFENCE SPACE ADMINISTRATION	1,987,552,194
CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENT	1,678,056,693
DEVELOPMENT OF CYBER SECURITY SYSTEMS	309,495,501
MINISTRY OF DEFENCE - MOD HQTRS	571,000,000
CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENT	571,000,000
NATIONAL INTELLIGENCE AGENCY	436,641,112
ESTABLISHMENT OF SECURITY INFRASTRUCTURE	436,641,112
NATIONAL SECURITY ADVISER	19,664,397,221
CONSTRUCT OPERATION DEFENCE EQUIPMENT (ONGOING)	3,970,157,498
CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENT	15,694,239,723
NIGERIAN NAVY	2,300,000,000
CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENT	2,300,000,000
Grand Total	34,508,941,235

Appendix 4: MDAs with Security Votes and Votes for Printing Security Documents

MDA	Sum
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	594,239
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	118,954
AUDITOR GENERAL FOR THE FEDERATION	850,000
CHAD BASIN NATIONAL PARK	400,000
CHAD BASIN RBDA	3,500,000
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,680,300
COMMAND AND STAFF COLLEGE, JAJI	2,114,134
CROSS RIVER NATIONAL PARK	445,141
DEFENCE HEADQUARTERS	9,800,000
DEFENCE INTELLIGENCE AGENCY	17,825,162
DEFENCE MISSIONS	21,600,000
DEFENCE RESEARCH AND DEVELOPMENT BUREAU	278,747
DEFENCE SPACE ADMINISTRATION	95,673
DIRECTORATE OF STATE SECURITY SERVICE	1,697,355
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	9,848,713
FEDERAL COLLEGE OF EDUCATION GOMBE	900,000
FEDERAL COLLEGE OF EDUCATION OBUDU	2,000,000
FEDERAL COLLEGE OF EDUCATION OMUKU	1,000,000
FEDERAL COLLEGE OF EDUCATION YOLA	681,726
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	155,689
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	81,083
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	1,185,814
FEDERAL MEDICAL CENTRE, BIDA	428,396
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	1,947,791
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	10,000,000
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	1,913,217
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,000,008
FEDERAL POLYTECHNIC BONNY	1,121,416
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,150,000
FEDERAL RADIO CORPORATION OF NIGERIA	500,000
FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	3,000,000
FEDERAL UNIVERSITY OF GASHUA	4,750,369
FGC IKET NISE	413,348
FGC MINNA	133,917
FGC OKIGWE	597,710
FGC ONITSHA	871,635
FGC JALINGO	484,164
FGC LANGTANG	279,000
FGC LEJJA	500,000
FGC NEW BUSA	600,914

FTC JALINGO	290,774
FTC UYO	443,770
GASHAKA GUMTI NATIONAL PARK	245,788
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	250,000
KAINJI NATIONAL PARK	491,441
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	500,000
MINISTRY OF DEFENCE - MOD HQTRS	14,886,888
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	944,016
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	751,050
NATIONAL BOARD FOR TECHNICAL EDUCATION	347,542
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	702,416
NATIONAL COMMISSION FOR COLLEGES OF EDUCATION SECRETARIAT	3,026,560
NATIONAL DRUG LAW ENFORCEMENT AGENCY	745,814
NATIONAL HOSPITAL	3,242,678
NATIONAL INTELLIGENCE AGENCY	12,497,089
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,800,000
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	140,000
NATIONAL ORIENTATION AGENCY	250,000
NATIONAL PARK HEADQUARTERS	100,000
NATIONAL SECURITY ADVISER	9,563,350
NIGERIA POLICE ACADEMY WUDIL, KANO	4,319,343
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	17,066,787
NIGERIAN AIRFORCE	6,600,000
NIGERIAN ARMY	2,963,928
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	1,300,000
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	1,286,191
NIGERIAN NAVY	6,000,000
OYO NATIONAL PARK	150,000
POLICE FORMATION & COMMAND HQTRS	23,493,263
PRESIDENTIAL ADVISORY COMMITTEE	132,804
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,100,000
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	85,367
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	520,527
UNIVERSITY OF JOS	520,000
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	1,341,651
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	4,715,296
YABA COLLEGE OF TECHNOLOGY	402,800
Grand Total	230,761,748

