

SECURITY VOTE MANAGEMENT AND NATIONAL SECURITY OUTCOMES IN NIGERIA: AN EMPIRICAL EVALUATION

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Abstract: Persistent insecurity in Nigeria has continued despite substantial public expenditures on security votes, raising concerns about the effectiveness and governance of these discretionary funds. The opacity surrounding security vote management, coupled with weak oversight mechanisms, has intensified public debate and prompted the need for empirical evidence on whether and how security vote governance influences national security outcomes. This study examined how transparency, accountability, security vote management practices, and institutional-political factors influence national security outcomes. Quantitative survey design was employed and data were collected from 512 security professionals and public finance experts across six geopolitical zones. Descriptive statistics, correlation, and multiple regression analyses were conducted to test hypothesized relationships. The findings reveal that accountability in security vote management and institutional-political factors positively and significantly predict national security outcomes, whereas transparency has no direct significant effect, and management practices show only marginal influence. These findings underscore the critical role of governance quality and political-institutional capacity in translating security expenditures into effective outcomes. The study recommends strengthening oversight mechanisms, standardizing management practices, integrating transparency with enforceable accountability, and pursuing legislative reforms to enhance the strategic impact of security votes.

Keywords: Security Vote Management, National Security Outcomes, Accountability, Transparency, Institutional and Political Factors.

JEL Classification Codes: H11, H56, H33, D73, H70, H77, O17

INTRODUCTION

1.1 Background of the Study

The governance of public funds allocated for security purposes has emerged as a pivotal issue in global public finance and security-sector reforms. Around the world, governments confront complex and rapidly evolving threats, ranging from terrorism and organised criminal networks to cyberattacks and hybrid warfare that often necessitate rapid, flexible, and sometimes confidential funding mechanisms (Farber, 2025). The Organisation for Economic Co-operation and Development (OECD) observed in 2018 that in many democratic systems, governments maintain special security or contingency funds intended to support urgent operations, intelligence activities, and crisis responses that cannot be planned within conventional budget cycles (OECD, 2018). While such arrangements may be justified on operational grounds, the lack of transparency surrounding these expenditures has provoked debates concerning their susceptibility to misuse, weak oversight, and misalignment with national security priorities (World Bank, 2020). Consequently, global governance institutions consistently emphasise the need for strengthened fiscal frameworks that strike a balance between confidentiality and accountability in security-sector financing (International Monetary Fund, 2018).

In the African context, the question of how security funds are managed has assumed heightened significance given the continent's recurring security challenges. Many African states grapple with multidimensional threats such as insurgency, violent extremism, ethnic conflicts, maritime insecurity, and proliferation of small arms (GIGA, 2018). These persistent vulnerabilities have compelled governments to expand discretionary expenditures on internal security and defence. However, regional institutions such as the African Union (AU) and the Economic Community of West African States (ECOWAS) warn that opaque security-sector financing undermines both democratic governance and effective security delivery (Ogunmodede, 2025). Studies by Transparency International Defence & Security (2022) revealed that discretionary security funds in several African countries, including Nigeria, are often insulated from formal oversight structures, resulting in leakages, inflated expenditures, and limited improvements in actual security conditions. Such patterns point to a fundamental governance gap: despite substantial financial allocations, security outcomes across many states remain poor, raising questions about the efficiency, integrity, and alignment of these expenditures with national security strategies.

Within this broader regional landscape, Nigeria stands out as a country where the use and management of discretionary security funds - popularly known as "security votes" - has generated intense political, academic, and civil society debates. Security votes are monthly allocations provided to federal, state, and local government executives ostensibly for addressing contingencies and emergent security

needs. Although these funds possess historical roots dating back to the military era, they have grown significantly in scale and strategic importance in the civilian democratic period (Owonikoko, 2019). The fundamental challenge arises from the fact that security votes are classified as “confidential expenditures,” which exempts them from public procurement rules, routine audits, legislative scrutiny, and disclosure obligations (Human Rights Watch, 2019). This exceptional level of fiscal opacity persists despite Nigeria’s ongoing engagements with international fiscal transparency commitments such as the Open Government Partnership (OGP) and initiatives by the Fiscal Responsibility Commission (FRC).

The paradox of significant security expenditures coexisting with deteriorating national security conditions has sharpened concerns about the management of security votes. Nigeria continues to face a complex and expanding security crisis that includes Boko Haram and ISWAP insurgency in the Northeast, banditry and mass kidnapping in the Northwest, farmer–herder conflicts in the North-Central, separatist agitation in the Southeast, and widespread armed criminality in the South-South and Southwest (International Crisis Group, 2021). Despite substantial budgetary investments in the security sector - including federally appropriated funds, state-level security votes, and various supplementary interventions - empirical evidence suggests that improvements in national security outcomes have been limited and uneven (Council on Foreign Relations, (2025)). This disconnect between expenditure and outcomes raises critical questions about the effectiveness, accountability, and strategic governance of security votes in Nigeria.

The analytical link between security vote management and national security outcomes has thus become a crucial domain of scholarly inquiry. Public administration and security governance scholars argue that the efficacy of security spending is shaped not only by the quantum of funds allocated but also by the governance mechanisms that regulate their utilization (Aghedo & Osumah, 2014; Adebajo, 2021). Poorly governed discretionary security funds may result in leakages, misalignment with operational needs, institutional weaknesses, and the underperformance of security agencies. Conversely, well-managed security votes - characterised by clarity of purpose, structured oversight, strategic planning, and performance monitoring - can strengthen operational effectiveness, improve inter-agency coordination, and enhance overall national security outcomes (OECD, 2018; Transparency International defence and security 2021). Given Nigeria’s persistent security challenges and growing public demand for accountable governance, understanding how the management of security votes affects national security outcomes is both timely and policy-relevant. Such inquiry not only contributes to academic debates on public financial management and security sector governance but also offers evidence-based insights that can guide reforms aimed at strengthening Nigeria’s national security architecture.

