

Chapter 22

Military Budget, War Against Boko Haram Insurgency, and Its Impact on Nigerian Politics and Economy

Moses Metumara Duruji
Covenant University, Nigeria

Sunday Idowu
Covenant University, Nigeria

Okachukwu Dibia
Bureau of Public Enterprises, Nigeria

Favour U. Duruji-Moses
Destewards Enterprises, Nigeria

ABSTRACT

This chapter examines the relationship between the components of defense spending, the fight against insurgency in Nigeria, particularly Boko Haram in the Northeast, and its impact on the politics and economics of the country for the period 2009-2017. The long duration of military rule in Nigeria contributed significantly to under-developing the military, a strategy by the military men in power to secure their hold on power. Added to this was the general poor performance of the military administrations in Nigeria that suppressed civil society in the country. Consequently, the widening of political space when the country transited to democracy in 1999 opened up the space for bottled-up agitations that gave rise to ethnic and religious sect militias propagating diverse agendas. One of such is the Boko Haram which waged an insurgency against Nigeria in the northeast region of the country. To tackle the challenge, the budget for the military was increased. The chapter also discusses the military budget as a result of the counter insurgency, its management in the prosecution of the war against Boko Haram, and its impact on the Nigerian economy.

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INTRODUCTION

The military institution is unarguably the most important state institution, not only because they have the mandate to protect the territorial integrity of the state but also its internal cohesion. A military is an organization authorized by its greater society to use coercive instruments, including use of weapons, in defending the motherland by combating actual or perceived threats. The International Committee of the Red Cross in its customary law, has provided a most universally accepted definition of armed forces of a party to the conflict as consisting of all organized armed forces, groups and units which are under a command responsible to that party for the conduct of its subordinates (ICRC, 2011). However, for the United States Armed Forces, the military refers to the five armed service branches: Air Force, Army, Coast Guard, Marine Corps, and Navy. Each branch of the military has a unique mission within the overall mission of U.S. security and peace. The Secretary of the Department of Defense (DoD) has control over the military. The President of the United States is the Commander in Chief, who is responsible for all final decisions. This definition simply states the composition, duties and leadership of the military in the United States of America (USA). It did not state the nature of military that distinguishes it from other security organizations.

The “physicality” nature of the military differentiates it from other forms of official security organizations in a state. In addition, the terms armed forces, defence, security, arms, war, soldiers are important in understanding the nature of the military. The key functions of the military are to ensure the peace and security of the state.

The Military has been dominant for most of the history of post-independent Nigeria, before the country finally transited to democratic rule in 1999 (Duruji, 2008). For most of the period military generals presided over the affairs of Nigeria, they tended to under-develop the military and other security institutions by underfunding the institutions and focusing on only an elite class of guards to protect the ruling military elite and secure their power bases. Also unfortunate is the general poor performance of the military administrations in Nigeria that suppressed civil society in the country, such that the political space widened when the country transited to democracy opening up the space for bottled-up agitations that busted into the open including the Boko Haram insurgency that confronted the political class (Duruji, 2015). The tactics and modus operandi of the Boko Haram particularly in the use of non-conventional method and attrition has indeed put the Nigerian military and the democratic governance to task. To tackle the huge challenge of defeating the Boko Haram insurgents, implies the reversal of the many years of successive military administration deliberate under development the military and other security institutions. This of course means that huge amount must be budgeted to re-equip and re-train the military for it to be able to achieve the task. The question that arises from here is to ascertain how much has been spent on military and security since the counter insurgency began? What are the impacts on other sectors of the political economy? What are the specifics of this budget spending on the military and of what effect on the war against insurgency? Of what impact are this insurgency and the response of the government having on the politics of Nigeria? While most studies on defense spending rely on monetary measure of the impact on the subject of study, this study intends to construct the impacts index from political-economy perspectives using principal component analysis. The sources of data relied heavily on secondary materials while descriptive analysis were used in the analysis to provide answers to the questions that were posed.

REVIEW OF RELEVANT LITERATURE

There are several studies that focus on the subject matter, but attention shall be restricted to the ones that are very relevant to the chapter. Dunne and Tian (2013) in their work, attempted to summarize 170 studies and found that more recent studies provide stronger evidence of a negative effect of military expenditure on economic growth. In their study, Shahbaz, Afza and Shabbir (2013) applied the Keynesian model in a study using Pakistan as its case where autoregressive distributive lag bounds testing approach to cointegration in their bid to examine the relationship between defense spending and economic growth. In the study, they concluded that defence spending reduces the pace of economic growth which confirms the validity of Keynesian hypothesis. In a similar study which uses India as a case, Tiwari and Shahbaz (2013) concluded that economic growth is positively affected by defence spending but also negatively impact a threshold point in areas on investment, trade openness and interest rate. They concluded that Granger causality analysis revealed bidirectional causal relationship between defence spending and economic growth as probed by variance decomposition approach. Bovi and Brauner (2016) used SIPRI database on military expenditures of 13 Latin American countries between 1961-2014 and employing linear and nonlinear tests, it investigated the nexus between defence spending, economic growth and investment and concluded that though results are not uniformed across all countries but shows absence of a strong and robust nexus between the variables examined. Chen, Lee and Chiu (2014) examined the defence expenditure and economic growth nexus based on the cross-boarder problems and increasing geo-political presence for BRIC blocs over the period 1993-2014. They employed Panel cointegration and causality to highlight the fundamental relations between the defence expenditure and economic growth. They argued that the pre and post war strategic and spatial phenomenon to capture panel unit-root, panel cointegration and Panel-Granger causality to highlight the fundamental relationship between the variables and concluded by quantifying the consequences of present geostrategic conditions associated with these economies.

