

Patterns and Trends of Counter-terrorism Expenditure in Nigeria, 2010 -2020

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Abstract: The resurgence and transformation of Boko Haram into a terror organisation in 2010 presented the Nigerian state with multidimensional security challenges never anticipated. In a bid to reassert its political authority and counter the terror activities of the Boko Haram jihadist group, the government was pushed into a difficult fiscal dilemma. Naturally, anti-terrorism measures require resources, and the medium through which funds are appropriated to counter-terrorism interventions is the budgeting system. The security imperative to neutralise Boko Haram distorted the government's public expenditure composition due to increased security funding. It has dramatically increased defence expenditure at the expense of other important sectors necessary for human development. Heavy security sector funding created a war economy, which prolonged the conflict's duration. The paper argued that the state needs to address endemic issues of the conflict, such as implementing a massive development strategy for the north, providing well-trained and equipped troops, and ensuring transparent expenditure.

Keywords: Boko Haram, Public Expenditure, Fiscal Dilemma, Counter-terrorism Interventions, Multidimensional Security Challenges

Introduction

Prior to 2010, when Boko Haram took up arms combatively against the Nigerian state, the issue of terrorism and counter-terrorism was not at the forefront of Nigeria's security strategy. However, the transformation of Boko Haram into a full-blown terror organisation pushed countering terrorism straight to the top security agenda of the Nigerian state. Over a decade later, it has continued to dominate discussions on national security and development strategies. Legitimately responsible for national security, the Nigerian state expectedly marshalled offensive counter-terrorism measures to combat the multidimensional security challenges orchestrated by the group. However, the mobilisation of national power and application of legal force in response to the threat of Boko Haram requires resources. Funding is regarded as the most powerful ammunition in war (Bronowski & Fisher, 2010). Therefore, enormous material and human resources are imperative for the combat readiness and deployment of national power for offensive anti-terrorism theatre operations.

Given that security is an essential service, states embroiled in terrorism usually allocate a significant share of public expenditures to the defence and security sectors in order to contain terrorist activities and reassert the government's political authority. Since the beginning of the northeast conflict, the security sector has received significant fiscal attention. The Boko Haram conflict distorted equilibrium resource allocation by shifting high budgetary allocations to the Ministry of Defence, the Ministry of Interior, the Nigerian Police Force and the Office of the National Security Adviser. These agencies have continued to receive increased budgetary allocations since 2010. Northeast conflict has been pivotal in shaping the pattern and trend of security sector funding. Although there is no consensus on how much funding or percentage of public expenditure should be devoted to anti-terrorism measures, it can be measured by its impact on fiscal allocation to defence security (Gupta et al., 2004, p. 403). For instance, Nigeria's 2023 military expenditure of \$2 billion made it the single largest defence budget in sub-Saharan Africa and the third largest in Africa (Obadere & Caloca, 2024). The heavy security spending is in response to the nature of terrorism and the atrocious violence cycle overwhelming the Nigerian state.

The fiscal prioritisation of countering Boko Haram terror activities induced a fiscal burden on the national economy. Substantial budgetary allocations were required to fund counter-terrorism campaigns, altering the structure of public finance by forming a nexus with heavy funding for the security sector. High securitisation funding came at the expense of reduced consideration for other vital sectors of the economy. The defence security budget overshadowed resources allocated to other sectors of the economy, which are critical for the country's overall development, despite Nigeria's poor Human Development Index. Nigeria's developmental challenges have been identified in some quarters as part of the root causes of Boko Haram's emergence (Adesoji, 2010; Cockayne & Miller, 2010; Okafor, 2011). This situation, therefore, establishes a problematic relationship between terrorism, counter-terrorism and development.

However, this paper aims to investigate how the transformation of Boko Haram into a full-blown terrorist group led to significant security funding and distorted the structure of public expenditures. To this end, this paper examines the patterns and trends of budgetary allocation to defence security sectors and why fiscal expansion on security has not extinguished the Boko Haram Jihadist group. It also evaluates the attendant macroeconomic implications of consistent heavy security expenditures, including crowding out funds available for other vital sectors of the economy, reducing the focus on development variables, and enabling the war economy to thrive.