Appendix 5: List of MDAs with Security Votes and Security Charges

MDAs	Sum
ACCIDENT INVESTIGATION BUREAU	2,483,424
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	165,501
AUDITOR GENERAL FOR THE FEDERATION	6,857,400
BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	400,203
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	167,997
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	243,297
BIORESOURCE DEVELOPMENT CENTRE OWOODE, OGUN STATE	1,958,040
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	669,340
BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	16,080
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	559,983
CENTRE FOR MANAGEMENT DEVELOPMENT	606,1079
CHAD BASIN RBDA	7,250,000
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	454,939
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	1,600,000
DEFENCE MISSIONS	43,200,000
DEFENCE SPACE ADMINISTRATION	477,171
DIRECTORATE OF STATE SECURITY SERVICE	141,446,212
FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	1,000,000
FEDERAL COLLEGE OF EDUCATION AKOKA	400,000
FEDERAL COLLEGE OF EDUCATION OBUDU	10,000,000
FEDERAL COLLEGE OF EDUCATION OYO	8,203,203
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	3,805,412
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	9,451,911
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	4,542,719
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,908,715
FEDERAL MEDICAL CENTRE, BIDA	428,394
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	6,211,509
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	29,000,004
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	10,000,112
FEDERAL POLYTECHNIC BAUCHI	4,200,500
FEDERAL POLYTECHNIC BONNY	12,000,000
FEDERAL POLYTECHNIC IDAH	1,896,280
FEDERAL POLYTECHNIC UKANA	2,803,268
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	4,000,000
FEDERAL RADIO CORPORATION OF NIGERIA	2,000,000

FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	8,900,000
FEDERAL TRAINING CENTRE, LAGOS	1,019,522
FEDERAL UNIVERSITY OYE-EKITI	561,433
FEDERAL UNIVERSITY WUKARI	3,941,150
FEDERAL UNIVERSITY OF GASHUA	2,103,103
FGC DAURA	207,910
FGC IKET NISE	620,021
FGC IKET VANDAKYA	198,700
FGC IKOT EKPENE	756,066
FGC MAIDUGURI	734,033
FGC MINNA	277,286
FGC OKIGWE	896,565
FGC ONITSHA	1,307,452
FGC UGWOLAWO	235,599
FGGC ABULOMA	69,951
FGGC BWARI	388,598
FGGC JALINGO	382,233
FGGC LANGTANG	84,000
FGGC LEJJA	150,000
FGGC NEW BUSA	686,759
FTC OTUPKO	76,076
FTC UYO	614,436
FTC ZURU	711,805
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	65,120,399
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	3,200,000
LEGAL AID COUNCIL	1,800,000
MARITIME ACADEMY, ORON	2,180,000
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	5,460,000
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	9,168,000
NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	9,410,164
NATIONAL BOARD FOR TECHNICAL EDUCATION	32,757,523
NATIONAL BROADCASTING COMMISSION	1,560,060
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT	577,484
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	6,000,000
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	2,636,761
NATIONAL COMMISSION FOR COLLEGES OF EDUCATION SECRETARIAT	12,589,698
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	27,467,997
NATIONAL FILM AND VIDEO CENSOR BOARD	2,242,972
NATIONAL HOSPITAL	15,564,857
NATIONAL IDENTITY MANAGEMENT COMMISSION	34,100,000
NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	15,000,000

NATIONAL INTELLIGENCE AGENCY	24,070,062
NATIONAL LOTTERY TRUST FUND	2,620,144
NATIONAL MATHEMATICAL CENTRE, SHEDA	1,798,387
NATIONAL MERIT AWARD	4,536,000
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	3,150,000
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	12,219,600
NATIONAL ORIENTATION AGENCY	8,400,000
NATIONAL RURAL ELECTRIFICATION AGENCY	6,976,617
NATIONAL SECURITY ADVISER	2,715,033,924
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	3,769,719
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	4,710,124
NIGERIA POLICE ACADEMY WUDIL, KANO	539,918
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	124,001,332
NIGERIAN AIRFORCE	120,055,500
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	4,891,383
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,800,000
NIGERIAN PRISON SERVICE	105,525,288
NURSING AND MIDWIFERY COUNCIL	85,332
PETROLEUM TRAINING INSTITUTE	12,600,000
PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	214,086
POLICE FORMATION & COMMAND HQTRS	446,406,773
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	4,440,000
PRESIDENTIAL ADVISORY COMMITTEE	180,000
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	965,328
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	3,591,911
SMEDAN - H/QTRS	36,450,000
SOLID MINERAL DEVELOPMENT FUND OFFICE	3,000,000
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	186,797
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,159,200
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	1,020,744
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	217,246
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	500,000
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	466,694
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	864,000
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	166,953
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	100,000
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	890,734
UNIVERSITY OF JOS	2,662,814
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	5,845,502
UNIVERSITY OF NIGERIA, NNSUKA	600,000
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	602,538
YABA COLLEGE OF TECHNOLOGY	11,278,413
Grand Total	4,277,214,369