In Nigeria. Studies of this nature is still very scanty however the security challenges in the country took a new dimension with the emergence of Boko Haram insurgency in the north-east along with Niger-Delta militancy, kidnapping across the country and activities of separatist groups in southeast. Consequently, government expenditures on the military increased, but, not without its impacts positive and negative, on Nigerian Economy and Politics. Most studies on the nexus between military and economy have revealed negative empirical findings in the literature. For instance, in Eniola (2008) study indicates that the relationship between the level of economic growth and defense expenditure in Nigeria between 1977 and 2006 revealed a unidirectional causality between economic growths and defense. Another study, Oriavwote and Eshemake (2013) also indicated a negative impact on the level of economic growth. Odusola (1996 as cited in Apanisile & Okunlola, 2014, pp.121-223) also showed a negative correlation between military expenditure and Nigerian economy.

The activities of the Boko Haram have created security burden to Nigeria with added negative effects on the economy resulting largely through the dislocation of societies and creating hiccups in the productive chain (Dumas, 2012). However, the views of Benoit (1978) contradicts the earlier position as he asserted in his study that an increase in military expenditure will promote economic growth by increasing human capital capabilities through its provision of education, expansion of aggregate demand, increased security and negatively through a crowding out of investment (cited in Apanisile & Okunlola, 2014 p.118). The political angle to impact of military expenditure is not replete in the literature like that of the economy, probably because of its qualitative nature, but this chapter will offer contribution to this

using Nigeria's experience as focus study area. Defense spending in Nigeria has been on the increase and is superior to other sectors largely in response to security demand and responsibilities intensity which, as stated by Okogu Brigh, Director-General, Budget office, is the largest among West African Countries (Eme & Anyadike, 2013 p.13). This is consistent with trends of military expenditure in many countries across the world which is always on the high side whenever there is need to launch offensive attack, heightened internal security or when the economy experience a boost and vice versa. For example, Saudi Arabia increased her military and security expenditure in 2015 because of her intervention in Yemen crisis (Sam Aude, Pietera & Siemon, 2016 p.5)

THE NIGERIAN MILITARY

The Nigerian Military institution has a long history traceable to the colonial era. First the Nigerian Regiment of the West African Frontier Force was established in January 1914. It was this troop that participated in the 2nd World War (WW2) mainly recruited through the Emir. Most recruits were deliberately recruited from the so called "martial" minority areas of northern Nigeria like the Dakokori of Niger, Tiv of Benue, Numan of Adamawa and Kanuri of Bornu provinces respectively and from the Calabar, Ogoja and Rivers provinces of the south (Omoigui,nd). This pattern of recruitment persisted until WW2 when demands for skilled tradesmen and technicians opened up opportunities for more southerners. Apart from fighting the WW2, the troops were used to suppress internal fissures such as the Egba revolt of 1914, Aba Women uprising of 1929-30 and Tax Expedition. The massive expansion of the Regiment led to the establishment of temporary camps all over Nigeria. This created civil-military tensions with local civilians who often complained of atrocious and brutal conduct on the part of the recruits. The first direct input of Nigerian political leaders in military matters beside the earlier efforts of emirs in the process of recruitment was in 1949, when the GOC-in-Chief of the RWAAF, General Nicholson proposed establishing a West African Military Academy for West Africans (Omoigui,nd).

This was vehemently opposed by increasingly confident Nigerian political leaders for fear that graduates of such an academy would not be viewed as having the same level of training as British officers trained in Britain. The Nigerian military which transited from a colonial regiment to a full military force after the country's independence in 1960 was to enmesh itself in the politics of the country in 1966 when young officers attempted to overthrow the democratic order. Though that effort failed, power was handed over to the military and the controversy as to succession and ascendancy to power led to a civil war that impacted greatly on the development of the Nigerian military.

The modern Nigerian military of today is the composite of the army, navy and airforce. The entire military is administered by the Federal Ministry of Defence (MOD). The MOD therefore is like the DoD in the USA. The military like in most other countries excludes the police, and all other uniform and non-uniform security organizations in Nigeria.

From the records of the Ministry of Defence (MoD), the functions of the Nigerian military include:

1. To maintain men of the Nigerian Armed Forces in a state of combat readiness on land, sea and air;
2. To maintain a proper balance in arms and men to meet needs of internal and external security;
3. To make provisions for the welfare of the men of the Armed Forces in terms of training, accommodation, health care and other benefits aimed at boosting their morale;

4. To enhance the capabilities and sophistication of the country's defence industries, in order to reduce the country's dependence on foreign sources of supply;
5. To enhance security in the African continent by promoting a collective defence system through bilateral, sub-regional and continental co-operation;
6. To contribute towards peace and stability in the world through the United Nations Organization (UNO) the African Union; (AU) and the Economic Community of West African States (ECOWAS); and
7. To be responsible for the formulation and execution of the National Defence Policy

One major disadvantage of the military is that it can be used by authoritative or totalitarian governments against the popular will of the people.

These enormous tasks imply that to run an organization in the scale of the military for effectiveness implies that funding must be secured. However, for any fund to be disbursed within the governmental process, budget becomes imperative to guide those at the MoD.

Budget is of course "a quantitative expression of a plan for a defined period of time. It may include planned sales volumes and revenues, resource quantities, costs and expenses, assets, liabilities and cash flows" (CIMA, 2005).

THE CONCEPT OF BUDGETING

This definition brings out the following features of a budget: it is a plan, it is quantitative and it is about resources usage. Therefore, it can apply for individuals and organizations private and public, including institutions like the military. So when budget is discussed, we talk about resource costs, sales, revenue, cash and liabilities all of which are related to private business organizations whose main purpose of existence is profit-making (CIMA, 2005).