ISSUES IN COUNTER-TERRORISM SPENDING

Just like actions and reactions are equal and opposite, so are terrorism and counter-terrorism. It is the apparent threats of terrorism that necessitate the need for counter-terrorism interventions. The deployment and execution of counter-terrorism strategies are predicated on funding; without resources, anti-terrorism operations have no practical value. Therefore, fiscal appropriation is sine qua non for the execution of offensive operations against terror groups and the protection of the citizenry from threats posed by terrorism. Resources appropriated to fund broader or comprehensive state interventions in deterring, combating, eradicating or eliminating terrorist activities are considered counter-terrorism spending. The medium through which these resources are appropriated is the budgetary fiscal system.

Drastic increases followed the aftermath of the 9/11 attacks in the amount of resources appropriated for counter-terrorism measures across countries in the international system. Apart from the traumatic events of 9/11, terror attacks in Madrid, Spain, in March 2004 and London in July 2005 further reinforced a strong resolve for massive budget increases for measures designed to defeat terrorism (Keohane, 2008). The trends and patterns of these sums of capital expended on counter-terrorism measures have generated discourse among scholars and policymakers on the effectiveness of these expenditures. Given the attention countering terrorism has attracted, and the massive resources allocated to interventions, the central question is whether they are effective and how we judge effectiveness. However, stakeholders such as Abrahams (2008), Keohane (2008), and Mueller & Stewart (2011) agreed that there are apparent difficulties in assessing the exact threat level posed by terrorism concisely. However, public sector expenditure imposes real costs on the economy, and policymakers are obligated to demonstrate that appropriated funds were efficiently utilised. Hence, the contention of evaluation researchers, practitioners, and policymakers is that there is a need to establish a true direct positive correlation between the reduction in risk and the funds expended. Studies such as Mueller & Stewart (2014), Danzel & Zidek (2013), Lum et al. (2009), Zycher (2003), and the Stimson Study Group (2018) have advocated for an established analytical approach to designing counter-terrorism interventions and allocating resources.

Therefore, counter-terrorism spending policy-making has to follow a standard methodological approach based on evidence of effectiveness rather than opinions and political ideologies. The design and choice of implementing interventions should be subjected to effective evaluation. Muller and Stewart (2014) suggested that an evidence-based approach would enable policymakers and regulators to resist political and emotional pressures and allocate public and social resources to measures that save a few lives, rather than spending the same resources on measures that might save many lives. An evidence-based analytical approach should provide a broader understanding of counter-terrorism funding, the benefits of the expenditures, and the balancing of risks. To show whether the gains of security reflect the massive expenditures or whether funds are being spent for a small reduction in probabilities that are already extremely low.

Measurement and Evaluation of Counter-terrorism Expenditure

Following the global outrage against the 9/11 attacks and the attendant launching of the Global War on Terror (GWOT), funding of counter-terrorism operations became one of the central pillars of national security strategy. Those unfortunate attacks induced tremendous increases in private and governmental spending on countering terrorism measures globally, especially in the U.S. They equally led to the worldwide proliferation of efforts initiated to defeat terrorism. Since the expected outcomes of counter-terrorism expenditure are for the collective good, it has generated discourse on measuring effectiveness and efficiency. The scholarship and policy-making debate are predicated on the argument that decisions to fund counter-terrorism programs must be made and evaluated through the quantification of consequences.

Decisions informing counter-terrorism responses should be based on a systematic cost-benefit analysis framework. Gomis (2018) summarises it as a significant policy question: why, how, and to what end the fund is expended, its impact, and the extent to which measures have positive repercussions. Systematic thinking in identifying gaps and trade-offs of budgeting based on risk capabilities analysis. It is essential because terrorist attacks invoke irrational and hasty responses. Therefore, an evidence-based analytical approach that combines utilitarianism and consequentialism is required to enhance the efficacy of counter-terror policy.

Counter-terrorism measures can produce significant counterproductive consequences by exacerbating existing problems or creating new negative outcomes. For instance, heavy-handed offensive force measures might create new grievances, whereas giving in to their demands could create incentives for others to adopt their tactics. Therefore, it is a question of what works, what harms, and what is unknown. The case for or against high counter-terrorism expenditures is predicated on this question.