Appendix 6: Top Half (1-81) Recipients of Security Votes in the 2019 Budget

MDA	Amount	Type of MDA
NIGERIAN NAVY	4,208,760,159	Military
DEFENCE INTELLIGENCE AGENCY	4,193,886,251	Military Education/Research
NIGERIAN ARMY	4,147,190,443	Military
NATIONAL SECURITY ADVISER	2,257,626,519	Intelligence
DIRECTORATE OF STATE SECURITY SERVICE	1,697,354,538	Intelligence
NIGERIAN AIRFORCE	1,204,099,768	Military
DEFENCE MISSIONS	937,828,495	Intelligence
NATIONAL INTELLIGENCE AGENCY	789,182,356	Intelligence
COMMAND AND STAFF COLLEGE, JAJI	501,841,418	Military Education/Research
POLICE FORMATION & COMMAND HQTRS	340,009,804	Law Enforcement/Public Safety
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	260,000,000	Presidential
NATIONAL DRUG LAW ENFORCEMENT AGENCY	241,541,038	Law Enforcement/Public Safety
DEFENCE HEADQUARTERS	200,000,000	Military
DEFENCE SPACE ADMINISTRATION	135,555,240	Intelligence
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	93,562,777	Anti-Corruption Agency
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	87,876,234	Law Enforcement/Public Safety
NIGERIAN PRISON SERVICE	48,854,046	Law Enforcement/Public Safety
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	45,479,395	Transport
MINISTRY OF DEFENCE - MOD HQTRS	30,972,160	Military
FEDERAL UNIVERSITY LOKOJA	26,455,341	Education
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	21,111,694	Military
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	19,954,279	Anti-Corruption Agency
NATIONAL HOSPITAL	19,556,071	Health
NATIONAL BOARD FOR TECHNICAL EDUCATION	18,328,770	Education
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	17,052,132	Education
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	15,800,000	Industry and Trade
CENTRE FOR MANAGEMENT DEVELOPMENT	15,270,419	Budget & Planning
NATIONAL FILM AND VIDEO CENSOR BOARD	12,999,040	Information
NATIONAL COMMISSION FOR COLLEGES OF EDUCATION SECRETARIAT	12,186,264	Education
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	10,979,400	Environment

FEDERAL GOVT STAFF HOUSING LOANS BOARD	10,627,112	Civil Service Administration
NATIONAL IDENTITY MANAGEMENT COMMISSION	9,469,965	Identity Management
PETROLEUM TRAINING INSTITUTE	9,000,000	Petroleum
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	7,496,004	Women Affairs
NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	7,401,220	Science and Technology
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	7,200,000	Law Enforcement/Public Safety
YABA COLLEGE OF TECHNOLOGY	7,160,897	Education
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	7,150,000	Infrastructure
NATIONAL RURAL ELECTRIFICATION AGENCY	6,328,002	Power, Works & Housing
NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	6,000,000	Information
LEGAL AID COUNCIL	6,000,000	Legal
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	6,000,000	Women Affairs
FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	5,800,000	Health
DEFENCE RESEARCH AND DEVELOPMENT BUREAU	5,751,926	Military
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	5,492,268	Mines & Steel
NATIONAL ORIENTATION AGENCY	5,000,000	Information
AUDITOR GENERAL FOR THE FEDERATION	4,800,000	Auditing
NATIONAL MERIT AWARD	4,050,000	Awards
SMEDAN - H/QTRS	3,984,000	Industry and Trade
FEDERAL FIRE SERVICE	3,945,971	Law Enforcement/Public Safety
FEDERAL UNIVERSITY WUKARI	3,783,504	Education
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	3,707,633	Information
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	3,677,851	Environment
FEDERAL COLLEGE OF EDUCATION OMUKU	3,600,000	Education
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	3,515,515	Health
SOLID MINERAL DEVELOPMENT FUND OFFICE	3,500,000	Mines & Steel
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	3,369,968	Health
FEDERAL POLYTECHNIC BAUCHI	3,000,000	Education
FEDERAL POLYTECHNIC BONNY	2,880,000	Education
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,776,190	Agriculture
ACCIDENT INVESTIGATION BUREAU	2,760,000	Transport
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,723,500	Agriculture
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	2,602,651	Agriculture
FEDERAL RADIO CORPORATION OF NIGERIA	2,500,000	Information
NATIONAL LOTTERY TRUST FUND	2,280,000	Lottery
FEDERAL UNIVERSITY OYE-EKITI	2,261,326	Education
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	2,164,000	Anti-Corruption Agency