For government or the public sector, a budgeting process is "an annual statement of the estimated receipts and expenditures of the government over the fiscal year" (CBSE Guide, p. 103). Budget by the government including that of MoD which oversees the military institution in Nigeria is done yearly; it states the revenues and expenditure of the government for that year. Some of the objectives of government budgeting includes: to have a planned approach to government finances, to be able to explain how public resources are allocated among several demands and to be able to account for these resources to the people. The importance of budget is its ability to transform government's services delivery into an annual work performance that can be monitored, evaluated and reviewed at the end of the fiscal period. Also it assists government to control revenues and expenditure as well as determine areas of non-or-less performance through budget performance monitoring and reporting (Moglia, 2011).

Every government budget has two major components: revenue and expenditure. The major sources of revenue are tax and non-tax sources, while expenditures are recurrent and capital expenditure.

The vital merits of budgeting are that

1. It assists government plan, allocate, manage and account for resources of the people held in trust
2. Budget monitoring and appraisal assist government to detect high or low performances and where emphasis needs to be placed in the next financial year. Thus budgets help government carry out its works in order to achieve value for money

3. Budget appraisal helps government to easily detect places of non-performances and wastes or misuse of public funds
4. Budgets help to integrate governmental activities into a manageable whole
5. Budgeting helps government to analyze the impacts of public expenditure on the economy

Some of the demerits of public budgeting include:

1. Budgeting tend to disallow government to consider important macro-economic variables impinging on the economy after budget has been put in place. This is the case despite the introduction of flexible budgeting principles like, supplementary, mid-term and long-term budgeting approaches.
2. Autocratic or totalitarian regimes can abuse the budget process by refusing to account for revenues received outside the budgeted revenue for the fiscal period

Notwithstanding these demerits, budgeting or the use of budgets is still the major means through which resources of the public are planned, allocated, managed and accounted for by governments all over the world.

OBJECTIVE OF THE CHAPTER

The objective of this chapter is to analyze the military budget of Nigeria following the terrorism and insurgency of the Boko Haram in the northeast region of the country. It discusses the counter insurgency, its management and the prosecution of the war against Boko Haram and its impact on the Nigerian economy.

DATA AND METHODOLOGY

This study intends to construct the impacts index from political-economy perspectives using principal component analysis. The sources of data relied heavily on secondary materials obtained from the library, internet sources and the Ministry of Defence, budget office and the Appropriation Act of the National Assembly. Descriptive analysis was used in the analysis to provide answers to the questions that were posed.

RESULTS AND DISCUSSION

The Budget Process in Nigeria

In most democratic states, the budget process appears almost similar. In Nigeria, towards the middle of the previous or outgoing budget year, the Federal Ministry of Budget and National Planning, through its Budget Office (BO), sends out the Budget Call Circular to all ministries, departments and agencies (MDAs) requesting them to prepare and send to the BO, their budget estimates for the next or coming financial year. Thereafter, the BO consolidates all responses and prepares into a single document. This document is sent to the Presidency for discussion at the Federal Executive Council (FEC) meeting. If the FEC approves the document, it becomes a budget bill/proposal that it sends to the Federal Legislature

(National Assembly-NASS) for deliberation and ratification. Upon ratification by the NASS, the proposal or bill becomes an Appropriation Act which is sent back to the President for his assent. Once the President signs the Appropriation Act, it becomes implementable as the Budget of the Federal Republic of Nigeria.

What Is Military Budget?

The North Atlantic Treaty Organization's (NATO) definition of defence expenditure seems to be generally accepted for the definition of military budget. NATO sees military budget as "the amounts that represent payments by a national government actually made, or to be made, during the course of the fiscal year to meet the needs of its armed forces or those of Allies". In other words, military budget is the expenses of all the arms of the military in a given financial year.

Military Budget (2008-2017): Presentation of Findings

Military budget refers to the budget of the Federal Ministry of Defence. The budget is a short term plan (usually on annual basis) of the sources of revenue and expenditure of an organization; for a ministry, it shows expenditure. This is because the source of fund is the central government under which the ministry works. Secondly, the military is a service organ of the government; it is not an income generating organ. Hence, in its budget there are no source(s) of income.

MILITARY BUDGET AND EXPENDITURE: PRESENTATION OF FINDINGS

Having known what military budget is in Nigeria from 2008-2017; we now consider the various ways the budget is used. In Nigeria, military budgets are basically used to meet the needs of the armed forces of the Federal Republic of Nigeria. These needs-costs categories are broadly two: recurrent and capital expenditures. Recurrent expenditures are reclassified into personnel and overhead costs.

Table 1. Ministry of defence budget (2008-2017)

Serial Number	Year	Amount (N' billion)
1.	2008	191.5
2.	2009	223.1
3.	2010	232.3
4.	2011	348.3
5.	2012	332.2
6.	2013	364.4
7.	2014	349.7
8.	2015	375.5
9.	2016	443.1
10.	2017	465.5

Source: www.budgetoffice.gov.ng

From Table 2, there is an indication that the budget of the military in Nigeria has been on steady increase since 2008. There are so many factors can be attributed to this increase including the routine upgrade of the military which can occur in peace time as the case of Switzerland show (Tradingeconomics, 2017) However, the fact that Boko Haram insurgency started in 2009 and the declaration of war against insurgency by Nigerian government, plausibly explains the steady increase that occurred since then in the military budget. Very close look shows that the increment does not only reflect in the capital, but also recurrent which is normal since Nigeria has been consistently deploying military to its North East region which is the center of the Boko Haram insurgency. Increase of the capital budget indicates that the country has been buying military hardware and equipment needed to fight the insurgency. The increase in the recurrent budget does not only show that more hands are been recruited since the counter insurgency started but supplies to the military in combat and allowances paid to troops in the front-line also justifies the increase.