1.2 NEED FOR THE STUDY

Nigeria's security vote system is characterised by large-scale, opaque financial management that conflicts with deteriorating national security. Annual expenditures exceed ₦241.2 billion (ICIR, 2018; TheCable, 2021) - more than 70% of the Nigeria Police Force budget (Independent Newspaper Nigeria, 2022) - with over ₦375 billion concentrated among subnational executives (BusinessDay, 2021), including ₦2 billion monthly in Delta State and ₦1.5 billion in Rivers State. These funds are disbursed in cash, bypassing audits and legislative oversight (ICIR, 2018), while insecurity - including insurgency and banditry - remains pervasive (Transparency International Defence & Security, 2024; TheRadar.ng,2025). Despite documented governance flaws, empirical research linking security vote management to security outcomes (such as operational effectiveness, crime reduction, and emergency preparedness) is scarce. This lack of targeted evidence hinders the development of effective reforms and improvement strategies, thus necessitating a detailed empirical investigation into how security vote management influences national security in Nigeria

1.3 Research Objectives

The primary objective of this study is to empirically assess the relationship between security vote management and national security outcomes in Nigeria, with the aim of determining whether the governance practices surrounding security votes contribute to or undermine effective security delivery. Specifically, the study seeks to examine the effect of transparency in security vote management on perceived national security outcomes, assess how accountability in the management of these funds influences security performance, evaluate the impact of day-to-day security vote management practices on national security outcomes, and investigate the institutional and political factors that shape the management and effectiveness of security vote expenditures in the Nigerian context.

1.4 Significance of the Study

This study is significant for several stakeholders concerned with public finance, security governance, and democratic accountability in Nigeria. For scholars, it provides an empirically grounded contribution to the limited literature on security vote management, which is often descriptive. By linking financial governance practices to security outcomes, the study advances debates on public administration, fiscal transparency, and security sector governance. For policymakers, the findings offer insights into how security vote management affects national security and can inform reforms to strengthen accountability, improve public financial management, and align security spending with actual needs. These evidence-based recommendations are particularly relevant in balancing operational confidentiality with democratic oversight. Furthermore, security institutions, including the police, military, and intelligence agencies, can benefit from the analysis of how financial management practices influence operational effectiveness. By identifying governance weaknesses affecting logistics, resource deployment, and coordination, the study provides a basis for improving efficiency and institutional responsiveness. The study also supports civil society, media, and accountability groups by providing empirical evidence to advocate for greater transparency, fiscal reform, and improved monitoring of security-sector expenditure. This enhances informed civic engagement and oversight. Finally, the study is relevant to citizens by demonstrating how transparent and accountable management of security votes can improve security outcomes. It highlights the link between fiscal governance and public safety, empowering citizens to demand accountability and contributing to improved governance and security in Nigeria.

LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Security Vote

The security vote is widely conceptualized as a discretionary, confidential, and poorly regulated fiscal instrument. Scholars consistently characterize it as an extra-budgetary allocation for security, operating outside legislative scrutiny and standard auditing (Egbo et al., 2010; Ezeilo et al., 2018). It is defined by its opacity—often disbursed in cash and exempt from procurement rules—creating a constitutional “grey zone” that facilitates ambiguous practices (Page, 2018; Ezeilo et al., 2018). Historically rooted in emergency governance, it has evolved into a mechanism enabling non-transparent executive spending under the guise of security imperatives (Egbo et al., 2012; Ojo, 2022). Critical analyses highlight its vulnerability to misuse, as weak accountability structures heighten corruption risks and potential for rights abuses (TI-DS, 2018; HRW, 2019; Page, 2018). Media and policy reports reinforce this, describing it as a political-financial tool providing elites with flexible, unmonitored funds (BusinessDay, 2021; Independent Newspaper Nigeria, 2022 ; ICG, 2021). For this study, a security vote is defined as a discretionary public fund allocated to executives for urgent security needs, administered outside conventional budgeting, auditing, and public disclosure mechanisms, aligning with Page (2018).

2.1.2 Transparency

Transparency is a cornerstone of governance, defined as the openness and accessibility of information concerning government activities (Hood, 2006; Hale 2008). In public finance, it entails the systematic availability of accurate, timely data on revenues and expenditures, allowing stakeholders to assess performance and deter misuse (Heald, 2006; Alt et al., 2006). It is fundamentally linked to accountability, requiring the disclosure of information that enables external actors to scrutinize conduct and enforce answerability (Bovens, 2007; Florini, 1999). International frameworks emphasize its role in reducing corruption and enhancing democratic oversight (World Bank, 2003; OECD, 2002). Contemporary scholarship stresses the importance of information being not only available but also usable for meaningful public engagement (Cucciniello et al., 2017; Grimmelikhuijsen, 2012). In this study, transparency is the clarity and openness with which information on security vote allocation, utilization, and oversight is disclosed to authorized stakeholders to enable informed monitoring.

2.1.3 Accountability

Accountability entails the obligation of public officials to justify their actions and face consequences for misconduct. It is defined as a relationship where an actor must provide information and explanation to a forum with sanctioning power (Bovens, 2007; Mulgan, 2000). Classical foundations emphasize answerability for delegated authority (Friedrich, 1940; Finer, 1941), while modern interpretations incorporate mechanisms for enforcement and institutional scrutiny (Romzek & Dubnick, 1987; Fox, 2007). In public financial management, it ensures funds are used responsibly and for intended purposes (Schick, 1998). It is recognized as a multidimensional construct involving transparency, liability, and responsiveness (Koppell, 2005). International bodies frame it as essential for good governance and corruption prevention (World Bank, 2003; UNDP, 2008). For this study, accountability refers to the systems requiring security vote custodians to report on expenditure, justify decisions, and be answerable to oversight bodies for any misuse or inefficiency.

2.1.4 Institutional and Political Factors as Mediating Variables

The relationship between security votes management and national security outcomes is not direct but is critically mediated by the institutional and political environment. Institutional factors encompass the formal and informal rules, organisational capacities, and oversight structures that shape the implementation of any policy or management practice (Li & Abiad, 2009 ; Peters, 2019). In the Nigerian context, this includes the functionality of legislative oversight committees, the independence and technical capacity of audit institutions, and the coherence of inter-agency coordination mechanisms (Success,2025). Weak institutionalisation, characterised by bureaucratic fragmentation and patrimonialism, can nullify even well-designed management protocols by eroding enforcement and enabling informal rule-bending (Andrews, 2013). This creates a scenario where security funds governance inputs, such as transparency in security vote allocation and management, fail to produce intended outcomes due to systemic implementation failures.