Evidence-based counter-terrorism policy movement scholars such as Lum et al. (2009), Stewart (2009), Danzell & Zidek (2013), Mueller & Stewart (2014), Gomis (2018), Mueller & Stewart (2019), and Sandler Bandyopadhyay (2023) are advocating for standard cost-benefit and risk analytical procedures to evaluate spending on anti-terrorism programs. This highlights the need for tools and methodologies to assess the costs and benefits of investing in counter-terrorism measures. The argument is that such analytical approaches will provide a broader understanding of issues associated with expenditures on counter-terrorism measures, such as risk-informed decisions for costs, quantification of consequences and optimisation of value. Expenditures are believed to remain high even when violence has ceased (Gupta et al., 2004).

However, depending on the long-term counter-terrorism strategies and the institutional incentives created for the execution of the government's anti-terrorism programs, these expenditures might be permanent. The creation of the Department of Homeland Security (DHS) in the United States is a classic example. Equally, the war against Boko Haram led to the creation of specialised security formations in the northeast region of Nigeria, such as the Nigerian Army 7 Division Maiduguri. These organisations have come to stay and will require resources for their operations, whether violence has ceased or not. Secondly, as long as the probability of future terror attacks remains, counter-terrorism strategies and coordination to forestall any anticipated future attacks may require greater resources. Countries will remain vigilant and maintain robust measures to curb terrorism and address its root causes (Bird et al., 2011). Politics and extreme risk aversion often drive some of these vigilance counter-terrorism programs. Fundamentally, proactive and defensive counter-terrorism policies present challenges for the efficient allocation of anti-terrorism resources and for evaluating their effectiveness.

Danzell Zidek (2013) argues that it is crucial to evaluate the effectiveness of current anti-terrorism expenditures rigorously. Most of the time, there is a high degree of certainty regarding anti-terrorism spending, but considerable unpredictability exists regarding investment benefits (Stewart, 2009). Without a methodological framework supporting counter-terror policy decision-making, it will be highly difficult to evaluate the appropriate level of anti-terrorism spending and even more complicated to evaluate the extent to which increases were justified. The central issue is balancing the marginal benefits and costs of counter-terrorism measures. Are policymakers following inexorable and measurable procedures in the articulation of counter-terror policies? Are we safer now, and how safe are we? They have continued to dominate the global discourse on massive counter-terrorism expenditures, especially in discussing theatre operation successes such as the Boko Haram war.

The central argument of evidence-based protagonists is that counter-terrorism expenditures should be invested to optimise public safety cost-efficiently. It is to avoid expanding expenditures based on hysteria rather than a cost-effective regime, thereby ensuring that a significant amount is not being expended on a small reduction in terrorism probabilities that are already extremely low. Decision theory provides policymakers with various analytical techniques for considering risk, enabling them to balance risk against costs effectively. Therefore, the central question is whether the gains in security are worth the amount spent.

However, critics of the cost-benefit and risk analytical approach to national security, such as Spencer (2006), Falkenrath (2001), Malvesti (2002), Tudge (2004), and Sandler and Enders (2004), question hyper fixation on measuring consequences in monetary costs. The complex nature of the terrorism phenomenon makes the application of risk management or cost-benefit calculations discomfited. Therefore, the claim that the rightness of action should be evaluated solely by its consequences can prove problematic for complex issues such as counter-terrorism (Edge, 2024). For instance, unresolved issues include quantifying threat probability, risk reduction, and the costs of mitigating measures to predict expected losses and benefits. Unlike engineering systems' hazards (or threats), which are known or predicted "a priori," there are considerable uncertainties about measuring the effectiveness of counter-terrorism programs because terrorism is less prone to statistical patterns.

Since terrorism is not random, threats may never materialise or evolve. Moreover, even when an attack occurs, the consequences depend on where and when it happens. Therefore, it is extremely difficult to measure the probability variable in risk calculation (Spencer, 2006). Terrorist attacks are deliberate and usually do not conform to a routine pattern in order to surprise their opponents. Ordinarily, estimates of the probability of an event occurring are predicated on its previous frequency (Falkenrath, 2001).

