



Enhancing oversight of financial resources dedicated to defence and security

Extension of DCAF's Sahel project in Mauritania and Chad, with funding from the Ministry of Europe and Foreign Affairs of the French Republic. March 2021 - December 2022

Financial oversight of the security sector is a tool to ensure that public funds allocated by G5 Sahel states to citizen security are used in a transparent and accountable manner.

Context

In the Sahel, the issue of accountability of security and justice service providers is central to meeting citizens' security needs. The mismanagement of resources and expenditure in matters of security and defence contributes to the feeling of insecurity and mistrust of the populations towards state services.

In **Mauritania**, the security sector escapes public sector reforms. However, the country spends 2,8% of GDP¹ on security and defence, over 10% of the state budget and one of the highest military expenditure per capita in the region. The 2017 Accelerated Growth and Shared Prosperity Strategy for 2016-2030, approved by the Council of Ministers in January 2018 and by the Parliament in April 2018 devotes its third pillar to the improvement of governance by strengthening transparency and accountability.

Although Mauritania enjoys stability and has a relatively efficient security apparatus, the modernization of governance instruments in the defence and security sectors represents a major challenge. The

What is financial oversight of the security sector?

Efficient, transparent, and accountable financial control ensures that:

- Formal oversight institutions (Government, Parliament, Supreme Audit Institutions (SAIs) and informal ones (civil society organizations (CSOs), media, and think tanks methodically monitor defence and security forces' use of public funds placed at their disposal;
- Parliaments, judicial authorities and oversight institutions identify, investigate and remedy breaches by defence and security institutions of financial accountability laws, regulations and policies;
- Administrative procedures or criminal prosecutions are rigorously conducted against members of defence and security institutions suspected of corruption;
- Civil society and academic centres hold public and inclusive debates related to the assessment and forecasting of Government spending.

(Handbook: Strengthening Financial Oversight in the Security Sector. DCAF)

sustainability of the “Mauritanian model” is linked to its institutionalization and the integration of effective control and supervision procedures.

In **Chad**, the implementation of the project takes place in a context of politico-military transition (April 2021). At the end of the first Council of Ministers of the Transitional Government, the transitional President insisted on «the imperative need for good governance and sound management of State resources, the country being confronted with several shocks: economic, security, health and humanitarian».

While security sector reform has so far not been formally included in the transitional agenda, the transitional President’s insistence on the need for better management of resources, including those of the defence and security sectors (which represent a large share of public spending), is a positive sign of interest in effective and inclusive governance.

With 30 to 40 per cent of the state budget devoted to security and defence, Chad is one of the most militarized countries in Africa.²

Intervention strategy

This project complements the actions undertaken in Burkina Faso, Mali and Niger within the framework of the “Governance of the Security Sector in the Sahel” programme (2019-2021) funded by Denmark, the main objective of which is to strengthen the democratic control and oversight of the security sector in the three countries.

DCAF organized a Regional Conference on Best Practices in Resource Management in the Defence and Security Sector in the Sahel (funded by Denmark), in Bamako, Mali, between 17 and 18 March 2021. As a follow-up to this conference, this project, with funding from the French Ministry for Europe and Foreign Affairs, aims to strengthen the internal and external financial control capacities of the security sector, operated by Mauritanian and Chadian institutions.

1. 2019 data: Military expenditure (% of GDP) - Mauritania | Data (worldbank.org)

2. The challenges of the Chadian army | Crisis Group 2021

The project will be implemented in close collaboration with the national and regional structures mandated to coordinate and supervise financial control in the security sector of the G5 Sahel countries (G5 Sahel Secretariat, the Defence College, etc.) and in coordination with technical and financial partners involved in the field of financial control in the security sector (f.e. United Nations Office on Drugs and Crime, Transparency International, Konrad-Adenauer-Stiftung, International Budget Partnership).

This project contributes to the achievement of the African Union Security Reform Policy Framework (2013) and to the achievement of the United Nations Sustainable Development Goal (SDG16: Peace, Justice and Effective Institutions) which promotes the emergence of peaceful and inclusive societies for the purpose of sustainable development, access to justice for all and the establishment, at all levels, of effective, accountable and open institutions.

Intervention framework

Activity 1 :

→ Assessment and analysis of the context and actors involved in the financial control of the security sector in Mauritania and Chad.

Activity 2:

→ Exchange sessions and mobilization of formal and informal institutions of financial control of the security sector.

Activity 3:

→ Participation of representatives of the five (5) States in an annual regional conference to share experience on financial control of the security sector.

Activity 4:

→ Training and capacity building of financial control actors in the security sector.

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