

An Assessment of Defense Budgetary Allocation on Military Operational Capability in Africa

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Abstract

This study examined the defense budgetary allocation processes as it affects military operational capability in Africa using Nigeria as a case study. The rise in global insecurity with terrorists groups operating in West and East Africa, the African military must increase their operational capability if they are to secure the continent so the monetary allocation must increase as the security threats increases. The study adopted a qualitative research approach with the use of semi-structured interviews, questionnaires and content analysis of published data on a purposive population. The answer to the research question on the principles and processes of budget allocation and its impact on operational capability showed among others, that it is a governmental driven top-down process from the Budget office of the federation with MDAs not exceeding the total expenditure ceiling. Based on the findings, it was recommended that defense budgets should not be based on ceilings rather it should be based on the contingency of security challenges.

Key Words: Budgets, Budgeting, Defense Budgets and Military Capability.

Introduction

The apparent inability of African militaries to contain the various conflicts plaguing the continent could be largely attributed to lack of superior military capacity required to bring the conflicts to a decisive end (Howe, 2001). Various reasons identified for lack of capacity of

the defense forces include insufficient budgets, substandard training, deficient equipment holding amongst others (Ali, 2012; Magbadelo, 2012). In addition to the weak economy, Africa faces a number of developmental and social challenges, which makes the issue of defense budget allocation more acute than in other regions of the world. This underscores the importance of using available resources in a well-planned manner with defined priorities and strategies. Magbadelo (2012), argued that in Nigeria, the defense sector has allocated the lion share of the federal budget since independence in 1960. This is due to the perception that the armed forces protect the populace and are important for securing the territorial integrity including economic, socio-cultural, and political interests (Omede, 2012). The nature and intensity of conflicts in the African continent and Nigeria has changed from the 1990s (Ali, 2012). In contrast to classic rebel and civil wars of yore, terrorism, small arms and illicit drugs trafficking, piracy, and other transnational crimes form the bulk of threats now prevalent in the region (Jason, 2015). Terror groups are currently active in Libya, Kenya, Somalia, Mali, Niger, Chad, Cameroun, and Nigeria (The Economist, 2018). In today's Nigeria, the landscape is dominated by communal conflicts, spread of terrorist activities, political malfeasance, kidnapping, other criminal activities, and daily skirmishes that break out at the tribal, religious, individual, and communal levels (Ali, 2012). With the lion share of the national budget, it is highly probably that Nigeria's military would be able to contain the threat, not just within the borders of Nigeria, but also to provide necessary assistance to other less endowed countries in the region (The Economist, 2018).

PURPOSE OF STUDY

The purpose of this study is to attempt a systematic examination of the defense budget allocation system with a view to finding how it could enhance the operational capability of African militaries. African militaries have not been able to operationally mitigate the continent's increased conflicts, thus raising concerns about the operational capability of the defense forces. This is in spite of the huge budgets allocated to defense in relation to other sectors of the economy (Ali, 2012; Ball & Fayemi, 2004; Magbadelo, 2012; Le Roux, 2002). This

paper will show a better understanding of how allocation to defense budget affect the operational capability of African militaries. This is premised on the basis that African militaries have hardly been able to mitigate the crises plaguing the continent. Issues involved in budgetary allocation and operational capability of the African militaries will be appraised and the challenges of inadequate budgetary allocation identified for enhanced operational capability, and prospects of improving budgetary allocation discussed.

LITERATURE REVIEW

Budgets and Budgetary Allocations

According to Faleti and Myrick (2012), a budget is an important instrument of national resource mobilization and allocation, and fiscal and economic management. It is an economic instrument for facilitating and realizing the vision of the government in a given fiscal year. Saifullahi and Abubakar (2013) noted that budget is an economic instrument for facilitating and realizing the vision of the government or organization in a given fiscal year. Abu-Ghazaleh (1986) defined budget as a comprehensive and coordinated plan, expressed in financial terms, for the operations and resources of an enterprise for a given future period. As such, the concept of budget focuses on the following essential elements:

- **Comprehensive:** A budget is comprehensive since it takes into consideration all of the many aspects and activities of the enterprise.
- **Coordinated:** A budget must consider and recognize the situation and problems of each segment of the firm. The plans for the firm's segments must be prepared jointly and in harmony with each other and this be coordinated logically and practically.
- **Plan:** A business budget involves two notions of planning. First, it expresses partly what the firm's management expects will happen, and the second, it reflects partly what management intends to make happen. Good

budgeting can not only suggest what will happen but can also make things happen.

