

Tool 3

Good Financial Governance of Security and Defence Institutions

Stephen Emasu and
Commissioner Colonel Major Nouhoum Sangaré



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About DCAF

DCAF – Geneva Centre for Security Sector Governance is dedicated to improving the security of states and their people within a framework of democratic governance, the rule of law, respect for human rights, and gender equality. Since its founding in 2000, DCAF has contributed to making peace and development more sustainable by assisting partner states, and international actors supporting these states, to improve the governance of their security sector through inclusive and participatory reforms. It creates innovative knowledge products, promotes norms and good practices, provides legal and policy advice and supports capacity-building of both state and non-state security sector stakeholders.

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About the Toolkit



What is the Toolkit?

This publication is part of the Toolkit for Security Sector Reform and Governance in West Africa. Its aim is to support implementation of the Economic Community of West African States (ECOWAS) policy framework for security sector reform and governance through practical advice and guidance tailored for the West African context and based on regional experiences. It specifically aims at facilitating policy development, implementation, and management of SSR processes at the national level.

Who is the Toolkit for?

The toolkit has been developed as a resource for the ECOWAS Commission and all national stakeholders within ECOWAS Member States, including the executive, the parliament, the judiciary, statutory oversight institutions, and civil society. It is also aimed at other actors involved in SSR processes, such as international partners.

What is the structure of the entire Toolkit?

The toolkit comprises eight complementary chapters (or tools):

Tool 1: Political Leadership and National Ownership of Security Sector Reform Processes

Tool 2: Security Sector Reform Programming

Tool 3: Good Financial Governance of Defence and Security Institutions

Tool 4: Effective Management of External Support to Security Sector Reform

Tool 5: Parliamentary Oversight of the Security Sector

Tool 6: Involving Civil Society in Security Sector Reform and Governance

Tool 7: Non-State Justice and Security Providers and Security Sector Reform

Tool 8: Integrating Gender in Security Sector Reform and Governance



Who developed the Toolkit?

The toolkit has been produced by the Geneva Centre Security Sector Governance (DCAF) at the request of ECOWAS.

The tools are all written by African and primarily West African experts, with the support of an editorial team. All of the tools have been examined by an Editorial Board made up of world-renowned researchers and practitioners. The members of the Board include West African specialists in security sector reform and governance, with long-standing experience and excellent knowledge of the region.

The toolkit has been produced with financial support from the Ministries of Foreign Affairs of the Kingdom of Norway and the Swiss Confederation. Special thanks must go to researchers and scholars of the African Security Sector Network (ASSN) without whose advice and input the toolkit would not have been produced.

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Acronyms

CSO	Civil Society Organisation
ECOWAS	Economic Community of West African States
EPS	Electronic Payroll System
HR	Human Resources
HRMIS	Human Resources Management Information System
IFMIS	Integrated Financial Management System
IMF	International Monetary Fund
INTOSAI	International Organisation of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
MoD	Ministry of Defence
Mol	Ministry of Interior
MoS	Ministry of Security
MTEF	Mid-Term Expenditure Framework
NGO	Non-governmental Organisation
NSP	National Security Policy
PER	Public Expenditure Review
PFM	Public Financial Management
REC	Regional Economic Community
RBM	Results Based Management
SAI	Supreme Audit Institution
SSG	Security Sector Governance
SSR	Security Sector Reform
SSR/G	Security Sector Reform and Governance
UEMOA	West African Economic and Monetary Union
UN	United Nations



Preface

It is a great pleasure for me, as Head of the Regional Security Division of the Economic Community of the West African States (ECOWAS), to present the **Toolkit for Security Sector Reform and Governance in West Africa**. This publication is a practical guide in eight volumes, designed to facilitate the implementation of the ECOWAS regional normative framework on security sector reform and security sector governance. It was developed by DCAF – the Geneva Centre for Security Sector Governance - at the request of the ECOWAS Commission as part of a long-term collaboration.

In the light of this, DCAF and the ECOWAS Commission are working hand in hand to promote democratic governance through security sector reform in West Africa. It is within the framework of its draft “Policy on Democratic Governance and Reform in West Africa 2016” that ECOWAS is collaborating with DCAF to build operational security capacity through specific guidance tools. Indeed, DCAF provides in-depth guidance to support the development and implementation of solutions tailored to the region’s context.