STRUGGLE FOR DEMOCRACY IN NIGERIA

Apart from colonialism, which itself is authoritarian in inclination, militarism has shaped and impacted greatly on the nature and character of the Nigerian state. Its effects are permeative and visible in almost every facet of the Nigerian life. This of course poses a great challenge in the journey towards democratic consolidation in Nigeria. Anthropological accounts have it that pre – colonial Nigeria was democratic in the sense that the ingredients of accountability and representation were prevalent elements in most of the communities that make up Nigeria (IDEA, 2000, p.34). In some communities, popular participation in public policy making was an integral aspect of the political system.

The colonial experience eroded on this formation significantly (IDEA, 2000, p.35) and imposed an alien culture that encouraged elite participation and alienation of the masses.

Table 2. Military expenditure (2008-2017)

Serial No.	Year	Personnel	Overhead	Recurrent	Capital	Total
		N (billion)	N (billion)	N(billion)	N(billion)	N(billion)
1.	2008	NA	NA	NA	NA	192*
2.	2009	132.3	43.9	176.2	46.8	223
3	2010	155.3	37.3	192.6	39.4	232
4	2011	NA	NA	309.8	38.2	348
5.	2012	254.8	41.6	296.4	35.9	332
6.	2013	300.4	NA	NA	64	364**
7.	2014	273.8	40.5	314.3	35.4	350
8.	2015	289.3	49.5	338.8	36.7	376
9.	2016	278.4	33.8	312.2	130.9	443
10.	2017	285.5	40	325.5	140	465

Source: www.budgetoffice.gov.ng

The context for power between the local elites and the colonialists required the mobilization of the masses against the colonials, a contest between an in-group and out-group and the withdrawal of the colonialists, created an avenue for the local elites to replace them without restructuring the form of state that was created by colonialism. It is the structure of the colonial state that brings about conflict between the ruling elite and the masses, because abinitio, the colonial state was not designed with the people in mind. This probably eased military entry into Nigeria politics shortly after independence and embrace of same as corrective administration, a posture which the military elite sold to the public upon intervention in Nigerian politics (Aguda, 1991, p.2).

This supposed corrective regimes which first made its debut in January 1966, end up becoming worse than the administration they ousted or come to correct to the extent that civil society desirous of space for political expression, piles pressure on them to abide by their promise of a scheduled exit to allow for an enduring democracy to emerge. The military regimes itself, devices mechanism of perpetuating themselves in power most time under the cover of bogus transition to civil rule programme that were designed to fail. The result had been that we have had 30 years of military dominance in Nigerian politics out of only 10 years' civilian rule before the historic 1999 transition to democracy.

According to IDEA (2000), this military dominance stems authoritarianism manifested in arbitrariness, command and obeys syndrome, intemperate language, total absence of debate, intimidation of civil rights, absence of the rule of law and due process as well as the emasculation of the judiciary through ouster decrees. This orientation of course creates a diktat culture, and breeds intolerant political environment that still causes problem for democratic consolidation in the country.

This makes the Nigerian democracy nascent, almost seventeen years of democratic practice. The reason for this is the absence of democratic culture that protects the rights of the citizens, who have affective attachment to their state. A culture of democracy must reflect norms and values that places premium on the freedom of individuals from state abuses and infringement by other individuals. An environment that guarantees equality before the law, that provides opportunities for all citizens to have equal access to the material and cultural resources that makes for basic livelihood. As such, democracy implies that the citizen must be able to ventilate their views without restriction in an environment that promotes active citizens' participation in process of governance that is built on transparency and accountability. Military intrusion into Nigerian politics has effectively made it impossible for these ideals or this culture to root in the Nigerian society (Oyediran, 1989, p.iv).

Apart from these latent issues, the impact of the military has also manifested in other areas that makes it difficult for genuine democracy to develop in Nigeria, for instance, the structure of Nigerian federation, has been bastardized by the military in the arbitrary exercises in state and local government creation. This has resulted in problems in revenue mobilization, in the corruption and the mismanagement of the Nigerian economy, thus posing as one of the greatest challenge to democratic consolidation.

The struggle for the broadening of participation in the governance of Nigeria though can be said to pre-date the country's independence, it got to its crescendo or peak in the 1980's during the military administration of Babangida and General Abacha. This stems from their administrative styles. This view is supported by Mustapha (1986), who argues that collapse of Nigeria's second republic in 1983 set the stage for the emergence of groups that championed human rights and democracy in the country. This followed the repressive regime of Buhari/Idiagbon associated with draconian decrees such as the obnoxious decree number 2 and 4, arbitrary arrests, long detention without trial among many other arbitrary acts meant to silence oppositions to that regime (1986:146). This authoritarian and repressive action was perfected by the Babangida administration that pretended on assumption of office with a posture

that respects human rights and popular will of the nation. The promise to return the country to the path of democracy with an elaborate transition to civil rule programme designed to becloud observers on the seriousness of the administration to pursue that path, made the regime to be welcomed and trusted by the Nigerian people (Mustapha, 2001).

However, the regime's embrace of the orthodox Structural Adjustment Programme (SAP) against popular will and systematic political alienation of large chunk of Nigerians as well as the insincerity of the administration in the implementation of its transition to civil rule, led to the emergence of groups that challenged the human rights records in the country and the quest for democratization.

Some of the groups that emerged at this time included; Civil Liberties Organization (CLO), Committee for the Defence of Human Rights (CDHR), Constitutional Rights Project (CRP), National Conscience Party (NCP), Campaign for Democracy (CD), National Democratic Coalition (NADECO), Democratic Alternative (DA), United Democratic Front of Nigeria (UDFN) etc. (see Mustapha, 1996, pp.149-167). Mustapha in his work had given a comprehensive narration of the emergence and impact of these groups operating within and outside the country. Complementing these groups in mounting of pressure on the authoritarian regime to embrace the democratic path is the fourth estate of the realm, the press. The press had been mostly victims of the repressive regimes that broods no opposition as they spearheaded the exposing of these juntas' tactics and strategies of self – perpetuation and corruption, as well as other atrocities against opposition groups. The military authorities became so uncomfortable, that they have to declare total war against the opposition press. According to Meringues (1996, pp.199-2001), the government in 1993 alone seized 300,000 publications, arrested 54 journalists, 20 of them summoned to court, assaulted six reporters and a radio station suspended. Other measures included the proscription of 17 titles, dismissal /forced resignation of 17 journalists. The clampdown on the press by the military authorities drove a lot of them underground, while others like Chris Anyanwu, Ben Charles Obi and Kunle Ajibade were jailed by the military authorities (Mustapha, 1996, p.203).