- Financial terms: Business budgets are expressed in terms of the monetary unit which serves as the common denominator of business activities. Although a basic development of a budget may include a variety of non-monetary quantities, the final budget must reflect business plans in terms of money.
- Operations: Budgets are intended to serve the operations of the various segments and activities of the firm. In this sense, budgets reflect partly plans (in quantification) of revenues and expenses for the future.
- Resources: Budgets involve the planning of financial resources for the various types of assets and other sources of capital to be invested in these assets.
- Given future period: A budget must relate to a particular period of time.

Budgetary allocations are the result of the process of budgeting. According to ICMA (1998), a budget is a plan qualified in monetary terms, prepared and approved prior to a defined period of time, usually showing planned income to be generated and expenditure to be incurred during that period and the capital to be employed to attain a given objective. According to Olayide and Ikpi (2010), a budget has to be well-designed, effectively and efficiently implemented, adequately monitored and its performance well evaluated for developmental strides to be made. Gupta, Clemans, Guen-siu and Leruth (2001), stated that the way a government budget is allocated have important impact on economic development thereby brining government closer to the people as needs are met through government budgetary interventions. Saifullahi and Abubakar (2013) explained that budgetary allocation involves two schemes; the vertical and horizontal. The vertical entails sharing of revenues between the

federal government and other tiers of government from the centrally collected revenues based on a sharing formula and the horizontal involves sharing the revenues between the MDAs and this where defense budgetary allocation fall into. The horizontal budgetary allocation is used among other things to eradicate any disequilibria in the economy making for a balanced development across the sectors of the economy. Tresch (2009) explained that budgeting as a tool of economic strategy has more diverse functions.

Firstly, in terms of policy, it specifies the economy's direction and states the intentions with respect to the usage of a country's resources. In terms of operation, it guides towards the determination of development and reimbursement targets. In terms of macro-economics, budgeting helps to achieve economic balance in both trade and payments. The main choices in this respect involve features like price stability, interest, and foreign exchange stability geared towards growth, expansion, and job creation. It is also pertinent to note that in the final analysis, budgets, to a great extent, could also be a political tool used by governments to achieve certain objectives, which may not reflect economic considerations (Hoffman, 2011).

Defense Budgetary Allocations

Folscher & Cole (2006) described the defense budget as a quantitative expression of the proposed plan of action for the attainment and optimization of defense objectives in the medium term. Le Roux (2002) stated that in order for defense budgets to optimize their objectives, they must begin at the lowest unit level with clear inputs, accurately determined, and cost from zero. The mandatory items to be covered are: personnel expenditure (salaries, allowances, bonuses and gratuities), administrative expenses (office supplies, transport, travel, training, study expenses), capital items such as ammunition and explosives, spares and components, construction and building, clothing amongst others), equipment (weapons, vehicles, machinery and furniture), rental of land and buildings, professional and specialist services such as consultation, outsourced services. Most participants decried absence of inputs from the unit levels in the defense budgeting process in Africa. It is even more telling to read that,

"Government emphasis is on meeting first line obligatory charges like debt obligations, staff salaries, wages, and other recurrent expenses." This serves to highlight the apparent low capital allocations in the budget. When government has met all recurrent charges, the balance is too low to make any meaningful significance to defense capital budget allocation.

Spears (2013) posited that it also demonstrates the size of the establishment of the military in relative terms. This can be achieved through a comparative appraisal of the defense budget size in terms of GDP as well as percentage of public expenditure (Aiyede, 2012). The investigation can be advanced further by analysing the budget sub heads so the comprehension of resource distribution becomes clear. The distribution implies to the different facility providers and also illustrates the relative threats confronted by the state besides combat efficiency structure as well as the relative power entrusted by various organs operating in the state. Various studies (Gyimah-Brempong, 1989, 1992; Mohammed, 1996; Omitoogun, 2003), suggest that military budgets in Africa lack scrutiny by the various oversight bodies; hence, they are often times insulated against cuts even when there is a deficit in general public expenditure allocation. This presupposes that the military sector is better resourced and enjoys preferential treatment in comparison to other sectors. This is against the backdrop of the fact that defense budgets are deemed to have taken a large share of the continents budgets.