However, applying frequency theory to terrorism events which occur rarely or never at all would be problematic. Even in the unlikely case that probability and risk could be calculated, there would still be the Challenge of estimating the cost-benefit of reducing the risk of terrorism in monetary terms. For instance, how do we calculate the extra waiting costs when travelling through airports due to increased security measures? For travellers, the cost of terrorism is the time spent on security at the airport, and the quantification of this cost will largely depend on various variables, such as income and earnings. Therefore, will we evaluate airport security measures based on the net number of lives saved, or will we convert these lives into monetary terms? Remember that apart from buildings, attacking the airports would likely destroy aeroplanes, with attendant implications for the aviation industry and increased insurance premiums. Additionally, there is the dilemma of assigning causality to a confirmed absence of occurrence (Malvesti, 2002).

Conclusively, given that billions are spent on counter-terrorism interventions globally, it has attracted debate among scholars and media on the need to evaluate and measure the effectiveness of anti-terrorism programs. Despite divergent views on the most effective methodology for measuring effectiveness, there is a common consensus on ensuring that counter-terrorism policies are effective. Governments and their agencies typically adopt simple rational indicators to measure effectiveness, such as the number of attacks and casualties, the number of attacks aborted or intercepted, the number of leaders arrested, the number of terrorists demobilised, and the successful tracking of terrorism financing. Additionally, scholars such as Morag (2005) agree that the number of fatalities can be used to assess the intensity of terrorist activities and is also a veritable means of evaluating the effectiveness of counter-terrorism measures. Simply put, a decline in terrorist attacks with their attendant fatalities inadvertently indicates that the anti-terrorism program is succeeding. Outside observers advocated an evidence-based analytical approach in designing and implementing counter-terrorism interventions.

TERRORISM IN NIGERIA: A FOCUS ON BOKO HARAM

Nigeria has experienced various forms of violent conflicts since its independence, which have evolved dynamically. The various epochs of Nigeria's political development history contributed in different dimensions to the evolution of terrorism in the country. For instance, the first republic was characterised by the political culture of intolerance, which led to dangerous levels of violence and terrorism with attendant destruction of lives and property across the nation (Diamond, 1982). The Political violence of this era became an alibi for the 1966 military intervention in politics, ending the first republic. The events following the coup that brought the First Republic to an end led to the Nigerian Civil War. It was a war that lasted from 1967 to 1970 when militant Biafran

soldiers took arms to forcefully separate Southeastern Nigeria from Nigeria (Chinwoku, 2012). Although the war was categorised as a civil war, it had all the features of terrorism, such as the destruction of property and wanton killings of civilians, including women and children. There were indiscriminate targeted killings, bombings, arson, gross violation of human rights and mutilation, culminating in the death of approximately 2 million people (Blackpast, 2017). These acts would have been easily classified as terrorism today.

The military overthrow of the First Republic equally laid the foundation for subsequent coups and countercoups that dominated the country's political landscape. It is under the military regime, especially that of Ibrahim Babangida and Sani Abacha, that the nature of terrorism tactics assumed a different dimension. Obene (2012) argued that the killing of Dele Giwa through a parcel bomb in October 1986 introduced violent killing using Improvised Explosive Devices (IED) in Nigeria. Also, following the annulment of the June 12 election by President Babangida, terrorism morphed dangerously and assumed a new trend. In protestation of the election annulment, three members of the Movement for Advancement of Democracy (MAD) hijacked a Nigerian Airbus A310 with 150 passengers on October 26, 1993 and diverted it to Niamey, Niger Republic (Chinwokkwu, 2012). During the regime of Gen Abacha, state-sponsored terror reached an alarming height with intimidation, silencing and assassination of opposition, and the fear of Abacha became the order of the day (Oyeniya, 2007). His regime enveloped the political ecosystem with fear, and free expressions of opinions were restricted to the adoration of the government. The state agents constantly threatened Nigerians; there were cases of political assassinations, such as those of Sir Alfred Rewane and Alhaja Kudriat Abiola, and unsuccessful attempts on Chief Felix Ibru and Pa Adesina (Akanji, 2007). There were deliberate policies by the state to crack down on groups such as the National Democratic Coalition (NADECO), the Committee for Defence of Human Rights (CDHR), Labour Unions, and many others, who challenged government excesses for fear of being repressed. Some members of this group started operating from underground, while others fled abroad.