Concurrently, political factors act as a powerful intervening force. Security governance is embedded in a political marketplace where resource allocation serves not only operational needs but also the logic of patronage, elite bargaining, and power consolidation (de Waal, 2015; Page, 2018). The management and ultimate effectiveness of security votes are thus mediated by political incentives, electoral cycles, and the stability of elite settlements (Khan, 2010). Political will - or its absence - determines whether oversight mechanisms are activated or ignored and whether funds are directed toward genuine security operations or diverted for political exigencies (Ankamah and Khoda, 2017). This political mediation explains the persistent gap between formal governance reforms and tangible improvements on the ground, as technical solutions are filtered through a political system that may prioritise political patronage or stability of rule over efficacy of service (Fukuyama, 2013).

Conceptually, therefore, institutional and political factors are not mere background conditions but active, intervening variables. They determine the extent to which improvements in the technical management of security votes translate into measurable enhancements in national security. This mediation is critical for a realistic analytical framework, as it moves beyond a technocratic assumption of direct causality and situates Nigeria’s security votes dilemma within its actual governance ecosystem, where structure and agency interact to shape outcomes (Brinkerhoff, 2010; World Bank, 2017).

2.1.5 National Security

National security has evolved from a state-centric focus on military defense to a multidimensional concept encompassing political, economic, and human dimensions. Traditional definitions emphasize the protection of core state values and territory from external threats (Walt, 1991). Later scholars broaden it to include the minimization of vulnerabilities and protection from internal aggression (Baldwin, 1997; Buzan, 1991). The human security paradigm shifts focus to individual safety and freedom from fear and want (UN, 1994). In the African context, it stresses the capacity of institutions to ensure peace, stability, and resilience against violent conflict (Ogunmodede, 2025). For Nigeria, it involves the state's ability to address insurgency, banditry, and communal violence (Adebajo, 2010; Aghedo & Osumah, 2014). In this study, national security outcomes are the measurable changes in internal security conditions - such as crime reduction, operational effectiveness of agencies, and public safety - linked to security vote management.

2.2 Empirical Review

A few studies have empirically examined on security votes in Nigeria.

Egbo et al (2012) investigated the historical evolution of security votes as a mechanism for institutionalising unaccountable governance. Their methodological approach was a historical and political economy analysis. The sample for their study encompassed the period from General Babangida's military regime to the contemporary democratic era, with data collected from historical records and documentary evidence of fiscal practices. Their analysis technique involved tracing the continuity and expansion of the practice across political systems. A key finding was that the misappropriation of security votes is fundamentally rooted in Nigeria's rentier state nature, which is dependent on oil rents, rather than merely a failure of fiscal rules. They concluded that without addressing this structural economic condition, it would remain profoundly difficult for citizens to hold leaders accountable for the stewardship of these funds.

Okechukwu and Anyadike (2013) conducted a study with the objective of analysing the correlation between rising security expenditures and the persistent insecurity in Nigeria from 2008 to 2013. Their methodology employed a documentary and descriptive analysis, using secondary data drawn from national budgetary allocations and reports on military spending as their sample. The data collection involved collating these official figures, and the analysis technique was primarily descriptive, tracking trends over time. Their findings confirmed a significant increase in defence and security votes, with Nigeria becoming a top spender in West Africa. However, they concluded that this substantial fiscal commitment did not yield proportionate improvements in national security, asserting that Nigerians had not received value for money and suggesting the allocations were influenced more by political signalling than operational efficacy.

Dada (2015) critically analysed whether security votes served as a genuine tool for security or a recipe for corruption. The methodology was a qualitative, documentary analysis. The sample comprised news reports, official government statements, and existing academic literature on the subject. Data was collected from these published sources, and the analysis technique involved critical discourse and thematic evaluation. The study found that the opaque and unaccountable nature of security votes had demonstrably failed to curb national security crises while siphoning billions from development sectors. It concluded that the practice was untenable and recommended urgent reforms, including legislative appropriation and shared control of funds with security agencies.

Ezeilo, Nwoke, and Anya (2018) examined the constitutional legitimacy of security votes and exploring comparative models for reform. Their study utilised a qualitative legal and comparative methodology. The sample included Nigerian constitutional texts, appropriation acts, and the security funding framework of the United States for comparative purposes. Data was collected through legal documentary review, and the analysis technique involved legal scrutiny and comparative policy analysis. Their findings established a robust connection between security votes and corruption, declaring the practice unconstitutional. They concluded by proposing the adoption of legal structures from jurisdictions like the USA, which mandate legislative appropriation and oversight for security expenditures to prevent embezzlement.

Page (2018), in a report for Transparency International, quantified the scale of security vote expenditures and analyse their impact on corruption. The methodology was a mixed-methods approach. The quantitative sample consisted of the published budgets of 29 Nigerian states and the federal government, while qualitative data was collected through interviews with senior state officials. The analysis technique involved budget aggregation and thematic analysis of interview responses. The report's seminal finding was that secretive security votes amount to over \$670 million (₦241.2 billion) annually—a sum exceeding 70% of the Nigeria Police Force budget. It concluded that, contrary to anti-corruption pledges, the practice had expanded in scale and scope, and it recommended federal legislation to outlaw security votes coupled with stringent oversight mechanisms for any confidential security spending.

Odorige (2023) assessed the direct consequences of security votes on Nigeria's security architecture, including equipment loss and personnel morale. The paper employed a descriptive qualitative analysis methodology. The sample included documented cases of missing firearms, reports on soldier resignations, and budgetary information. Data was collected from official reports, news media, and security sector publications. The analysis technique involved synthesising these case studies to draw descriptive conclusions. The findings directly linked unaudited security votes to operational catastrophes, such as 178,459 missing firearms from police armouries and the resignation of at least 500 soldiers. The paper concluded that security votes function as 'missing vaults,' fostering corruption and worsening insecurity, and recommended constitutional amendments to decentralise security control.