Different studies analysed military budgetary allocation and its effects on operational capability. Gollwitzer (2010) found that to obtain optimum operational capability budgetary allocation has to be linked with military planning with emphasis on the end products. This was the result of an in-depth evidence based study, which developed index measuring rules, procedures, and processes governing the budget process in 46 African nations used for analyses of Budget Institutions and Fiscal Performance in Africa. Using five criteria: centralisation, rules, control, sustainability, and credibility, the author observed that countries with better budgetary institutions and processes tend to have a higher primary balance and results from

implementation. The results underscored the fact that the observed relationship seem to be driven by the positive correlation between the primary balance and the level of transparency in the budget process. Gollwitzer's (2012) work was essential on defense budgetary institutions and implementation processes within the ambit of transparency. It did not, however, establish a link between national economy and sectoral allocation to defense in the selected countries.

McNab (2011), employed a focused study on program budgeting in the Serbian Ministry of Defense to explain their approach in implementing a program-oriented and multi-year budgeting system for the military. The investigation stressed that this form of budgeting and implementation structure for the military is most viable in developing nations where there are competitive demands for resources from other key sectors of the economy. The study addressed budgetary allocation and implementation framework for the military that suit a developing economy, which needs to improve on other key infrastructural sectors. While the findings of this study are relevant to most African nations, its major drawback is that it did not correlate budgetary allocation and its implementation processes with operational capability of the military.

Military Capability

RAND (on-line) stated that the ultimate measure of national power is military capability. This is the capacity of national militaries to defend their nations against external aggression and maintain internal peace. Hinge (2000), defined military capability as the ability to achieve a desired effect in a specific operating environment based on the interdependent factors of combat readiness, sustainable capability and force structure. This could be referred to in terms of low, medium or high military capability. According to RAND (on-line), any consideration of a nation's military capability or its military effectiveness must begin with the adequacy of resources made available by the government to the military high command. According to RAND (on-line), the notion of military capability as an output of national power is based on the premise that a nation's military organization receives national resources and transforms them into

specific war fighting capabilities that will result into effective military power. It went on to posit that a nation may provide its military with generous budget but if the military doctrine is misguided, the training ineffective, leadership unschooled in modern warfare, operations inappropriate and commanders corrupt, military capability will suffer. As exemplified by the inability of African nations to deal with the terrorist groups that started as bottle bomb protesters who later transformed into real terrorists by partnering with international groups of terrorists.

Le Roux, (2003) identified lack of superior firepower that could put down armed rebellions at an early stage as a main cause of the prolonged conflicts in weak African states. However, other studies argued that the belief is not only misplaced but rather there is general underfunding of the defense sector (McKie & Van, 2010). Military acquisitions are public expenditure items, which ought to be appropriated and budgeted to be in line with other extant budgetary public procurement processes (Ball & Fayemi, 2004). Indeed, the sub optimal performance of many military establishments in Africa is as much evidence of underfunding as it is a reflection of faulty budgetary allocation and utilization process.

METHODOLOGY

The study uses the qualitative approach explained by Bernard and Bernard (2013), as the process of inquiry that builds a complex and holistic picture of a particular phenomenon of interest by using a natural setting. The qualitative research approach is critical as it explores social reality in a completely different manner in relation to the quantitative research approach. The approach examines issues from multiple perspectives thus enabling comprehensive understanding of the particular event, person, or group. Different methods (semi structured interviews, questionnaires, and content analysis of published data) is used. The study used both primary and secondary sources of data. Primary sources were collected by carrying out interviews and administering questionnaires to select representatives of government institutions and senior military officials, an integral and vital part of defense budget allocation and

utilization in Nigeria. These employees provided valuable strategies for improving the defense budgetary allocation process with an overriding commitment to enhancing operational capability of African militaries.

Population.