With the return of democracy to Nigeria in 1999, Nigeria has witnessed different forms of sophisticated militancy from socio-political and economic integration agitation groups, separatist movements and religious insurgency. All these groups employ asymmetric violence in pursuance of their objectives. These groups include Niger Delta Militancy groups (Movement for Emancipation of Niger Delta (MEND), Movement for the Emancipation of Ogoni People (MOSOP), Movement for the Actualisation of the Sovereign People of Biafra, Odua People's Congress (OPC), and Boko Haram (Fadile, 2013). Lately, the Indigenous Peoples of Biafra (IPOB) and other criminal elements, such as the bandits and killer Fulani herdsmen, have been added to the list. These groups and other insurgents employ violence to pursue their intents in different dimensions. Various motives, including the pursuit of socio-political and economic integration, separatist interests, and religious fanaticism, drive them. The prevalence of terror attacks and weapons used by these violent groups has created immense anxiety within the Nigerian state. These groups are rooted in Nigeria's history of political violence and socio-cultural realities, including post-independence nation-building challenges. All these groups, in one way or another, employed kidnappings, hostage-taking, assassinations, arson, murder, armed robbery and other forms of violence (Okoronkwo, 2007; Chukwurah, 2007); (Oyeniya, 2000); (Sokumbi, 2007); (Chinwoku, 2012); (Omale, 2013).

However, none of these violent activities were as pronounced as the multidimensional security challenges orchestrated by Boko Haram in northeast Nigeria. The official name of Boko Haram is Jama'atu Ahlis Sunna Lidda'awati wal-Jihad, loosely translated to 'People committed to the propagation of the Prophet's teaching and jihad (Unya, 2020). The exact origin of the group is a subject of debate. Scholars such as Ujah (2009) and Madike (2011) traced the emergence of the group to 1995, while others, including Onuoha (2013), Gusau (2009), Umar (2011), and Omenma et al. (2020), agreed that it was founded in 2002. Generally, it is safe to say that the group has existed in various forms since the mid-1990s but metamorphosed from a religious movement to a terrorist group with the express intent to dismantle Nigeria's secular state in the 2000s. Onapajo and Uzodike (2012) submitted that it was in the early 2000s that Boko Haram transformed into an extremist group irretrievably condemned to the strict implementation of Sharia law based on the group's radical interpretation.

The transformation from a religious study group to one that incorporates earthly grievances, such as the failure of the secular democratic system, underscores the interconnectedness between religion, politics, and socioeconomic issues. Ike et al. (2021) argued that Boko Haram's inclination to use terrorist tactics was largely driven by the heavy-handed approaches of the security forces, especially the extrajudicial killing of the founder, Mohammad Yusuf. Apart from the issue of excessive use of force by security agencies and religious fundamentalism, there is

the argument of relative deprivation or poverty (Matfess, 2017). Boko Haram leadership, therefore, justified their stance on dethroning Western democracy because the system orchestrated economic marginalisation in Muslim-dominated northern Nigeria (Agwanda & Nyaburi, 2019). Being that northern Nigeria is hit by poverty more than other regions; it made the northern youths more susceptible to radicalisation. Agbiboa (2015), Adesoji (2011), Onuoha (2015), Dahiru (2018), and NBS Report (2019) collaborated on the issue of widespread unemployment and poverty in driving Boko Haram to terrorism. The mixture of radical religious belief, bad governance, unemployment and security agencies' hard force tactics combined to produce the Boko Haram monster troubling the Nigerian state, particularly the northeast.

TRENDS AND PATTERNS OF NIGERIA'S COUNTER-TERRORISM SPENDING, 2010-2020

In 2010, Boko Haram resurged violently and took up arms against the Nigerian state, creating complex security challenges in the northeast. The state's counter-terror responses and mitigation of the consequences of Boko Haram's violent activities require funding. Therefore, the role of money as a critical component in prosecuting and winning wars cannot be overemphasised (Gilbert, 2015). The budget is the machinery of the state through which resources are allocated to counter-terrorism interventions. Money is considered powerful ammunition in the execution of battles, as Fischer (2010) opined, and the war against Boko Haram distorted the composition of Nigeria's public expenditure. The anti-terrorism interventions against Boko Haram impacted the trend and pattern of budgetary allocations to the security sector. Security branches include the Ministry of Defence, the Ministry of Interior, the Nigerian Police Force, and the Office of the National Security Adviser. The emergence of Boko Haram terrorism threats formed a nexus with progressive high securitisation expenditures. Below is a table showing the pattern and trend of budgetary allocation to the security agencies.