2.2.1 Synthesis and Identified Gaps

A critical synthesis of the empirical literature reveals a consistent and well-founded critique of the security vote system, highlighting its opacity, unconstitutionality, and corrosive effects. However, several pronounced methodological and analytical gaps are evident. Firstly, the field is dominated by qualitative, documentary, and legal-analytical approaches, as seen in the works of Dada (2015), Egbo et al. (2012), and Ezeilo et al. (2018). There is a stark deficit of large-N quantitative studies that employ statistical modelling to rigorously test the relationship between variables like transparency in security vote management and measurable security outcomes across different states or time periods. Secondly, while studies like Okechukwu and Anyadike (2013) noted the disconnect between spending and security, and Odorige (2023) lists symptomatic failures, the literature lacks research that empirically traces the causal pathway - how specific management failures directly translate into poor security performance. Thirdly, although the scale analysis by Page (2018) is pivotal, its reliance on available state budgets (29 of 36 states) underscores a fundamental data availability challenge that constrains comprehensive empirical analysis. Finally, while the political economy roots are acknowledged, the mediating role of specific institutional and political factors - such as the variable quality of state-level legislative oversight or the precise incentive structures for governors - remains underexplored in empirical terms. These gaps collectively highlight the need for the type of hypothesis-driven, quantitative empirical investigation proposed in this study to move the discourse from descriptive critique to evidence-based policy formulation.

2.3 Theoretical Framework

The study's theoretical foundation integrates Agency Theory, Public Accountability Theory, and the Resource-Based View of security governance to provide a multidimensional lens for analysing how the management of security votes affects national security outcomes in Nigeria.

Agency Theory (Jensen & Meckling, 1976) explains the inherent conflict arising when a principal (such as citizens, oversight bodies) delegates authority to an agent (such as political executives). Information asymmetry and misaligned incentives can lead to opportunistic behavior, including the misuse of discretionary funds. Security votes, which are typically opaque and shielded from routine audits, exacerbate this asymmetry, heightening the risk of moral hazard, diversion, and inefficient use (Page, 2018; Ezeilo et al., 2018). The theory posits that strengthening transparency and oversight mechanisms is critical to aligning agents' actions with the principal's intended security objectives (Bovens, 2007).

Public Accountability Theory, articulated by scholars such as Bovens (2007) and Mulgan (2000), emphasizes the obligation of public officials to justify their actions to forums capable of imposing sanctions. It contends that exempting expenditures like security votes from scrutiny violates democratic governance principles, fostering misallocation, patronage, and ineffective service delivery (Romzek & Dubnick, 1987). Applied here, the theory underscores that robust accountability structures—including audits, legislative review, and public reporting—are essential for ensuring funds serve their intended security purposes and for improving institutional performance.

The Resource-Based View, adapted to security governance by Buzan (1991); Abrahamsen, and Michael 2010, asserts that effective security outcomes depend not merely on resource availability but on their efficient management and allocation. Financial resources like security votes are critical inputs; their mismanagement through leakages, misallocation, or poor documentation directly undermines the operational capacity, readiness, and impact of security agencies (Aghedo & Osumah, 2014). This theory provides the crucial link between governance quality and tangible security results, positing that transparent and accountable management practices enhance the strategic value derived from security expenditures.

Collectively, these theories offer a coherent analytical framework. Agency Theory diagnoses the governance risks of opacity and discretion. Public Accountability Theory prescribes the oversight mechanisms needed to mitigate those risks. The Resource-Based View connects improved governance to enhanced operational effectiveness and security outcomes. Together, they justify the empirical investigation into whether greater transparency and accountability in security vote management translate into measurable improvements in Nigeria's national security.

2.3.4 Conceptual Model

The conceptual model for this study is grounded in the premise that national security outcomes in Nigeria are predicted by the quality of governance surrounding security vote expenditures. Informed by Agency, Public Accountability, and Resource-Based theories, the model posits that transparency and accountability are foundational governance dimensions that directly influence how security vote funds are managed and, consequently, the resultant security performance. Transparency—the openness of information regarding allocation and use—reduces information asymmetry and constrains opportunistic behavior (Jensen & Meckling, 1976). Accountability—the requirement for officials to justify decisions and face sanctions—enforces compliance with intended purposes (Bovens, 2007). These two independent variables shape the effectiveness of day-to-day security vote management practices, which encompass the procedural and operational handling of funds. Furthermore, institutional and political factors - such as inter-agency coordination, legislative oversight capacity, and political will - are hypothesized to mediate the relationship between management quality and security outcomes. The quality of management ultimately determines the strategic value derived from financial resources, influencing the operational capacity and responsiveness of security agencies and, by extension, tangible security outcomes such as crime reduction and public safety (Buzan, 1991).

The relationships proposed in this model as shown in figure 1 are expressed through the testable hypotheses.

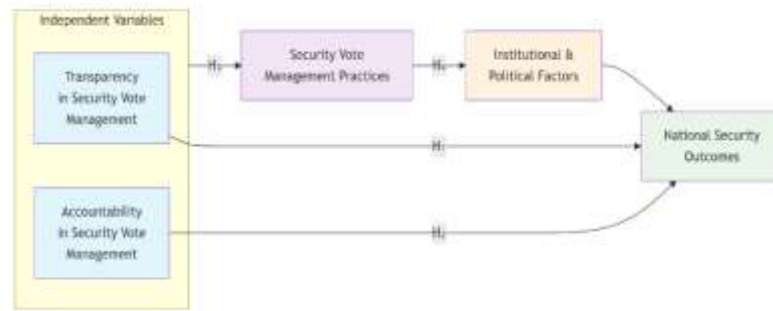


Figure 1: Conceptual Framework of the study

This model provides a structured framework for empirically assessing how the governance of discretionary security funds influences Nigeria's national security landscape.

METHODOLOGY

3.1 Research Design

A quantitative correlational survey design was adopted. This design is appropriate for collecting numerical data to statistically examine the relationships between multiple independent variables and a dependent variable without manipulation (Thomas & Zubkov, 2023). Specifically, it allows for the analysis of how the predictor variables - Transparency, Accountability, and Management Practices - relate to the outcome variable, National Security Outcomes. This approach facilitates hypothesis testing and the identification of significant associations, as recommended for studies in public administration and policy analysis (Bloomfield & Fisher, 2019).