This project is consistent with ECOWAS current efforts to promote security sector reform and governance standards and principles in the region and this process will help us achieve “ECOWAS Vision 2050”, which envisions West Africa as a stable and prosperous corner of Africa where people can live in peace and prosperity with accountable and effective security system. Indeed, security challenges are a key issue for respecting human rights and driving development in West Africa.

With a view to achieve coherence and harmonization of regional security and defense regulations and an optimal normative system, ECOWAS wishes to endow itself with essential good governance mechanisms to meet the challenges of human security. The ambition is to provide national authorities in charge of security with all the tools and mechanisms necessary for a coordinated approach to security risks and challenges in order to attain prosperity.

The aim is to develop and strengthen a West African security strategy to support the regalian imperative of democratic governance, protection and defense for the region’s serene development prospective. This security effort is part of the pursuit of regional development, so it is appropriate through this practical guide to maintain an overall balance between these two dimensions.

In its drive to deploy and consolidate regional integration capacities in the area of security forces, ECOWAS aims to increase the effectiveness of its regional normative framework by equipping itself with relevant practical tools in the area of security sector reform and governance. The **Toolkit for Security**

Sector Reform and Governance in West Africa strives to support the implementation of the ECOWAS security sector reform project. For this purpose, the Toolkit provides practical advice and guidance drawn from regional experience and adapted to the West African context. The advice promulgated applies to the various dimensions of security and therefore offers resources to facilitate the transition from theory to practice.

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Introduction

As part of the implementation of the Economic Community of West African States (ECOWAS) policy framework for security sector reform and governance, this tool intervenes in the contexts of West African States and in favour of all actors involved in the SSR process, and more specifically in the sphere of financial governance. The need for transparency and good governance of public affairs, as promoted by the Economic Community of West African States (ECOWAS)¹, concerns all areas of public administration, including defence and security. Good governance of the security sector implies not only respect for human rights and the rule of law, but also the effective implementation of accountability mechanisms to guarantee the transparent and rational use of national resources allocated to the security sector. Poor financial governance of the security sector represents a risk for the stability and development of affected countries. Poor planning, waste, corruption, management opacity and bad accounting impact negatively on the efficiency of the security sector, and on the state's ability to provide adequate resources for other services requiring public funds as well.

Most countries in West Africa are witnessing an increase in their security budget in relation to the development of the terrorist and violent extremism phenomenon. Available data shows that between 2014 and 2017, of the five (5) countries with the biggest increase in military expenditure in sub-Saharan Africa, three (3) are from West Africa (see box 1).

Box 1: Top five highest increases in military expenditure in sub-Saharan Africa, 2014-2019

Rank	Country	Military expenditure by country (\$m) in 2014	Military expenditure by country (\$m) in 2019	Increase (%) 2014-2019
1	Mali	200	474	137
2	Uganda	274	646	136
3	Burkina Faso	162	358	121
4	Tanzania	446	798	79
5	Senegal	219	349	59
6	Botswana	344	516	50
7	Zimbabwe	395	547	39
8	Gabon	203	267	32
9	Kenya	911	1148	26
10	Niger	138	172	25

Source: SIPRI, 2020, <https://www.sipri.org/databases/milex>

Unfortunately, there is still a deeply rooted culture of secrecy in matters concerning the security sector, sometimes with poor justification, and often a culture encouraging waste and impunity. Some matters concerning national security should remain as classified, but throwing a blanket of secrecy over almost all security sector matters limits the ability of the executive, parliaments, audit bodies, civil society organisations, and the public at large to make informed decisions or to contribute to debates about security.

A lack of information and, by extension, a lack of accountability, is particularly acute around matters relating to the financial governance of the security sector. Legislation may prohibit the disclosure of information on the grounds of national security, parliaments may lack access to classified documents or receive inadequate responses to their questions from ministers, off budget spending information may be elusive, or oversight bodies may feel overwhelmed by the technicality and complexity of issues required in understanding defence and security budgets.