Inference of Trend Analysis on Nigerian 12-Year Security Budget

Table 1: Nigerian 12-Year Security Budget Trend (Naira)

Year	Ministry of Defence	Ministry of Interior	Police	Office of the National Security Adviser	Total Annual Security Budget
2010	232,044,871,802	94,821,278,053	220,096,446,300	36,100,304,781	583,062,900,936
2011	348,309,422,389	158,157,297,011	309,170,180,674	105,240,648,268	920,877,548,342
2012	326,354,184,382	157,332,986,944	313,967,002,102	124,263,761,912	921,917,935,340
2013	364,415,146,885	154,731,693,976	323,041,615,819	115,512,690,505	957,701,147,185
2014	349,707,339,868	151,970,539,829	310,820,695,173	117,725,072,906	930,223,647,776
2015	375,497,219,431	156,220,022,460	327,568,969,738	88,726,771,998	948,012,983,627
2016	443,077,795,160	202,038,032,832	312,564,392,735	88,875,376,708	1,046,555,597,435
2017	469,838,229,573	218,816,220,835	319,006,831,845	123,490,229,418	1,131,151,511,671
2018	576,399,335,200	248,171,503,076	335,402,717,338	122,680,943,684	1,282,654,499,298
2019	589,955,110,099	248,565,669,472	371,086,669,151	120,712,711,220	1,330,320,159,942
2020	899,911,175,587	245,872,342,714	410,489,871,061	141,487,483,150	1,697,760,872,512
2021	964,048,391,954	265,861,852,646	455,134,536,905	179,722,736,268	1,864,767,517,773
2022	1,193,141,212,956	297,133,204,285	783,856,983,561	212,764,192,844	2,486,895,593,646
Total	6,900,654,563,484	2,504,871,366,080	4,572,110,466,102	1,577,302,923,662	16,101,901,915,483

Overview

The table above provides a comprehensive overview of Nigeria's security budget allocations over a 12-year period, from 2010 to 2022. The budget is divided among four major security sectors: the Ministry of Defence, the Ministry of Interior, the Police, and the Office of the National Security Adviser. Analysing this data reveals insights into the country's prioritisation of security, as well as the budget's growth rate over the years in response to rising insecurity challenges driven by Boko Haram terrorism.

General Trend Analysis

Overall Growth

The total annual security budget increased from approximately 583 billion Naira in 2010 to nearly 2.5 trillion Naira in 2022, indicating a significant and growing commitment to strengthening the national security architecture. It reflected a strategic and financial commitment aimed at addressing the multidimensional security challenges facing the Nigerian state. The threats of Boko Haram marked the beginning of robust allocation of resources to fund counter-terrorism efforts in response to a specific terror group. The financial commitment remained steadfast from 2010 to date due to the government's continued efforts to fortify national defence capabilities and improve internal security measures.

Compound Annual Growth Rate (CAGR)

- The CAGR for the total security budget from 2010 to 2022 quantifies the annual growth rate.
- It indicates an average annual growth rate of approximately 12.32%.
- The consistent increase in public expenditures on defence security is a reflection of the state's unwavering commitment to contain the evolving nature of Boko Haram threats and its attendant pronounced multifaceted security challenges.
- The trends and patterns of budgetary allocations to the defence security sector provided insight into how the emergence of Boko Haram formed a nexus with heavy securitisation funding.

Sector-Specific Analysis

Ministry of Defence

- Growth: The budget for the Ministry of Defence grew from approximately 232 billion Naira in 2010 to over 1.19 trillion Naira in 2022. This sector consistently received the largest share of the security budget, reflecting its critical role in national security.
- The cumulative budgetary allocation share to the ministry highlights the hard power-centric counter-terrorism approach of the government, which emphasises the enhancement of operational capabilities of the armed forces.
- Therefore, high allocation was driven by initiatives such as the establishment of new military formations and joint task forces, the procurement of military equipment and the maintenance of frontline troops.

Ministry of Interior

- Growth: The budget for the Ministry of Interior increased from around 94.8 billion Naira in 2010 to approximately 297 billion Naira in 2022. It indicates a steady increase, though less pronounced compared to other sectors.
- The financial allocation is in response to the need to bolster internal security strategies and invest in the capabilities of agencies, complementing the police in the enforcement of internal law and order.