3.2 Population, Sample Size, and Sampling Technique

The target population for this study consists of 56,900 professionals directly involved in or knowledgeable about security and fiscal governance in Nigeria. This includes security agencies personnel, intelligence agencies personnel, public financial management experts, political office holders, particularly legislators serving on security and public accounts committees, as well as staff of relevant civil society organisations. Given the specialised nature of the population, a multi-stage sampling strategy was employed (Steel & Clark, 2025). First, as suggested by Etikan, Musa, & Alkassim (2016), purposive sampling was used to identify institutions and organisations whose members possess the requisite expertise and experience related to security vote processes. Fifteen (15) key public sector entities and civil society organisations across six geo-political zones in Nigeria were purposively selected. Subsequently, within these purposively selected institutions, a combination of convenience and snowball sampling was utilised to reach willing and knowledgeable participants who could provide informed responses (Emerson, 2015). These participants were recruited with the help of willing gatekeepers at the various institutions sampled. Using Yamane's (1967) sample size formula with a 5% margin of error, a minimum sample size of 512 was determined. Interestingly, all 512 questionnaires were validly completed, retrieved and used for analysis. There were no missing data and no deletion.

3.3 Materials and Measures

The primary data collection instrument was a structured questionnaire, developed based on the study's specific objectives and aligned with its theoretical frameworks. The questionnaire captured the demographic and professional background of respondents, followed by thematic sections. The first section measured *Transparency in Security Vote Management*, with items adapted from established public financial management and governance scales, such as those utilised by the International Budget Partnership (2023) and Transparency International (2024), to assess clarity of guidelines and public disclosure. The second section assessed *Accountability in Security Vote Management*, drawing on indicators from the Public Expenditure and Financial Accountability (PEFA) framework (2016) and related literature (Heald, 2018), focusing on audit compliance and legislative oversight. The third section evaluated *Security Vote Management Practices*, with items adapted from security sector governance assessments (OECD, 2025; Aghedo & Osumah, 2014) to examine procurement processes and fund disbursement timing. The final section gauged *National Security Outcomes*, using indicators adapted from security performance frameworks (Collier & Hoeffler, 2004; World Bank, 2011) to measure perceived operational effectiveness, crime reduction, and emergency preparedness. All items in these thematic sections employed a five-point Likert scale (ranging from 1 = Strongly Disagree to 5 = Strongly Agree). This scale was chosen for its reliability in measuring attitudes and perceptions, its provision of adequate response discrimination, and its proven utility in social science and policy research (Joshi, Kale, Chandel, & Pal, 2015)

3.4 Data Collection Procedure

The questionnaire was administered electronically via Google Forms and through trained field assistants where necessary, over a period of eight weeks. As recommended by Ennis & Wykes, (2016), participant information sheet explaining the study's purpose, ensuring confidentiality, and securing informed consent preceded the questionnaire. Participation was entirely voluntary. Follow-up

reminders were sent to improve the response rate. The 510 valid responses obtained yielded about 99% usable response rate, which is sufficient for robust statistical analysis.

3.4.1 Model Specification

To test the hypotheses, a multiple linear regression model was specified. The general functional form of the model is:

$$NSO = f(TSVM, ASVM, SVMP, IPF)$$

Where:

NSO = National Security Outcomes (Dependent Variable)

TSVM = Transparency in Security Vote Management (Independent Variable)

ASVM = Accountability in Security Vote Management (Independent Variable)

SVMP = Security Votes Management Practices (Independent Variable)

IPF = Institutional and Political Factors (Control Variable)

The econometric form of the model is:

$$NSO_i = \beta_0 + \beta_1 TSVM_i + \beta_2 ASVM_i + \beta_3 SVMP + \beta_4 IPF_i + \epsilon_i$$

Where:

β₀ = Intercept constant.

β₁, β₂, β₃, β₄ = Coefficients of the independent variables.

ε_i = Error term, accounting for unobserved factors.

i = Denotes the *i*th respondent.

Variable Definitions and Measurement

Variable Name	Variable Type	Definition	Measurement
National Security Outcomes (NSO)	Dependent Variable	The measurable state of public safety and operational effectiveness resulting from security governance.	Measured by reduction in violent crime; improved security agency response time; enhanced operational effectiveness; and increased public sense of safety (Adapted from Aghedo & Osumah, 2014; World Bank, 2011).
Transparency in Security Vote Management (TSVM)	Independent Variable	The degree of openness and accessibility of information regarding security vote funds.	Measured by clarity of guidelines; regularity of public disclosure; accessibility of expenditure records; and clarity of reporting (Adapted from Heald, 2006; OECD, 2002).
Accountability in Security Vote Management (ASVM)	Independent Variable	The effectiveness of mechanisms obliging officials to justify expenditure and face consequences.	Measured by regularity of independent audits; effectiveness of legislative oversight; existence of sanctions for misuse; and requirement for expenditure justification (Adapted from Bovens, 2007; Schick, 1998).
Security Vote Management Practices (SVMP)	Independent Variable	The standardised, day-to-day procedures and operational protocols governing the disbursement, tracking, and utilisation of security vote funds.	Adherence to formal procurement rules in security spending; timeliness of fund disbursement for operations; use of formal accounting and documentation; and strategic alignment of spending with identified security needs (Adapted from Andrews, 2013; Dada, 2015).
Institutional and Political Factors (IPF)	Independent Variable	The formal and informal governance structures and political dynamics that enable or constrain the effective management of security votes.	Level of inter-agency coordination on security funding; strength and independence of oversight institutions; degree of political interference in allocation; and alignment of spending with community-prioritised threats (Adapted from Li & Abiad, 2009; Khan, 2010).

3.5 Method of Data Analysis

Data analysis was conducted using Jamovi statistical software (version 2.6.26). The analytical process involved both descriptive and inferential statistics. Initially, descriptive statistics, including frequencies, percentages, means, and standard deviations, were used to summarize the demographic data and the central tendencies of the main variables. Following this, inferential statistics were applied. The internal consistency and reliability of the measurement scales for each construct were assessed using Cronbach’s Alpha coefficient. Subsequently, Ordinary Least Squares (OLS) multiple regression analysis was performed to test the study’s hypotheses. This method estimates the strength and significance of the relationship between the set of independent variables and the dependent variable (Gujarati & Porter, 2009), yielding coefficients, p-values, and the model’s goodness-of-fit (R^2). To ensure the validity of the OLS regression results, several diagnostic tests were conducted. The normality of the residual distribution was assessed using the Shapiro-Wilk test. Multicollinearity among the independent variables was checked using the Variance Inflation Factor (VIF), with a threshold of $VIF < 5$ considered acceptable (Hair et al., 2019). The presence of heteroskedasticity was tested using the Breusch-Pagan test to verify the assumption of constant variance in the residuals.