The target population used for primary data in this study was mainly senior officials of relevant government agencies directly responsible for the preparation and utilization of defense budgets. It also included active duty and retired personnel of the Nigerian armed forces. Sample size for the research was 50 out of 120 individuals for both administered questionnaires as well as officials for interviews. The respondents were specifically from the budget preparatory, implementation, and utilization segments of government. Specifically, these were key Ministry of Defense officials, Budget office personnel, members of the Defense Committee of the National Assembly, and active duty military personnel. Two factors considered were: interviewees had at least five years’ employment history in their organizations and held key strategic roles in the direct defense budgetary allocation and utilization process. However, the five year criteria did not apply to the parliamentarians who accede to the interview request as their tenure was dictated more by political expediency rather than experience.

Research Question

What are the principles and processes of defense budget allocation, and its impact on operational capability?

FINDINGS

Table 1

Frequency of Respondents by Office

Serial	Office	Frequency	Valid Percentage	Cumulative Percentage
1.	Min of Fin	11	28.21	28.21
2.	Min of Def	6	15.38	43.59
3.	NASS	4	10.26	53.85
4.	ONSA	2	5.13	58.98
5	Active Duty Mil	9	23.07	82.05
6.	Retirees	7	17.95	100.00
	Total	39	100.00	100.00

Figure 1 is a graphical presentation of frequency of respondents by office. Respondents were officers with responsibility for influencing defense budgetary allocation process. The survey represented a good cross section of participants in the process of defense budget allocation. Valid data points of the 39 respondents were classified into groups and analyzed based on the last demographic variable of respondents by office. The groups are Ministry of Finance (includes Budget Office of the Federation), Ministry of Defense, National Assembly,

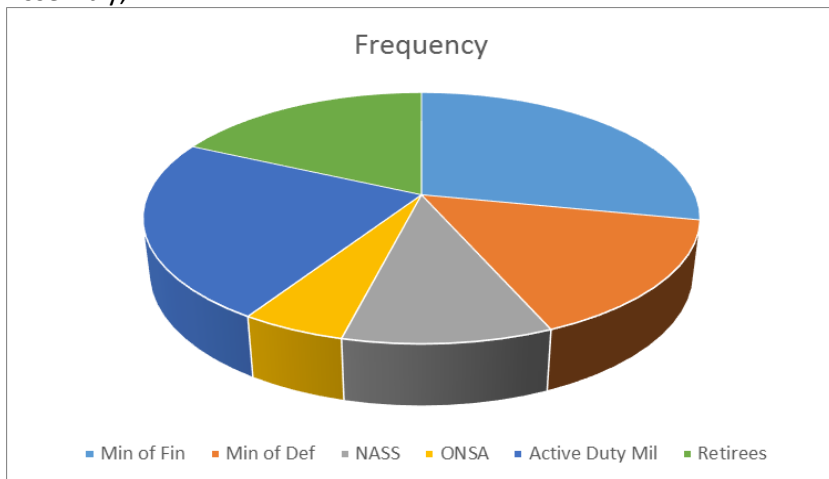


Figure 1. Pie Chart of Frequency of Respondents by Office

ONSA, and military (includes active duty military and retirees). The data was analyzed first from a descriptive stand point to determine if the sample was indicative of the group's perspectives and then against the three sub-research questions themes, designed to answer the main research question. A descriptive analysis of the respondents by the demographic variable revealed that the study sample was a good representation of the overall population. The spread of respondents across the categories showed a good homogeneous cross section of senior Nigerian public officers with direct responsibility in the budget allocation process. The makeup of the population sample was indicative of what was expected in the study. The chosen group's samples were large enough to assure that most or all of the perceptions that might be important were uncovered, in line with the

principles of valid sample size in qualitative studies and with the tenets of saturation (Glaser & Strauss,1967; Strauss, Anselm &Corbin, 1998) when the collection of new data does not shed new light on the thematic issue been addressed.