The approach taken in this tool is to present the issues relating to the governance of financial resources in the security sector in a simple and accessible way. The premise of the tool is that good governance of the security sector is not only about systems that enable better control and accountability of security providers or about ensuring that their behaviour respects human rights and the rule of law. Good governance also requires effective mechanisms for the allocation of financial resources to the security sector and ways of ensuring accountability for the use of these resources. **To reinforce the efficiency and sustainability of the security sector within ECOWAS, there must be better management of public funds.**

The tool is aimed at practitioners and policymakers involved in the governance of the security sector at the executive level, at the parliamentary level (especially committees in charge of defence and security, as well as those in charge of budget and finance matters), and civil society stakeholders with an interest in public finances and/or the security sector. It lists good practices from the sub-region and recommendations for relevant stakeholders to implement a budgetary and financial system capable of supporting the national security apparatus while respecting good governance principles.

Principles of good financial governance

2.1. What is civil society?

Instituting sound public finance management in the security sector is a necessary goal for ECOWAS member states. Many of them are already striving towards good governance of the security sector that can increase the professionalism and accountability of the defence and security forces. They recognise that defence and security forces have a duty to be accountable to civilian authorities, to uphold the rule of law, to protect human and civil rights, defend and protect the state and population against external threats and aggression, and to protect the constitution. The civilian authorities, on the other hand, must provide the security institutions with a clear mandate, direction, and resources, provide effective oversight and refrain from using the security forces for their own political objectives. The salient problems constraining effective financial management of the defence security sector include:

- **Systemic corruption:** Extensive corrupt activities, ranging from minor to significant. Systemic corruption can be part of a specific type of management or governance system. Systemic corruption is characterised by both the magnitude of corrupt activities and by the rules and norms that facilitate these activities. Corruption is said to be systemic when its frequency is such that it is the rule rather than the exception.
- **Lack of effective taxation:** There is a need to design a tax system that promotes inclusiveness, encourages good governance, aligns with society's views on appropriate income and wealth inequalities, and promotes social justice. Increased capacity- building to (1) improve the efficiency and transparency of tax administrations, (2) strengthen tax policies to broaden the tax base, and (3) combat tax avoidance and evasion is the key.
- **Fragility and violent conflict:** Economic decline and mismanagement are also associated with violent conflicts, not least because the politics of a shrinking economy inherently fuels conflict, as compared to economic growth. In some instances, the impact of radical market-oriented economic reforms and structural adjustment imposed without counterbalancing social policies has been seen to undermine political stability.
- **Absence of a clear legal framework for the allocation and expenditure of resources for the security sector:** When the authority of a legitimate institution, such as parliament, to allocate the security budget is not explicitly defined in law, it makes it more difficult for the executive and security institutions to be held accountable.

- **Lack of information:** Even if there is a legal framework, the traditional secrecy around security matters hampers the ability of parliament and of audit institutions to play an effective role. This impedes accountability to the public regarding the resources to which they are entitled.
- **Off-budget activities and sources of income for the security sector:** Off-budget sources of income for special activities, in particular activities of a commercial nature (such as the profits generated by military companies) or those from service provision, are not always disclosed to parliament or even to ministry officials. These ought to be fully disclosed.
- **Hiding defence expenditure:** The trend of hiding security sector expenditure (e.g. on pensions, infrastructure, or transportation) in the budgets of other ministries, misrepresents the actual security budget and hinders the ability of the public and parliaments to make valid assessments of the accurate security expenditure.
- **Inefficient disbursement of funds:** Intentionally withholding the disbursement of funds after spending has been authorised, the late submission of annual budget estimates, or late approval by parliament, create problems in the process of budget monitoring and auditing, and also affects the timely execution of projects.
- **Lack of media and CSOs expertise:** The media and CSOs often lack the expertise and resources closely and critically follow the security sector and parliament. This deprives the general public of current and up-to-date information on the activities of its representatives and the state's security institutions.
- **Lack of experience, expertise, and staff in oversight institutions:** Some parliaments lack the resources, expertise, and personnel needed to ensure that the executive is held accountable. The same problems with lack of expertise and experience can also affect independent audit institutions.²
- **Accountability:** The concept of accountability is the internal control of power to ensure the legitimacy of a manager's decisions, to honour good performance and to sanction abuse of power.
- **Imputability:** the concept of Imputability is the concept of justifying an individual's responsibility on the basis of his or her capacity for discernment. In other words, being aware of one's actions when they are in bad faith

2.2. Principles of sound public financial management

In simple terms, public financial management (PFM) is about how a government mobilises public resources, plans for and allocates those resources, how those resources are utilised or expended, and how the use of the resources is accounted for to the citizens. The government mobilises resources in a number of ways, including taxation, loans, and grants. It then uses these resources to provide a wide range of services to its citizens, of which security is one. Effective delivery of social and development services depends heavily on an environment of peace and security, and the failure to provide social and development services can conversely lead to insecurity. Peace and security are therefore inextricably intertwined, and as much as they may be competing for the same scarce resources, a balancing act is required to make sure both are provided.