3.6 Ethical Considerations

The study adhered to strict ethical standards. Informed consent was obtained from all participants, emphasizing the voluntary and anonymous nature of their participation (Bera, 2018). Data confidentiality was guaranteed, with all responses anonymised and aggregated for analysis. The research purpose was clearly communicated, and participants were assured of their right to withdraw at any point without consequence. These measures align with established ethical guidelines for social science research (Bryman, 2016).

RESULTS

This chapter presents the study’s results, beginning with descriptive statistics and reliability analysis to summarise the characteristics of the data and assess the consistency of the measurement scales. It then reports tests for normality, multicollinearity, heteroskedasticity, and autocorrelation to confirm the suitability of the data for regression analysis. Next, the chapter presents correlations between the independent variables—Transparency (TSVM), Accountability (ASVM), Security Vote Management Practices (SVMP), and Institutional and Political Factors (IPF)—and the dependent variable, National Security Outcomes (NSO). This is followed by linear regression results, including model fit and coefficients, and concludes with hypothesis testing, indicating which null hypotheses are accepted or rejected, thereby providing a foundation for the subsequent discussion of findings.

4.2 Reliability Analysis of Measurement Scales

The reliability analysis results indicate that all measurement scales used in the study demonstrate good to excellent internal consistency. The Cronbach’s Alpha values for the primary variables far exceed the accepted threshold of 0.70. The scales for Accountability in Security Vote Management ($\alpha = 0.925$), Security Vote Management Practices ($\alpha = 0.932$), and National Security Outcomes ($\alpha = 0.908$) show excellent reliability. The scale for Transparency in Security Vote Management ($\alpha = 0.842$) demonstrates good reliability. The sub-scales for Institutional and Political Factors ($\alpha = 0.802$) also show good consistency. The combined reliability for the entire survey instrument is outstanding at 0.957. These results confirm that the collected data are reliable and sufficiently robust for subsequent inferential statistical analysis.

4.3 Descriptive Statistics

Descriptive statistical analyses were conducted to summarise the characteristics and central tendencies of the study’s variables. Key metrics, including the mean, standard deviation, minimum, and maximum values, were computed for each variable to assess their spread and typical values. The results of this descriptive analysis are summarised in Table 1.

Table 1: Descriptive Statistics

	TSVM	ASVM	SVMP	IPF	NSO
N	512	512	512	512	512
Missing	0	0	0	0	0
Mean	1.67	1.76	1.54	1.73	1.63
Median	1.80	1.80	1.00	1.80	1.80
Standard deviation	0.468	0.530	0.627	0.530	0.514
Minimum	1.00	1.00	1	1.00	1.00
Maximum	4.20	4.00	5	5.60	4.80

Interpretation:

The descriptive statistics in Table 1 revealed a critical finding: the key security vote management variables and national security outcomes are all perceived to be extremely deficient. All variables - Transparency in Security Vote Management (TSVM), Accountability (ASVM), Management Practices (SVMP), Institutional and Political Factors (IPF), and National Security Outcomes (NSO) - have mean scores clustered between 1.54 and 1.76. On the 5-point Likert scale, these values fall within the "Strongly Disagree" to "Disagree" range, indicating a strong consensus among the 512 respondents that the specific management of security votes is highly opaque, unaccountable, and poorly executed, and that this coincides with very poor security results. By implication, the data depicts a scenario where the core management mechanisms for security votes are perceived as failing. This provides the essential baseline from which the regression analysis will test whether these critically low levels of TSVM, ASVM, and SVMP are statistically significant predictors of the similarly low NSO. Furthermore, the relatively low standard deviations indicate that respondents' negative perceptions are concentrated around these low means, suggesting this is a broadly shared assessment of the security vote management system rather than a polarised opinion.

4.4 Diagnostic Test

To ensure the validity and reliability of the regression model's results, standard diagnostic checks were conducted. These included tests for normality of distribution (Shapiro-Wilk), heteroskedasticity tests, independence of errors (Durbin-Watson), and absence of multicollinearity among predictors (VIF and Tolerance).

Table 2: Normality Tests

	Statistic	p
Shapiro-Wilk	0.844	<.001
Kolmogorov-Smirnov	0.210	<.001
Anderson-Darling	27.9	<.001

Note. Additional results provided by *moretests*

The diagnostic results presented in Table 2 indicate a statistically significant deviation from normality, as confirmed by the Shapiro-Wilk ($W = 0.844$, $p < .001$), Kolmogorov-Smirnov, and Anderson-Darling tests. This constitutes a formal violation of the normality assumption for Ordinary Least Squares (OLS) regression. However, the Central Limit Theorem (CLT) provides a critical justification for proceeding with parametric inference. The CLT posits that the sampling distribution of an estimator (such as regression coefficients) will approximate a normal distribution as the sample size increases, regardless of the shape of the original population distribution (Islam, 2018; Mascha and Vetter 2018). A widely accepted heuristic in applied social science research is that a sample size (N) of 30 or greater is typically sufficient for the CLT to hold, ensuring robust parameter estimates and reliable significance tests (Hair et al., 2019). Given that the sample size in this study ($N = 512$) substantially exceeds this minimum threshold, the sampling distributions of the coefficients are expected to be approximately normal. Consequently, the p-values and confidence intervals generated by the OLS model are considered asymptotically valid, allowing for reliable hypothesis testing of the main relationships under investigation. While the formal violation is noted, the application of the CLT due to the large- N design mitigates concerns regarding the robustness of the inferential statistics

Table 3: Heteroskedasticity Tests

	Statistic	p
Breusch-Pagan	60.2	<.001
Goldfeld-Quandt	0.887	0.829
Harrison-McCabe	0.522	0.775

Note. Additional results provided by *moretests*

The heteroskedasticity tests in Table 3 show mixed results. The Breusch-Pagan test is significant ($\chi^2 = 60.2$, $p < .001$), suggesting possible heteroskedasticity, while the Goldfeld-Quandt (GQ = 0.887, $p = 0.829$) and Harrison-McCabe (HMC = 0.522, $p = 0.775$) tests are not significant, supporting the assumption of constant variance. Such discrepancies are common, as the Breusch-Pagan test is sensitive to model misspecification and may yield false positives. Given the large sample size ($N = 512$) and the non-significant results of the more robust tests, homoscedasticity is considered reasonably satisfied (Gujarati & Porter, 2009). The overall evidence suggests that heteroskedasticity is not a serious concern. The consistency of the Goldfeld-Quandt and Harrison-McCabe tests,

together with the large sample size, supports the assumption of homoscedasticity, and the use of robust standard errors adequately safeguards the reliability of the regression estimates.