FEDERAL POLYTECHNIC UKANA	2,102,451	Education
NATIONAL MATHEMATICAL CENTRE, SHEDA	1,926,274	Education
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	1,839,052	Science and Technology
FEDERAL MEDICAL CENTRE, NASARAWA STATE	1,676,800	Health
FEDERAL POLYTECHNIC IDAH	1,625,383	Education
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,618,574	Health
FEDERAL COLLEGE OF EDUCATION AKOKA	1,500,000	Education
FGGC LEJJA	1,500,000	Education
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,464,982	Agriculture
NNAMDI AZIKIWE UNIVERSITY, AWKA	1,379,812	Education
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	1,312,019	Health
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,300,000	Education
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,280,000	Labour and Employment
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,200,000	Transport

Appendix 7: Bottom Half (82-162) Recipients of Security Votes in 2019 Budget

User	Amount	Type of MDA
FGGC LANGTANG	3,600	Education
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	20,797	Science and Technology
PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	75,681	Health
BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	96,000	Science and Technology
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION - IBADAN	100,000	Agriculture
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	100,000	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	100,000	Science and Technology
COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	111,454	Health
FEDERAL UNIVERSITY OF GASHUA	119,163	Education
PRESIDENTIAL ADVISORY COMMITTEE	120,000	Presidential
FTC UYO	122,784	Education
NURSING AND MIDWIFERY COUNCIL	133,164	Health
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	151,646	Power, Works & Housing
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	155,243	Science and Technology
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	166,953	Science and Technology
KAMUKU NATIONAL PARK	185,227	Environment
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	186,797	Science and Technology
OKUMU NATIONAL PARK	196,500	Environment
CHAD BASIN RBDA	200,000	Water Resources
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	200,000	Law Enforcement/Public Safety
GASHAKA GUMTI NATIONAL PARK	213,732	Environment
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	217,246	Science and Technology
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	221,519	Science and Technology
FGC UGWOLAWO	234,441	Education
FEDERAL COLLEGE OF EDUCATION OYO	240,174	Education
OYO NATIONAL PARK	241,435	Environment
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	250,350	Environment
FTC JALINGO	261,697	Education

CHAD BASIN NATIONAL PARK	265,888	Environment
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	270,000	Health
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	273,364	Agriculture
FGC IKET VANDAKYA	291,516	Education
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	292,795	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	300,000	Science and Technology
NATIONAL PARK HEADQUARTERS	300,000	Environment
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	300,000	Science and Technology
FGC DAURA	308,015	Education
FGC IKET NISE	310,011	Education
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	328,000	Transport
FGGC NEW BUSA	334,079	Education
KAINJI NATIONAL PARK	335,911	Environment
FTC ZURU	355,903	Education
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	360,000	Science and Technology
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	371,400	Health
FGC IKOT EKPENE	378,034	Education
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	380,824	Legal
BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	393,129	Science and Technology
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	398,798	Science and Technology
FTC OTUPKO	407,563	Education
FGC MINNA	446,179	Education
FEDERAL TRAINING CENTRE, LAGOS	457,712	Civil Service Administration
FGGC ABULOMA	460,205	Education
FGC MAIDUGURI	493,467	Education
FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	500,000	Health
FEDERAL COLLEGE OF EDUCATION ASABA	500,000	Education
UNIVERSITY OF NIGERIA, NNSUKA	500,000	Education
FTC LASSA	519,401	Education
FEDERAL COLLEGE OF EDUCATION YOLA	552,546	Education
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	559,983	Science and Technology
IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	560,000	Health
FGGC JALINGO	566,273	Education
FGGC BWARI	575,700	Education

NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT	577,484	Science and Technology
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	600,000	Science and Technology
FGC ONITSHA	653,727	Education
FEDERAL COLLEGE OF EDUCATION GOMBE	699,778	Education
CROSS RIVER NATIONAL PARK	701,540	Environment
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	738,572	Science and Technology
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	803,411	Education
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	864,000	Science and Technology
NATIONAL BROADCASTING COMMISSION	876,420	Information
NIGERIA POLICE ACADEMY WUDIL, KANO	950,255	Law Enforcement/Public Safety
FEDERAL COLLEGE OF EDUCATION OBUDU	1,000,000	Education
FEDERAL POLYTECHNIC EDE	1,000,000	Education
FEDERAL MEDICAL CENTRE, BIDA	1,028,144	Health
FEDERAL UNIVERSITY OF GASHUA	1,051,551	Education
UNIVERSITY OF JOS	1,059,000	Education
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	1,061,100	Science and Technology
FGC OKIGWE	1,120,706	Education
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,148,082	Agriculture
MARITIME ACADEMY, ORON	1,200,000	Transport



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