When striving to improve the effectiveness and accountability of defence and security institutions, it is important that objectives are set within the overall context of the key principles of affordability, financial efficiency and sustainability, rational and policy-consistent allocation, and accountability. **Defence and security institutions should form an integral part of the overall country's PFM system and should not be treated as an exception.** The same budgetary responsibilities, expectations, standards, rules, and practices should apply to the line ministries responsible for these institutions in order for them to be entitled to allocation of public resources.

There are certain good practices that should be observed by all government ministries, departments, and agencies without exception, so as to establish an effective public financial management system for the country (see Box 2). Countries should strive to adapt and apply them to the security sector to the greatest extent possible over a period of time so that a country's overall PFM system is strengthened.

Box 2: 10 principles for sound budgeting and financial management

1. **Comprehensiveness:** The national budget should include all government operations with any off-budget, extra-budgetary activities, and revenues strictly prohibited.
2. **Budgetary Discipline:** All budgetary decisions must be made within realistic resource constraints over the medium term, be policy based, and budget allocations must be strictly adhered to in order to achieve overall budget credibility.
3. **Budget Legitimacy:** Those policymakers who can make changes during implementation must take part in the formulation of the original policies and must agree with them.
4. **Flexibility:** is linked to the concept of pushing decisions to the point where all relevant information is available. Operationally, managers should have authority over managerial decisions and, programmatically, individual ministers should be given more authority over program decisions. This must be accompanied by transparency and accountability, but it also requires a tight strategy. Too often in the public sector, implementation is tight but strategy loose.
5. **Predictability:** For efficient and effective implementation of policies and programs, the public sector will perform better where there is stability in macro and strategic policy, and funding of existing policy. Fiscal policy must take account of the need to ensure the timely flow of funds to programs and projects.
6. **Contestability:** All sectors must compete for funding on equal footing during budget planning and formulation.
7. **Honesty:** The budget must be derived from unbiased projections of revenues and expenditure.
8. **Information:** A medium-term aggregate expenditure baseline, against which the budgetary impact of policy changes can be measured, and accurate information on costs, outputs, and outcomes can be available.
9. **Transparency:** Decision makers should have all relevant information before them and be aware of all relevant issues when they make decisions. Decisions and their rationales should be communicated to the public.
10. **Accountability:** Decision makers are responsible for the exercise of authority provided to them.

Source: The World Bank, *Public Expenditure Management Handbook* (Washington, D.C.: The World Bank, 1998).

Sound financial management contributes to the overall good governance of the security sector. It ensures that public funds allocated by the state are spent in a well-considered, transparent, and accountable manner. It also ensures that:

- Internal control mechanisms are empowered to monitor how the defence and security forces make use of public funds and to implement corrective measures where required;
- Parliament, prosecutors, and independent audit authorities detect, investigate, and address violations and weaknesses of the rules governing the conduct of defence and security actors;
- Administrative or criminal proceedings are instituted against security and defence personnel in breach of procedures; and
- Civil society, including the media, is able to participate in debates and public discourse about the security sector, including its value for money.

Planning and budgeting for defence and security institutions

In order to ensure that defence and security institutions are affordable and financially sustainable in the long run, their budgets should be based on a clear vision and comprehensive and coherent strategies, for national security as a whole and for each sector. Countries should consider the following elements when making financial decisions regarding the security sector.

3.1. National development plans

Today, planning in most West African countries is framed in the context of national development plans which outline a country's long-term vision. Often, civil society, the private sector, and development partners are involved in identifying the priorities reflected in these plans. Many governments see their national development plans as instruments for alignment with global objectives such as the *Sustainable Development Goals*, or regional aspirations such as the *First Ten-Year Implementation Plan*³ of the *African Agenda 2063*.⁴ National developments often identify a vision of what security means for the country and national security goals. The degree of detail varies from plan to plan, but it is an important starting point if a national development plan reflects some of the security challenges and priorities a country is facing.