Table 4: Durbin–Watson Test for Autocorrelation

Autocorrelation	DW Statistic	p
0.190	1.61	<.001

The Durbin–Watson statistic of 1.61 indicates mild positive autocorrelation. Although statistically significant ($p < .001$), the autocorrelation magnitude (0.190) is small. In large samples, such minor dependence has limited impact on OLS estimates and does not invalidate parametric inference (Gujarati & Porter, 2009; Mascha and Vetter 2018). With $N = 512$, the independence assumption is therefore considered reasonably met, justifying parametric analysis, particularly when robust standard errors are used (Islam, 2018).

Table 5: Collinearity Statistics

	VIF	Tolerance
TSVM	2.10	0.476
ASVM	4.28	0.234
SVMP	2.08	0.481
IPF	2.76	0.363

The collinearity diagnostics indicate no serious multicollinearity concerns. All variance inflation factor (VIF) values range between 2.08 and 4.28, which are well below the commonly accepted threshold of 10 (and the more conservative threshold of 5). Corresponding tolerance values (0.234–0.481) are all above the critical cutoff of 0.10. These results suggest that the independent variables are sufficiently distinct, and multicollinearity is unlikely to bias the regression estimates or undermine the validity of the parametric analysis.

4.5 Inferential Analysis Results

Inferential analyses were performed to examine the relationships between the independent variables and the dependent variable, and to assess their predictive power. These analyses consisted of Pearson correlation to explore bivariate associations and multiple linear regression to test the combined predictive model.

4.5.1 Correlations

The results of the correlation analysis are presented in Table 6.

Table 6: Correlation Matrix

		TSVM	ASVM	SVMP	IPF	NSO
TSVM	Pearson's r	—				
	df	—				

Table 6: Correlation Matrix

		TSVM	ASVM	SVMP	IPF	NSO
	p-value	—				
ASVM	Pearson's r	0.712	—			
	df	510	—			
	p-value	<.001	—			
SVMP	Pearson's r	0.505	0.720	—		
	df	510	510	—		
	p-value	<.001	<.001	—		
IPF	Pearson's r	0.642	0.790	0.586	—	
	df	510	510	510	—	
	p-value	<.001	<.001	<.001	—	
NSO	Pearson's r	0.572	0.781	0.607	0.734	—
	df	510	510	510	510	—
	p-value	<.001	<.001	<.001	<.001	—

The correlation analysis result show that all independent variables—Transparency in Security Vote Management (TSVM), Accountability in Security Vote Management (ASVM), Security Vote Management Practices (SVMP), and Institutional and Political Factors (IPF)—are positively and significantly associated with the dependent variable, National Security Outcomes (NSO) ($p < .001$). TSVM exhibits a moderate positive relationship with NSO ($r = 0.572$), SVMP shows a moderate-to-strong association ($r = 0.607$), while IPF ($r = 0.734$) and ASVM ($r = 0.781$) demonstrate strong positive relationships. These results suggest that improvements in transparency, accountability, management practices, and institutional-political factors are all associated with better national security outcomes.

4.5.2 Linear Regression Results

Linear regression was performed to examine the effect of the security votes management variables on national security outcomes. The findings are summarised in Tables 7 and 8.

Table 7: Model Fit Measures

Model	R	R ²	Adjusted R ²	Overall Model Test			
				F	df1	df2	p
1	0.806	0.650	0.647	235	4	507	<.001

Note. Models estimated using sample size of N=512

The regression model demonstrates a strong overall fit, with a multiple correlation coefficient of $R = 0.806$, indicating a high degree of association between the independent variables (TSVM, ASVM, SVMP, IPF) and the dependent variable, NSO. The model explains 65.0% of the variance in NSO ($R^2 = 0.650$), and the adjusted R^2 of 0.647 accounts for the number of predictors, confirming that the model generalizes well to the population. The F-test ($F = 235$, $df_1 = 4$, $df_2 = 507$, $p < .001$) shows that the model is statistically significant, meaning the set of predictors reliably explains variation in national security outcomes.

Table 8: Model Coefficients – NSO

Predictor	Estimate	SE	95% Confidence Interval		t	p
			Lower	Upper		
Intercept	0.2000	0.0532	0.09543	0.3045	3.758	<.001
TSVM	-0.0192	0.0418	-0.10130	0.0629	-0.459	0.646
ASVM	0.4724	0.0527	0.36889	0.5760	8.963	<.001
SVMP	0.0674	0.0311	0.00641	0.1284	2.171	0.060
IPF	0.3028	0.0423	0.21970	0.3859	7.160	<.001

The regression results indicate that the intercept is statistically significant ($\beta = 0.200$, $p < .001$), representing the expected NSO when all predictors are zero. Transparency in Security Vote Management (TSVM) has a non-significant negative effect ($\beta = -0.019$, $p = 0.646$), suggesting it does not meaningfully influence NSO. In contrast, Accountability in Security Vote Management (ASVM) has a statistically significant positive effect ($\beta = 0.472$, $p < .001$), while Institutional and Political Factors (IPF) also show a statistically significant positive effect ($\beta = 0.303$, $p < .001$), indicating that higher levels of these predictors are associated with better national security outcomes. Security Vote Management Practices (SVMP) has a positive effect ($\beta = 0.067$) that is marginally significant ($p = 0.060$), suggesting a modest potential influence on NSO. Overall, ASVM and IPF emerged as the strongest statistically significant positive predictors.

4.6 Test of Hypotheses

The results of the regression analysis were used to test the hypotheses regarding the effects of the independent variables on National Security Outcomes (NSO) in Nigeria.