Apart from the domestic forces pushing for democratization in Nigeria, there was also complimentary international pressure upon Nigeria that added bite and sustained the momentum for democratic transition. Prominent international organizations such as the Commonwealth imposed sanctions on Nigeria, while numerous International Non-Governmental Organizations such as Transparency International, Human Rights Watch, and Amnesty International etc. mounted sustained pressure on the authoritarian regime in Nigeria (Duruji, 2008). Foreign governments such as those of the Nordic states, Canada, South Africa and USA also imposed limited sanctions on the regime, especially on the Abacha junta after it hanged Ken Saro Wiwa against international appeals for otherwise. All these actions reduced Nigeria into a pariah state, not accepted as a respectable member of the international community. Though the Babangida regime could not withstand the pressure, of democratic forces in the country, as he had to step aside, but not without playing a major role in determining the personalities that succeeded him, Abacha was close to succeeding in his transmutation agenda before death called on June 8, 1998.

BOKO HARAM INSURGENCY

The emergence of Boko Haram is a result of the widened democratic space that occurred following the transition to civil rule and the dynamics of the Fourth Republic politics in Nigeria (Duruji, 2015). Boko Haram can be directly traceable to North-Eastern part of the country Islamist radical youths that worshiped at the Alhaji Mohammadu Ndimi mosque in Maiduguri, the state capital of Borno State in North East

Nigeria (Duruji & Oviasogie, 2014). In the 1990s under the charismatic leadership of Mohammed Yusuf, a preacher in the youth wing of Shababul Islam (Islamic Youth Vanguard), of Ahl-Sunnah, a salafi group waxed stronger and attracted the attention of politicians who were looking for influential allies that can mobilise support to catapult them to power (Sam, Aude, Pietera & Siemon, 2014:7) Initially, the group was an advocate of good governance predicated on Islamic tenets and sharia law which contrast both the secular basis of the country corporate belief and corruption, impunity and perversion of justice that characterize her socio-political and economic identity. This, according to Yusuf, is based on western values that resulted into increase in corruption, poverty, unemployment and continuous suppression of Islam (Bartolotta, 2012, cited in Imasuen, 2015, p.288). Moreover, the splinter of the group into two factions which brought Abubakar Shekau, an unruly lieutenant, as opposition leader to Mohammed Yusuf, accused of being too “soft” in approach to actualize the islamitization agenda of the entire country, not only balkanized the sect but also morphed it into an organized terrorist Islamic fundamentalist as the new factional group resort to armed confrontation against the security agents and the hapless civilians. According to Amnesty International, scores of life and properties have been lost and many displaced from their homes due to the Boko Haram scourge (Amnesty International, 2015 p.20). Furthermore, the extra judicial killing of Mohammed Yusuf by the police aggravated the insurgent brutality and remains cardinal, among other reasons, for its intense assault on Nigerians (Duruji & Oviasogie, 2014). Apparently, it is a clear evidence of both human right abuse and poor crisis management capacity on the part of Nigeria security personnel (Omotosho, 2014).

However, today, Boko Haram has established a strong link with foreign islamists groups, such as al-Queda in the Islamic Maghreb, and Al-shabaab in Somalia which provided skills for its operations, especially in guerrilla warfare, production of improvised sophisticated bombs and kidnapping for ransom as an additional source of funding to its allied sources. (ICG, 2014, pp.22-27) Consequently, its spread into Nigeria's neighboring countries of Niger, Chad and Cameroon was prompted as a result of external facilities, cultural affinity, porosity of border communities and near absence of state (Duruji & Oviasogie, 2014). Thus, what emerged as a local sect, is tapping continuously into the global ideological crusade becomes more complex and equally gaining more sympathizers as well. This is making domestic negotiation and mitigation more cumbersome and further give impetus to insurgency as a global concern in the real sense which can be combated through inter-state security collaboration in term of intelligence sharing and synergy of military strategies.

BOKO HARAM INSURGENCY AND THE ECONOMY

Insecurity is a threat to life and business in every state which in turn always imprints gloom and doom for economic prosperity. The manifestation of Boko Haram insurrection equally toes this path judging by facts and figures available through Nigeria experience. First, the trade-off between increase in military budget and provision of social benefits like good roads, qualitative education, electricity etc due to annual increase in budgetary allocation to defense sector alongside with Borno State government stipend paid to Civilian Joint Task(CJTF) in response to insurrection monster is a gap in the country developmental agenda. Notably, part of government response to combat Boko Haram challenge is increasing the defense budget from 100 billion naira (\$625 million) in 2010 to 927 billion naira (\$6 billion) in 2011 and 1 trillion naira (\$625 million) naira in 2012, 2013 and 2014 relative to expenditure allocated to other sectors of the economy (CGA, 2014 p.30).

However, while Nigeria military expenditure fell by 25 per cent between 2014 and 2015, though the onslaught against Boko Haram is still ongoing, a government committee report in late 2015 (The incumbent Buhari regime), claimed extra-budgetary 'intervention' amounting to \$6.6 billions over the period 2007-2015 which if accurate, means that actual Nigerian military expenditure was more than 30 per cent higher than reported. (Sam, Aude, Pieter & Siemon, 2016 p.7) implicitly, the crisis has provide avenue for military and political leaders to fester crony capitalism and official corruption at the detriment of vulnerable Nigerian citizens, foreign expatriates, humanitarian service providers and poorly armed military personnel. In fact, though the probing is still under litigation, some of President Jonathan's political allies indicted is an indication of the extent of network and depth of corruption decadence in the nation. This is a corollary intertwined economic implication of Boko Haram assault on Nigeria to citizen's infrastructures benefits deprivation.