National development plans are an important consideration when planning for the security sector. They usually have the political backing of the Head of State or government. However, they are broad frameworks and cannot provide the details necessary for implementation. They are sometimes criticised for being unrealistic because they are not linked to the fiscal realities of the country. National development plans can provide a common platform for political actors to shape their agendas around a common vision, including their vision of security.

Box 3: Examples of security objectives defined in National Development Plans

- a. **Liberia:** Strategic objective for Security and Rule of Law: “To maintain the current security situation and the nation’s territorial integrity and ensure their sustainability during and after the process of UNMIL withdrawal, through an improved and decentralised justice and security service, coordination mechanisms, trained and quality security and justice officers and personnel, building institutional and administrative capacity and systems and establishing adequate and appropriate legal, policy, and regulatory frameworks” (**Liberia: Economic Stabilization and Recovery Plan 2015**).
- b. **Cote d’Ivoire:** “Efforts should be intensified to resolve issues related to land tenure, transhumance, and conflicts surrounding mines or illegal gold panning sites, early warning and conflict prevention mechanisms, as well as the creation of permanent frameworks for exchanges and consultations with a view to bringing communities closer together.” (**Cote d’Ivoire : Plan National de développement, s.107 (2016 -2020)**⁵).
- c. **Gambia:** “If we are to realise the vision and goal of this plan, creating a secure and stable environment, nurturing strong social cohesion and safety and peace are vital. My government, with the assistance of the UN, EU, ECOWAS and other partners has therefore also embarked upon a robust security sector reform process, aimed at bringing the security services fully under civilian democratic control, ensuring that the force’s structures and manpower are appropriate for our national security needs, and that the men and women in our armed and uniformed services can play a meaningful and positive role in national development” (**Mr. Adama Barrow, President of the Republic of The Gambia, in Foreword: Gambia National Development Plan 2018-2020**).

3.2. National security policy

The ECOWAS Policy Framework for SSR/G⁶ refers to a national security policy (NSP) as a ‘defence or security blueprint’, ‘Defence and Security White Paper’, or a ‘National Security Strategy’ (Section V on the implementation mechanism of the ECOWAS SSRG policy framework in, A. The role of the ECOWAS Commission, 64). In fact, an NSP is an official description of how a state aims to provide for its own security and that of its people. There are no universal blueprints for formulating a national security policy, and every policy must reflect its own specific context. The *African Union Policy Framework on SSR*⁷ has a section dedicated to national security strategies (section D2). The NSP is based on an analysis of security threats and challenges and proposes how these risks can be addressed in order to attain the country’s national development goals and priorities. It provides purpose and focus for operational planning, budgeting, and the employment of the security sector and should be made publicly available. As a strategic document, a national security policy (or strategy) usually contains the following elements:

- a. An articulation of a national and collective vision of long-term security;
- b. An assessment and analysis of relevant internal and/or external threats against the state or population;
- c. A statement on the relationship between national security and development, regional integration, and poverty reduction;
- d. An indication of regional, continental, and international principles and mechanisms for peace and security to which the state is committed;
- e. A definition of priorities for the allocation of resources;
- f. A description of the areas of responsibility of each implementing actor; and
- g. A commitment to ensuring the participation of all segments of the population in attaining the national vision of security, without any discrimination.

Even if there is no single formal NSP, the policy decisions that are made to reach certain security objectives still comprise a *de facto* policy. In such circumstances, the essential purpose and objectives of the country's security forces can be identified by considering some of the following:

- Analysis of the security and military context in the region, including the defence policy and national security strategy of neighbouring countries;
- A survey of existing security structures and their strengths, influences, weaknesses, and opportunities;
- A diagnostic review of current and recent security operations, including identifying the concerned units of the military structure and what programs are implemented;
- An analysis of current and recent security budgets and expenditure rates to identify relative resource requirements and efficiency; and
- Consultations with external stakeholders who can contribute insights on the likely national security strategy or policy.

The lack of a defence policy can hamper external oversight. For example, civil society will be unable to assess whether current or planned expenditures respond to objective security needs and priorities. In ECOWAS, the number of states with well-established national security or defence policies or white papers that are publicly available on official government websites is relatively low. In fact, before 2020, only half of the 15 ECOWAS countries have published their security policies. It is also important to acknowledge the increase of national security policies in 2020:

Country	Type of Document	Year Published
Burkina Faso	National Defence Policy	2004
Burkina Faso	National Internal Security Strategy	2010 (review 2020) ⁸
Ivory Coast	National Security Strategy	2012
Liberia	National Security Strategy	2008 ⁹
Mauritania	Summarized Defence Policy	2012
Niger	National Security Strategy	2020
Nigeria	National Security Strategy	2014 (review 2019) ¹⁰
Senegal	National Security Strategy	2021 ¹¹
Sierra Leone	White Paper	2002

Box 4: Objectives of the National Security Strategy of the Republic of Liberia.