Budget Principles and Processes

The foremost emerging theme of this study is the processes and principles guiding the allocation of defense budgets. Respondents named the various institutions involved in the processes as well as the operating principles and over ridding commitments. Most interviewees explained that it was essentially a government driven top-down and bottom-up approach. There are multiple government agencies involved in a systemic process, which culminates in an annual appropriations bill, passed by the National Assembly and approved via a presidential assent. All respondents alluded to the dual power resident in both the legislative and executive arms of government in preparing and executing the budget. It was particularly noted that defense budget allocation process was an integral aspect of the national budget process. For a better understanding the participants were asked to highlight the institutions and regulatory bodies that are involved in the process with special emphasis on defense. Quotations from the transcripts are used to illustrate the themes and sub themes that emerged from the transcripts. To ensure confidentiality, participant's real identity was omitted. Based on the answers of the interviewees, the Budget Office of the Ministry of Finance originates the budget process in line with its statutory responsibilities. The central objective of the Budget Office is the attainment of government's fiscal policy objectives:

"Statutorily, Budget Office of the Federation usually kick starts the budget process by analyzing national macroeconomic indicators and implications of such trends for the next three fiscal years. This is achieved in consultation with key revenue generating/economic institutions namely; Federal Inland Revenue Service, Nigerian Customs Service, Central Bank, Nigerian National Petroleum Corporation amongst others. This leads to the preparation of a Medium-Term Revenue

Framework (MTRF) and Medium-Term Expenditure Framework (MTEF) outlining key areas of expenditure (including statutory transfers and debt service) as well as the projected fiscal balance".

"Budget office's is charged with the budget process, though under the supervision of the Ministry of Finance. They begin the process by generating key data of government revenue and expenditures in consultation with key MDAs like Federal Inland Revenue Service (FIRS), Nigerian Ports Authority (NPA) and Customs Services. The data is projected for three year period in line with the requirements of the Medium Term Sector Strategy (MTSS). The first year of the three year cycle forms the base year. Projecting government revenue and fiscal expenditure in a medium term is a huge challenge for a crude oil dependent economy like Nigeria. This is especially so given the recent unpredictability of the price of the product in the international market. The formal MTEF Report stipulates expenditure ceilings for each government MDA including the Armed Forces".

"Budget Office allocation of expenditure ceilings to each MDA commences the national budget preparation process. Government does this to ensure that the total spending by MDAs does not exceed the total expenditure ceiling determined in the MTEF. Expenditure ceiling is what we usually refer to as envelope system. Typically, envelopes are sealed and you can't exceed its contents. The aim of government is to facilitate effective planning for the funding of government's national developmental agenda. But our experience as a nation has shown that government keeps exceeding her projected revenue/expense. This creates a paradigm in the macro-economic management of our nation with serious consequences for balanced budgeting".

"Government adopted the Medium Term Sector Strategy (MTSS) for national budgeting in Year 2005, in line with global

best practice. MTSS was fast gaining grounds as a macroeconomic policy objective publicized by the World Bank. The primary objective was to prioritize and align the capital expenditure of the various economic sectors with the national development objectives of the Government, covering a 3-5 year period. This is our (Nigeria) Fiscal Responsibility Act, which is the underlying principle for the formulation of the national budget".

"Budget preparation is the baby of the Budget Office of the Federation. As a specialised MDA, it reports to the executive arm of government through HMOF. To kick start budget preparation, the Budget Office issues Call Circulars to request all MDAs including the MOD to submit their budgeted expenditure estimate. At the MOD, this kick starts the series of activities for our budget planning and allocation process. But the estimates are guided by government envelope, which indicates maximum spending limit in the projected year".

The Fiscal Responsibility Act makes it mandatory for the MTEF to be presented by the Minister of Finance first to the Federal Executive Council (President and ministers), National Council of States (President and state governors) and then to the National Assembly for consideration and approval (Ayoola & Abdullahi, 2011). Respondents emphasized that though individual MDAs plan the three-year rolling budgets for their various organizations, however the planned expenditures must be within the stated expenditure ceilings. Ministry of Defense budget office respondents were emphatic that expenditure ceilings imposed by MTEF though desirable as a national policy objective however, has proven to be counterproductive to defense policy objectives. One respondent stated: "...the military in their submissions have often articulated the need for acquisition of modern military equipment to enhance their operational capability. However, governments' expenditure ceiling for the Ministry makes it nearly impossible to actualize their requests". The view of another respondent:

In terms of budget objectives, government's desire is the attainment of national development goals in line with the UN enunciated Millennium Development Goals (MDG). Sad reality is that defense is one of the underserved objectives of the MDGs policy objectives. Hence, defense priorities can hardly be given escalated attention in terms of budget appropriations.