Furthermore, challenge of meeting the cost of catering, rehabilitating and resettlement of both internally displaced and refugees as well as reconstruction of damaged infrastructures is an encumbrance on the government, especially with global drop of oil price for an oil-dependent income economy like Nigeria today. Also, while external and private aids are supplementary to government expenses, over reliance on external aid may exact undue influence over economic policies and perpetually render Nigeria dependent on such aid. What of the political impact? We shall consider this next.

BOKO HARAM INSURGENCY AND POLITICS

Boko Haram has immersed Nigeria into both domestic and international politicking. Internally, it has raised political suspicion among politicians across intra and inter-party lines (Duruji & Oviasogie, 2014). An instance is the recrimination that ensued between Ali Modu Sheriff, former Governor of Borno State, under All Nigeria People Party (ANPP) and People Democratic Party (PDP) when the governor allegedly accused PDP of being instrumental to the killing of his two friends and his party youth leader in Borno state, Alhaji Modunga Borifitin 2011 which Boko Haram claimed responsibility (ICG, 2014, p.14). Also, the acceptance of voluntary local vigilante group fondly called Civilian Joint Task Force (CJTF), has brought mixed feelings as to their complementary effort in fighting the insurgents and alleged human rights abuse at the same time. The positive is widely acknowledged and celebrated just the same way their evil acts was documented with demand for justice for their victims by civil society organizations, international human rights groups, especially Amnesty International, and both local and foreign press. Notable among other CJTF iniquities is the recruit of child soldiers as member to fight Boko Haram. Obaji submitted that "Top level CJTF members admit that children make up nearly a quarter of the more than 10,000 – strong self-defense forces fighting Boko Haram" (Obaji, 2015 p.2) Undoubtedly, this portends serious danger to the orientation of the children as political leaders of tomorrow, who are victims of use by CJTF. It also dents negatively the image of Nigeria in the eyes of International Law (Rule 136 of Customary International Humanitarian Law). Of great importance also is the fact that CJTF can transform into another security threat if not properly managed by the government.

In addition, bi-national, multinational with regional and sub-regional security agreements the country entered into in the recent past were necessitated because of the needed concerted effort to mitigate terrorism. But, if national interest is not prioritized and given the rightful place it deserves in international relations in the course of partnering with foreign technical, military and material supporters, in the

world where there is no permanent friends or enemy but permanent interest, the country's sovereign autonomy and global relevance will be weakened, if not disregarded, in the long run which will negate the short run benefits.

MILITARY BUDGET AND CORRUPTION: ANALYSIS OF FINDINGS

Under this heading, we will consider issues appertaining to yearly repetition of expenditure items, inappropriate items, duplication of expenses and vague expenses with large amounts.

Repeated Expenses

The two expenses in this category are the Rehabilitation of the National War Museum, Umuahia, Abia State and the Armed Forces Physical Health School and Games Village, Esa-Oke in Osun State. This rehabilitation expenditure, by the Ministry of Defence, was started or at least appeared first in the 2013 Ministry of Defence Budget. The details and our comments are shown in Table 3.

As at 2017, this project that was billed to be done with N 24 million has consumed N 172.7 million. Assuming the initial sum of N24 million was actually what should be used to complete the project, the percentage increase in the cost of the project is 619%. This means, the cost has increased for over six times of its initial cost. This is a clear case of fraudulent repetition of a project for five years. This research wonders what the Budget Office and its Budget Monitoring and Evaluation Team has done with such a situation. The MoD also has a Project Monitoring Unit and what has been their response to the fraud? This calls for further investigations.

On the second issue, that is the expenditure on the Armed Forces Physical Health School and Games Village, Esa-Oke, Osun State, the details are shown in Table 4.

Table 3. Rehabilitation of National War Museum, Umuahia, Abia State

Serial no.	Year	MDA	Project	Status	Amount (N'million)	Comment
1.	2013	Ministry of Defence (MOD)	Rehabilitation of National War Museum, Umuahia	Ongoing	24	
2.	2014	MOD	Same	New	38.2	How come an ongoing project be described as "New"?
3.	2015	MOD	Same	Not stated	27	This year the MOD was silent as to whether it is an ongoing project or a new one.
4.	2016	MOD	Same	New	28.3	In 2016, a project that was started three years ago was described as "New" and for the second time.
5.	2017	MOD	Same	Not stated	55.2	
6.	Total				172.7	

Source: Compilation by the authors

Table 4. Armed Forces Physical Health School and Games Village, Esa-Oke, Osun State

Serial no.	Year	MDA	Project	Status	Amount (N'million)	Comment
1.	2012	Ministry of Defence (MOD)	Armed Forces Physical Health School and Games Village	Not stated	254	
2.	2013	MOD	Same	Ongoing	330	
3.	2014	MOD	Same	Not stated	None	The project did not appear in the 2014 budget. We can assume here that this project has been completed.
4.	2015	MOD	Same	Ongoing	287.1	For the project to resurface in 2015 under the heading “Ongoing”, we wonder how much should be used to complete the project and when?
5.	2016	MOD	Same	Completion/ New	208.4	How can a project that is ongoing become new? And the ministry also stated that the project is for completion. This is confusing!
6.	2017	MOD	Same	Completion	328	The project was not completed last year and an amount bigger than what was spent on it last year is to be used to complete it this year.
7.	Total				1407.5	

Source: Compilation by the authors, 2017

As at 2017, this project that was billed to be done with N 254 million has consumed N 1407.5 million. Assuming the initial sum of N254 million was actually what should be used to complete the project, the percentage increase in the cost of the project is 454%. As summation of the expenditure indicate. This means, the cost has increased for close to five times of its initial cost. This is a clear case of fraudulent repetition of a project for five years. This research wonders what the Budget Office and its Budget Monitoring and Evaluation Team has done with such a situation.