- Consolidation of the transition from war to peace through the pursuit of democracy, good governance and human security over the past practices of regime security;
- Development of a coordinated national security system to address domestic, sub-regional and global security needs;
- Creating a system of county and district security councils, coordinated with local government, civil society and other stakeholders;
- Safeguarding the integrity, sovereignty and political independence of Liberia's land, sea and airspace and the resources therein; and
- Full participation of Liberia's new armed forces in international peace and security arrangements including the ECOWAS Standby Force, African Union Standby Force and United Nations Peacekeeping missions.

Source: National Security Strategy of the Republic of Liberia. <https://issat.dcaf.ch/Learn/Resource-Library/Other-Documents/National-Security-Strategy-of-Liberia-2008>

The number of staff in defence and security institutions should be based on the security needs of the nation as identified in the NSP or equivalent policies. Right-sizing the security and defence forces and improving HR management helps to create professional, reliable, and efficient security and defence institutions and benefits both security sector staff and the general population.

3.3. Sectoral policies

Based on the general framework provided by the NSP, each sector should also be guided by its own strategy, which informs planning and budgeting. Although a country's defence policy or NSP is often more broadly framed since it is intended to communicate policy objectives to the general public, the national defence strategy, and other sectoral policies, are usually more precise and explicit about what the security sector institutions do, and how.

The sectoral policies or strategy document serve to inform and determine resource allocations and subsequent monitoring of the use of those resources. They should therefore be made readily available to those who make decisions about resource allocations to defence and security institutions.

Some countries have adopted cross-sectoral policies and strategies involving a number of defence and security, as well as other institutions. Examples include national counter-terrorism strategies, cybersecurity policies and strategies, and maritime security strategies, all of which are very relevant in the West African context.

It is important that those responsible for financial planning and allocation of the national budget are aware of the considerations that inform the NSP or strategy. This will give them the insight into the key determinants in allocating resources to the sector. It follows therefore that the development of a NSP should be an inclusive and transparent process, involving stakeholders inside and outside of the government and across ministries, including a country's Ministry of Finance.

3.4. (Re) defining the mandates of defence and security institutions

A clear definition of the mandate of each security sector institution is necessary to ensure institutional coherence, optimise coordination, and avoid costly and inefficient redundancy when striving to reach national defence and security goals stated in relevant policies.

The responsibilities of each actor should be clarified based on an analysis of their comparative advantages. Based on the division of labour between institutions, resources can then be allocated in a rational manner that enables each actor to fulfil its mandate and responsibilities. Clear mandates also facilitate an evaluation of their performance and outcomes against their assigned responsibilities and funds.

The process for defining the mandates of defence and security institutions varies from country to country. It can either be participatory, open to security sector staff and political and civil society actors, or more administrative, managed by a handful of policymakers. The mandates are usually then codified in a document such as a national security policy or strategy, a sub-sectoral policy or strategy, and should ideally be contained in a law. If the mandate of the security sector is defined by law, rather than an executive decree, it is by definition a more inclusive and participatory process.

Whilst many countries in West Africa have legislation setting out the mandates of defence and security institutions, the law sometimes lags behind the ways in which institutions are utilized. For example, even though the armed forces are mandated to defend the territorial integrity of a country, they may also be used to address internal conflicts, especially where the police are considered to be ill-equipped to deal with asymmetric security threats. The fact that the armed forces are neither trained nor equipped

for such functions opens the way for abuses of authority and human rights violations to occur. Thus, it is important that the law be regularly reviewed to reflect current operational realities.

Equally concerning is that some security institutions' functions, powers, and modus operandi are not adequately covered by law. Included among them are the presidential guards, which are often not under the direct command of the armed forces' chief of staff or accountable to the Ministry of Defence.¹² There is a widespread perception that they receive a disproportionate share of the defence and security budget. This leads to tensions in the military, something that no nation can afford.