Police

- Growth: The Police budget grew substantially from 220 billion Naira in 2010 to approximately 784 billion Naira in 2022. This significant increase underscores the importance of internal security and law enforcement.
- It equally signifies the central role of the Nigeria Police Force in the enforcement of internal security and the importance of effective policing.
- The Nigerian Police Force is also involved in theatre operations in the northeast by contributing personnel to the Joint Task Force.

Office of the National Security Adviser

- Growth: The budget allocation for the Office of the National Security Adviser increased from about 36.1 billion Naira in 2010 to around 213 billion Naira in 2022.
- This Office saw the highest growth rate among the sectors, indicating a strategic focus on a robust, intelligence-driven national security architecture.
- It is an indication of the government's renewed emphasis on intelligence gathering and strategic security approaches.

- Additionally, it reflected the expanding role of the ONSA in coordinating the various government efforts to tackle terrorist groups and other associated criminal elements.

Yearly Analysis

2010-2011

- The total budget substantially increased from approximately 583 billion Naira to around 921 billion Naira. Significant increases were observed across all sectors, particularly in the Ministry of Defence and the police.

2011-2012

- The total budget increased slightly, indicating a period of stabilisation after the previous year's large jump.

2012-2016

- A period of steady growth, with the total budget gradually increasing each year. The Ministry of Defence and the Police continued to receive substantial increments.

2016-2019

- Continued steady growth, with notable increments in the Ministry of Defence and Police budgets. The Ministry of Interior also saw significant increases during this period.

2019-2022

- The total budget saw rapid growth, with the 2020 budget increasing to nearly 1.7 trillion Naira and reaching 2.5 trillion Naira by 2022. This period marks the highest annual budgets, indicating an intensified focus on security spending.

Relation to Rising Insecurity Challenges

Increased Security Emphasis

- The overall growth in the security budget reflects Nigeria's increased emphasis on national security in response to the significant security challenges posed by Boko Haram terror activities and other associated multidimensional threats.

Defence and Police Prioritisation

- The consistent and substantial allocations to the Ministry of Defence and the Police highlight the critical role of these sectors in addressing internal and external security threats. Enhanced funding for these sectors aims to bolster military capabilities and improve law enforcement efficiency.

Strategic Allocation to the National Security Adviser

- The rapid growth in the Office of the National Security Adviser's budget suggests a strategic focus on enhancing intelligence and advisory capabilities to pre-empt and respond to security threats. The Office also coordinates the nation's counter-terrorism programs.

Conclusively, the 12-year trend in Nigeria's security budget shows a clear and sustained increase in allocations across all major security sectors. This trend reflects the country's prioritisation of security in response to evolving threats and challenges. The Ministry of Defence and the Police receive the largest shares, underscoring their importance in the national security strategy. The rapid growth in the budget for the Office of the National Security Adviser also indicates a strategic emphasis on enhancing national security through advisory and intelligence capabilities. The data demonstrates a significant and ongoing investment in Nigeria's security infrastructure.

Challenges in Counter-terrorism Spending

The emergence of Boko Haram as a strategic threat in 2010, along with the government's responses, presented the Nigerian state with a significant fiscal burden. It is a budgeting dilemma predicated on competing needs for other vital sectors of the economy and alternative forgone costs in the government's developmental agenda. This issue is compounded by dwindling revenue from crude oil supplies and the oil subsidy regime, which is draining Nigeria's public finances. The government's funding for interventions to restore peace in the northeast has progressively increased budgetary allocations to security agencies from 2010 to date, with attendant fiscal imbalances and a threat to fiscal consolidation. From 2010 to the present, the pattern and trend of expenditures on countering Boko Haram terrorist activities have been on an upward trajectory.

The counter-terrorism spending has attracted considerable discourse from stakeholders on how to strengthen current anti-terrorism strategies and enhance the transparent management of the substantial funding. The dangerous dimension of a one-sided approach to government intervention. Patterns and trends in expenditures on countering Boko Haram activities have attracted the attention of stakeholders. Studies such as Shimawa (2020), Akume and Aminu (2015), Usman (2017), and Duruji et al (2018) asserted that one of the problems challenging operational effectiveness in the northeast is poor management of funds.