Inappropriate Expenditure Items

A critical examination of Nigeria's defence expenditure indicates that inclusion of certain budget heads were not sufficiently justified therefore, such expenditure can be classified as inappropriate expenditure. An example of such expenditure is the Budget Preparation and Administration Item found in the MoD budgets. This item is considered inappropriate because the MoD and indeed all other institutions under it have Accounts Department where such expenditure ought to be accommodated. Therefore, it is not necessary to spend funds for budget preparation. The details of findings and accompanied analysis are shown in Table 5.

In 2014, N36.5 million was spent for budget preparation and related expenses and in 2017, the amount increased to N68.8 million. So many issues arise from these findings. First of all, budget preparation is one of the functions of most Accounts Department in organizations. Why should these military institutions that have Account Departments still spend such funds for works they can and has been mandatorily required to do? This is a clear case of misappropriation of funds. Second, the amounts involved are quite

Table 5. Inappropriate expenditures

Serial No.	Year	Institution	Project	Amount N ^o million	Comment
1.	2014	MOD	Budget Preparation	12.5	Budgets should be prepared by the Accounting Department of the MOD
2.	2014	Nigerian Airforce (NAF)	Budget Preparation	3.3	
3.	2014	NAF	Annual Budget Expenses and Administration	3.4	This title is not clear with respect to the work to be done that is outside Budget Preparation
4.	2014	Nigerian Defence College (NDC)	Budget Preparation	3	
5.	2014	Defence Intelligence School (DIS)	Budget Preparation	14.3	
6.	2017	MOD	Annual Budget Expenses and Administration	29.9	
7.	2017	MOD	Budget Monitoring and Evaluation	30	
8.	2017	Nigerian Navy (NN)	Annual Budget Expenses and Administration	8.9	

Source: Compilation by the authors

large that the Budget Monitoring and Evaluation (BME) and indeed the Budget Office of the Federation cannot see. Thirdly, if truly there exist the Budget Monitoring and Evaluation Team, where would the team allow such repetition of functions attracting such large sums of money? Fourth, are there reports from the BME concerning these in appropriations? If yes, what has the organization done about them? Has such reports made any significant impacts on the financial management of the organization? This is where the Freedom of Information Act come into play, enacted to enhance public accountability. However, indications suggest that there may not be such reports because military records may not be subject to evaluations because they classified.

Duplication of Expenditures Using Different Headings

This practice cuts across most of the institutions under the MOD. Examples are shown in Table 6.

Thus from the MOD and its institutions, N55, 413 million would have been spent of Office Maintenance. This maintenance was duplicated into four sub-categories as indicated above. This unwholesome practice takes place yearly and in all the institutions under the MOD and including MOD itself.

This continued in 2014 when the NAF spent the following for Office Maintenance (Table 7).

Thus this unchecked fraud has grown to over half a billion naira from little millions in 2009.

When has the military the responsibility to build public schools? The education responsibility is in the concurrent list of the 1999 Constitution of the Federal Republic of Nigeria. If it is a good gesture to the communities where the NN or the DIS is located, such expenditure should be headed under Corporate Social Responsibility (CSR) of the organization. In the budgets where they appeared, they are assigned huge amounts of money actually needed to face the mounting security challenges facing the country.

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Table 6. Expenditures present under different headings

In 2009, the Command and Staff College, Jaji had the following in its budget:	
Maintenance of Office Furniture	N3.7 million
Maintenance of other Infrastructures	6.8
Maintenance of Office Equipment	7.7
Other Maintenance Services	2.9
Total	21.1
Nigerian Armed Forces Resettlement Center	
Maintenance of Office Furniture	5.3
Maintenance of other Infrastructures	3.6
Maintenance of Office Equipment	4.4
Other Maintenance Services	4.3
Total	17.6
Defence Intelligence Agency (DIA)	
Maintenance of Office Furniture	6.5
Maintenance of other Infrastructures	3.6
Maintenance of Office Equipment	1.6
Other Maintenance Services	0.572
Total	12.272
Defence Intelligence School (DIS)	
Maintenance of Office Furniture	2.6
Maintenance of other Infrastructures	1.6
Maintenance of Office Equipment	0.241
Total	.441
Grand Total for the Year	55.413

Table 7. NAF spending for Office Maintenance in 2014

Maintenance of Office Furniture	N75.6 million
Maintenance of Office Equipment	193.9
Other Maintenance Services	320.2
Total	589.7

Expenditure Heads With Unduly Large Funds

These include:

1. Research and Development (R &D) expenditure by the Defence Headquarters in 2009 for a sum of N I billion. In 2017, MOD spent N67 million for R & D. The Defence Mission in 2009 spent N 250 million on R & D

Table 8. Vague expenditure heads

Serial No.	Year	Expenditure	Amount (N'million)
1	2014	National Defence Policy (MOD)	230.2
2	2017	Construction and Provision of Public Schools (NN)	776.4
3	2017	Capacity Development (NN)	450.0
4	2017	Construction and Provision of Public Schools (DIS)	272.3
5	2017	Governance and Institutional Reforms (MOD)	1200.0
6	2017	Reforms Communications (MOD)	141.5