H₀₁ predicted that Transparency in Security Vote Management (TSVM) would have no statistically significant effect on NSO. The regression coefficient for TSVM was negative and non-significant ($\beta = -0.019$, $p = 0.646$), supporting H₀₁. This indicates that TSVM does not have a meaningful direct effect on NSO in the sample.

H₀₂ posited that Accountability in Security Vote Management (ASVM) would have no statistically significant influence on NSO. The results showed a statistically significant positive effect of ASVM ($\beta = 0.472$, $p < .001$), leading to the rejection of H₀₂. This implies that higher accountability is associated with better national security outcomes.

H₀₃ stated that Security Vote Management Practices (SVMP) have no statistically significant effect on NSO. The coefficient for SVMP was positive but marginally significant ($\beta = 0.067$, $p = 0.060$). While suggestive of a positive relationship, the effect does not reach conventional significance levels, so H₀₃ is not fully rejected.

H₀₄ suggested that Institutional and Political Factors (IPF) have no statistically significant mediating role between security vote management effectiveness and NSO. IPF showed a statistically significant positive effect on NSO ($\beta = 0.303, p < .001$), indicating that institutional and political factors play an important role in shaping national security outcomes, thus **H₀₄** is rejected.

In a nutshell, ASVM and IPF are confirmed as statistically significant positive predictors of NSO, TSVM shows no significant effect, and SVMP shows only a marginal effect.

4.7 Discussion of Findings

The findings of this study provide important insights into the determinants of National Security Outcomes (NSO) in Nigeria, particularly in relation to transparency, accountability, security vote management practices, and institutional-political factors. In general, the study finds that Accountability in Security Vote Management (ASVM) and Institutional-Political Factors (IPF) have statistically significant positive effects on NSO, while Transparency in Security Vote Management (TSVM) is non-significant and Security Vote Management Practices (SVMP) show only a marginal effect.

These results are partially consistent with prior studies. For instance, the strong positive effect of ASVM aligns with the observations of Page (2018) and Dada (2015), who highlighted that lack of accountability in security vote disbursement undermines operational effectiveness and fuels corruption. By demonstrating empirically that higher accountability is associated with improved NSO, this study extends the largely qualitative insights of previous research into a statistically validated framework. Similarly, the significance of IPF corroborates Egbo et al. (2012) and Odorige (2023), who emphasized the centrality of institutional and political contexts—such as the quality of legislative oversight, governance incentives, and administrative capacity—in mediating the effectiveness of security expenditures. In the Nigerian context, where governance is highly decentralized and state-level discretion over security votes varies widely, the strong positive relationship observed here is consistent with the structural challenges identified in these earlier studies.

In contrast, the non-significant effect of TSVM diverges from the theoretical expectation that transparency alone drives improved security outcomes. While transparency has been repeatedly advocated as a remedy for misappropriation (Ezeilo et al., 2018; Page, 2018), the current findings suggest that, in practice, mere disclosure or formal transparency mechanisms may be insufficient in the Nigerian setting without complementary accountability and enforcement structures. This divergence could reflect systemic issues such as weak auditing enforcement, political interference, or entrenched patronage networks that render transparency policies largely symbolic rather than operationally transformative.

Similarly, the marginal effect of SVMP indicates a limited direct influence on NSO, which contrasts with descriptive analyst like Okechukwu and Anyadike (2013), who noted that operational practices should theoretically improve security outcomes. The divergence may be explained by the Nigerian context, where security vote management practices vary greatly across states and may be implemented inconsistently, undermining their potential effect. Moreover, SVMP may interact with institutional and political factors, suggesting that its impact is conditional on governance quality rather than purely procedural compliance.

Critically, this study addresses notable gaps in the literature by employing a large-sample quantitative approach, moving beyond the primarily qualitative and documentary analyses of prior research (Dada, 2015; Egbo et al., 2012; Ezeilo et al., 2018). By statistically modelling the relationships among transparency, accountability, management practices, institutional-political factors, and NSO, the study empirically validates some of the theoretical and policy-based claims made in earlier works while revealing areas where conventional assumptions - particularly regarding transparency and procedural practices - may not hold in the complex Nigerian political economy.

Overall, the findings underscore that in Nigeria, accountability and strong institutional-political frameworks are critical for translating security vote allocations into tangible national security outcomes, whereas transparency and procedural practices alone are insufficient. This understanding not only confirms aspects of prior qualitative studies but also provides a quantitative basis for policy interventions focused on strengthening accountability mechanisms and institutional capacities.

CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

This study examined the effects of transparency, accountability, security vote management practices, and institutional-political factors on National Security Outcomes (NSO) in Nigeria. The findings reveal that accountability in security vote management (ASVM) and institutional-political factors (IPF) are statistically significant positive predictors of NSO, highlighting the critical role of governance quality and the broader political-institutional environment in translating security expenditures into effective outcomes. Transparency in security vote management (TSVM) was found to have no significant direct effect, while security vote management practices (SVMP) showed only a marginal influence. These results suggest that in the Nigerian context, formal transparency mechanisms and procedural practices alone are insufficient; accountability and institutional capacity are pivotal in ensuring that security funds produce meaningful national security improvements. Overall, the study provides empirical evidence supporting the view that structural and governance-related factors are central to effective security vote utilisation in Nigeria.

5.2 Recommendations

- Strengthen Accountability Mechanisms:** Government and security agencies should establish robust oversight frameworks, including independent auditing, mandatory reporting, and sanctions for misappropriation, to ensure that security vote allocations are effectively used for their intended purposes.

2. **Enhance Institutional and Political Capacity:** State and federal institutions should invest in capacity-building programs for relevant officers on global best practices in the management of security votes to improve governance quality and reduce the influence of political patronage on security spending.
3. **Integrate Transparency with Enforcement:** While transparency alone is insufficient, it should be coupled with enforceable compliance measures and citizen engagement initiatives to make disclosure meaningful and actionable.
4. **Standardise Security Vote Management Practices:** The federal government should develop clear guidelines for consistent and effective security vote administration across states, while allowing for flexibility to address contextual differences.
5. **Policy and Legislative Reforms:** Consider enacting federal legislation mandating legislative appropriation and oversight of security votes, as recommended by previous studies, to institutionalise accountability and reduce misuse of funds

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