A third respondent replied:

Expenditure ceilings means a cap to the expenditure of any MDA. There is only so much you can purchase within the limited approval. In spite of the ongoing war, no special consideration is given to MOD to procure specialized military weapons. That is why it is difficult for the military to defeat Boko Haram.

DISCUSSION OF FINDINGS

The steps to actualize the important objective of building, equipping, and maintaining an operationally strong military has been laid out in the National Defense Plan. However, due to the rancorous and mutually suspicious executive-legislative relationship, the provisions of that document are not considered in allocating the country's defense budget. This has had negative multiplier effects on the military including a disproportionately low budgetary provision (one of the very lowest amongst its peers in terms of ratio of GDP), high recurrent and low capital budget appropriations. The overarching effect is that the allocated budget does not support the operations of an operationally capable military able to optimize its primary responsibility of defeating threats to national sovereignty.

The results generally confirm the important role of defense budgets in enhancing military operational capacity. The findings are consistent with the results from previous studies on defense budgets (Aiyede, 2012; Anyanwu, Egwadikhide & Aiyedogbon, 2012; Gyimah-Brempong, 1992; Omitoogun and Hutchful, 2008; Walfrom, 2009) which reported that increased defense expenditure is beneficial both to the military

industrial complex and ultimately the national economy. The study appraised budgetary allocation and operational capability of the Nigerian military. It was established that since year 2010 the defense budget has been on a downward trend which has significantly limited her ability to acquire combat equipment, thus degrading her operational capability. It highlighted that defense spending as a percentage of GDP has dwindled substantially in similar trend, thus adversely affecting the resources available to build operational capability. This has manifested in low equipment and logistics holdings and the below average deployment of COE in the UN PSOs. An examination of the principle and processes associated with budgetary allocation and military operational capabilities revealed that Nigeria does not revert to her National Defense Policy to guide the defense budgetary process towards meeting the requirements needed to drive operational capability.

Consequently, budgetary allocation to the defense sector is carried out without recourse to the stipulations of the NDP, but rather to meeting the objectives of the MTSS. In addition, budgetary allocation to the military overtime has been characterized by low capital and high recurrent expenditures. This showed that funding of the defense forces is skewed towards personnel costs, which is not in full compliance with the MKT adopted for this study. The MKT advocates the building of operational capability through government spending on equipment procurement. Thus, the ability of the military to adequately enhance its operational capability through strategic military procurement has been constrained by low capital budget allocation. Other issues discussed include budgetary system, sectoral allocation to defense, as well as fund disbursement system.

Previous research on an ideal budgeting process for African militaries, concluded that it is a multi-agency iterative process, mainly top down driven, involving negotiations and trade- offs between all levels of defense management, but with an over ridding commitment to the actualization of defense objectives enunciated in the MTEF (Le Roux, 2002). Some participants described the process and principles of defense budgeting in Nigeria as involving, "...generating key data of

government revenue and expenditures in consultation with key MDAs like FIRS, NPA and Customs Services". This implies multi agency roles, which are necessarily iterative in nature. Their description of the process of the formulation/passage of the Appropriation Act by the National Assembly similarly involves many agencies being invited to defend their budget proposals before legislators. A respondent described the process, "The criteria used in drafting the budget are debated and necessary amendments made. During the process, horse trading between the executive and the legislature are commonplace to achieve consensus."

CONCLUSION AND RECOMMENDATION

The findings of this study showed that the underlying principles, practices, and procedures of defense budgetary allocation contribute substantively to the inability of the military to maintain operational state of readiness capable of defeating the insurgency currently ravaging the continent. Therefore, it is recommended that defense budgeting processes should be exempted from being placed on a ceiling, rather it should be a case of contingency budgeting so that their operational capability will be enhanced in the face of current security challenges. The results will be useful for defense management and military capabilities assessment and improvement in Africa.

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