2. The Nigerian Defence College (NDC) spent N2.023 billion on NIPSS and NDC tour allowance. What kind of tour is this where such a huge amount of money is spending, where did it take place and how many people attended the tour?
3. The NDC also spent N1.735 billion for the construction/provision of military barracks and another N486.2 million for the rehabilitation/repairs of military barracks. Should a college build a military barrack? This is happening despite the fact that the MOD, NA, NN and the NAF are building military barracks every year. Secondly, NDC did not specify where these barracks are located.
4. In the same year 2014, the Command and Staff College, Jaji spent N2.232 billion on NIPSS/NDC participants' tour allowance. This very tour needs further investigation because the amount of funds spent on it are huge.
5. The MOD will spend N2.350 billion for the settlement of PHCN's outstanding debts in 2017. Yet, every year, millions of funds are spent on electricity bills in the MOD. In the same year, the MOD's current electricity charge is N33.286 million and also will spend N2.350 billion for the construction/provision of electricity. Still on electricity charges, in 2017, Defence Headquarters spent N110.6 million, the NN spent N264, the NAF spent N1.89 billion and the NDA spent N256.4 million. On the whole, in 2017, the military would spend N7.253 billion on electricity expenses alone.
6. In the same year, MOD spent N1.6 for the purchase of fixed assets, without specifying the fixed assets. MOD also spent N142.7 million for Monitoring and Evaluation without specifying what was monitored.
7. On Postages and Courier, the DIS spent N138.4 million in 2014 and means an average of N11 million monthly.

The obvious conclusion from these analyses is that there is urgent need for transparency in the funds utilization and accounting by the Nigerian military. What is happening there now falls below the discipline expected from the military.

THE IMPACT OF MILITARY BUDGET ON THE NIGERIAN ECONOMY

The military has the sole responsibility to protect the territorial integrity of Nigeria. The military needs a lot of funds to carry out this assignment; hence Nigeria tries all it can to make such funds available. But from the results of the findings above, it seems that the Nigerian military is not deploying such funds

in the right direction. It is mainly involved in procurement of office goods and services and building structures for its enjoyment. For example, in the very 2014 when Boko Haram was having its way in killing Nigerians; the military was busy spending over N7 billion in tours. The following are some of the implications of the situation.

1. The security of lives and properties in Nigeria will be compromised. This is because the military will not be strong enough to defeat security threats like the Niger Delta, Boko Haram and Fulani threats on the existence of Nigeria.
2. When security is compromised, Nigerians will no longer be able to go about their normal daily businesses due to fear of death or kidnapping. Such a hostile environment abhors progress in economic activities.
3. A strangulating business environment tantamount to less economic productivity and its allied poverty. It also fans the embers of unemployment especially among the youths. Idle youths are formidably vulnerable to crimes and other forms of delinquencies. Restiveness, aggressiveness and violence will become the order of the day.
4. A harsh business environment with high rate of crime and poverty are fertile grounds for underdevelopment.
5. An unsecure business environment abhors the inflow of foreign direct investment.

CONCLUSION

It is very clear that the Nigerian military institution which transmuted from a colonial oppressive force to an agency of an independent state has been through many years of transformation. Unfortunately, the dynamics of the Nigerian politics which threw up military Generals as administrators for a long time, created opportunity for the underdevelopment of the military as a way of prolonging and perpetuating themselves in power. Though the outbreak of civil war in Nigeria saw a phenomenal increase in terms of personnel and budgeting, the end of that war and the peace that followed for many years of relative peace but the emergence of Boko Haram insurgency in the northeast region of Nigeria became a game changer for Nigeria and its military service. The lack of peace in Nigeria is a result of the failure of the Nigerian military. A less peaceful environment cannot produce economic progress and may continue to suffer retrogression and underdevelopment. One sure way out is for the military to cleanse its house and ensure the effective utilization of its funds and provide security to Nigerians. Too much consumption of office and procurement funds cannot take the Nigerian military anywhere it ought to be. It is therefore recommended that military budget and procurement must be more transparent as the Boko Haram insurgency seems to have come to stay in Nigeria and the country cannot raise its hand in submission.

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KEY TERMS AND DEFINITIONS

Boko Haram: Boko Haram also known as al-Wilāya al-Islāmiyya Gharb Afriqiyah is an Islamic extremist terrorist group based in northeastern Nigeria, but became active in Chad, Niger and northern Cameroon. The group was founded by Mohammed Yusuf but became radicalized after he was murdered extra-judicially under Abubakar Shekau. Currently there is another faction led by Abu Musab al-Barnawi. The group is campaigning for establishment of Islamic sharia as the legal order for governing Nigeria.

Insurgency: Insurgency is a rebellion against authority when those taking part in the rebellion are not recognized as belligerents. The nature of insurgencies is an ambiguous concept in the sense that not all rebellions are insurgencies. There have been many cases of non-violent rebellions, using civil resistance. It develops into insurgency when the group establishes control of territories against a sovereign state.

Military Budget: Military budget is the portion of the discretionary financial outlay of a nation-state allocated to the Ministry of Defense. On a broader perspective, it is the portion of the budget that goes to any military-related expenditures. It is from the military budget that payment for salaries, training, and health care of uniformed and civilian personnel are made. It is also military budget that maintains arms, equipment and facilities, funds operations, and develops and buys new equipment.

Military Institution: Military institution is the establishment of the state that oversees the armed services. The Military is the force authorized to use lethal or deadly force and weapons to support the interests of the state and some or all of its citizens. It typically consists of an Army, Navy, Air Force, and in certain countries the Marines and Coast Guard. The task of the military is usually defined as defense of the state, and its citizens, and the prosecution of war against another state.

Nigeria: Nigeria, is a country located in the West African sub-region bordered by Benin in the west, Chad and Cameroon in the east, and Niger in the north. Its coast in the south lies on the Gulf of Guinea in the Atlantic Ocean. Nigeria is a creation of British colonialism. established in January 1914, however the country became independent in October 1960. Since the current insurgency started in 2009, it has killed tens of thousands and displaced 2.3 million from their homes and was ranked as the world's deadliest terror group by the Global Terrorism Index in 2015.