The lack of credibility and transparency in the administration of counter-terrorism funds elicited concern about the issue of a mismatch between funding and effectiveness. It is a concern anchored in the budget versus management debate, especially against the backdrop of the opaqueness surrounding Nigeria's security agencies' budgets. Nigeria's weak fiscal framework, including budgeting, evaluation, and monitoring, is not helping address these issues. These issues combine in various ways to impact the combat readiness of a national power in protecting its citizenry. Poor fund management is promoting a war economy, which inadvertently creates incentives for the conflict to linger. Freeman (2019) contends that the northeast conflict is lingering because certain categories of people are profiting from it, as high funding offers limitless opportunities for enrichment. The enrichment processes include the military echelon skimming from soldiers' salaries and allowances, inflation of military contracts, and receiving kickbacks on military procurements, all of which are exacerbated by the secrecy surrounding the execution of security budgets. According to the Carnegie Endowment report, Nigeria's security sector is rife with a classic corrupt activity that produces a one-way cash flow to top officials (CFR, 2024). Corruption is likely a contributing factor to the routine occurrence of equipment shortfalls, which traps frontline troops in a protracted cycle of conflict. Robert Postings, in his article on endemic issues hindering the Nigerian Military's fight against Boko Haram, highlighted key issues of low pay and the generally poor state of weapons and equipment as factors hindering successful operations, despite the influx of funding (The Defence Post, 2019). The striking consequences of the misappropriation of funds or corruption on the war against Boko Haram are that it dampened morale and combat readiness of troops due to insufficient equipment, poor welfare and high probability of casualty exposure. Akume and Godswill (2016) submitted that a thorough investigation into counterinsurgency expenditures would reveal that large sums of allocated funds have been misappropriated by the military echelon in concert with politicians and contractors supplying military hardware.

Equally, continued high budgetary allocations to the defence security sector to combat the social and economic deterioration caused by terror activities crowded out resources available to other vital sectors of the economy, such as health, education and agriculture, even though these sectors are critical in attaining sustainable economic growth. A significant portion of the budget allocated to security services diverts resources away from education, health, and other essential sectors (Gokbunar et al., 2010). For instance, Seye (2021) lamented the allocation of 2.41 trillion Naira to defence and security in the proposed 2022 budget, which is more than 1687.13 trillion Naira earmarked for education and health combined. This pattern and trend of transferring a significant part of the budgetary allocation to security due to terrorism threats affects the macroeconomic balance, leading to a fiscal burden. The northeast conflict has been pivotal in shaping the patterns and trends of budgetary allocation to the defence and security sectors. Therefore, the authoritative allocation of resources to counter-terrorism operations has consequences for the government's fiscal choices due to the trade-off between increased defence spending and other critical sectors of the economy, such as health, education, agriculture, and other productive areas.

Conclusively, although corruption is the most prominent variable undermining the effectiveness of the war against Boko Haram, several factors, such as unhealthy rivalry among security agencies, poor research and development, and the politicisation of securitisation, also play a role. These factors have combined in various ways and at different times to contribute to the conditions that have allowed the conflict to persist.

Conclusion

Sound financial management is critical for national forces to be efficient and effective in combating threats. Mismanagement and diversion of security sector funds are counterproductive to theatre operations, as they promote opportunities for the war economy, compromise frontline troops' equipment, and increase force vulnerability to high casualties. Unfortunately, Nigeria's weak institutional fiscal framework is creating opportunities for inflation and the manipulation of budgets by security agencies. Conflict entrepreneurs exist within the military echelon, ministries, departments, and other entities, such as contractors, that are involved in counter-terrorism programs.

Therefore, the government should strengthen and improve the audit mechanism of security sector expenditures to enhance accountability. Also, an evidence-based counter-terrorism policy-making is imperative to address the missing link between expenditures and outcomes, as an established methodology drives current measures. Such methodology will guide expenditures to adopt a whole-of-society approach and ensure that anti-terrorism measures do not adversely impact other vital sectors of the economy.

Nigeria can extinguish this conflict, but the state needs to start turning it around quickly by addressing endemic issues, such as implementing a massive development strategy for the north, and deploying well-trained and equipped troops operating with reliable local volunteers. The government should ensure an equally reassuring visible presence of security in remote areas, rather than concentrating troops in bases. Such embedding of a small number of troops in different villages will enhance the ability to respond quickly to attacks and protect the communities.

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