Box 5: Repurposing the military's mandate

"Militaries are expensive. A professional military needs to be educated, trained, equipped, and maintained. It is best to know, then, what is expected of the military so that resources are not wasted. The majority of African militaries are designed and organized mainly to confront foreign aggression and cannot respond appropriately to non-traditional security threats such as internal conflicts, transnational crime, maritime piracy, terrorism, and the proliferation of small and light weapons. This mismatch is a key factor in African militaries' ineffectiveness. Increasingly, militaries are deployed for policing activities – a function far different than military combat. This, in turn, contributes to poor human rights records and a lack of professionalism. To better respond to countries' actual threats as well as enhance the professionalism of their militaries, African governments must change their view of the security sector. Reorganizing security force structures to better match the identified threat and integrating those missions into a comprehensive and coherent defence policy will enhance the relevance, operational capacity, and prestige of Africa's militaries."

Source: Ouédraogo, Emile. Advancing Military Professionalism in Africa. African Centre for Strategic Studies. 2014.

In the case of The Gambia, one of the legacies of the previous autocratic regime has been the lack of provisions clearly defining the mandate and functioning of security institutions. These shortcomings have contributed to situations of functional overlaps between agencies. In 2017, when the new democratically elected government launched the SSR process, a resizing of the security sector was also announced. The government directed the newly appointed National Security Advisor (NSA) to form a Security Sector Reform (SSR) Committee and Technical Working Group (TWG) to oversee the reform process. Assisted by SSR partners, the TWG undertook a comprehensive assessment of the security sector over the course of four months. This "SSR Assessment Report" was delivered to the government in December 2017. Whilst informal endorsement of the Report was received in May 2018, it was not until November 2018 that the cabinet produced a formal response (in the form of a Cabinet Paper) which directed action on the Report's recommendations. In parallel, the World Bank's Security Sector Public Expenditure Review (S-PER) was drafted, noting that the size of the overall Gambian security sector was unaffordable. From the SSR Assessment Report, the S-PER and other source documents, a national security policy was subsequently developed.

3.5. Assessing the needs of defence and security institutions

An assessment of the needs of the security sector is recommended as a preparation for security sector reform and provides useful information for planning and budgeting. The ECOWAS Policy Framework on SSR/G proposes that Member States conduct periodic reviews:

- To clarify the relationships and hierarchy between security sector institutions and legitimate civil authorities;

- To identify strengths and weaknesses in existing legal and policy frameworks;
- To clarify the roles and responsibilities of different security and justice institutions;
- To map out the role of informal actors, customary authorities, and non-state actors in justice and security; and
- To determine national priorities on security in the short, medium and long-term, the resources needed to accomplish them.

The ECOWAS Policy Framework recommends national ownership of such review processes (section I Introduction, paragraph C on Vision and Goal, 12). It emphasizes, however, that the process should be transparent and participatory and include a broad range of national actors. Given the importance of security matters, a multi-stakeholder group could be tasked with this role and could be led by a joint parliamentary committee on security and finance, with membership drawn from the relevant security establishments, as well as civil society organizations.

The African Union (AU) has also advocated for conducting security needs assessments, especially in post-conflict contexts, where the role of the defence and security sector needs to be redefined (Decision of the Assembly (Assembly/AU/Dec.177(X)) of February 2008 (quoted in Preamble of the AU Policy Framework). The ECOWAS Policy Framework on SSR/G views SSR assessments as a means of identifying the areas of most need and identifying required action in the management, oversight, and control of the security sector. An assessment compares the current situation to the desired one, identifying resource gaps and possible shortcomings, such as wasted resources or poor maintenance of equipment, and provides a foundation for better resource allocation to enable each actor to fulfil its mandate in line with the goals and priorities set out in the relevant national policies.

The needs assessment can cover the whole security sector, a subsector, or a specific institution. It is useful to define the frequency of assessments in a law, in the NSP, or in a similar document. The SSR policy framework of the AU recommends that an assessment of the security sector be carried out every ten years.

To ensure inclusivity of the reform process or the security needs assessment, a wide range of actors should be involved at each stage, including the security institutions themselves, relevant line ministries, security experts and resource persons, parliamentary committees, civil society organisations, and where relevant, technical and financial partners. The report of the needs assessment should be made available to the public.

When undertaking an assessment, guidelines that countries can follow to achieve optimal results include the following:

- Set up an inclusive and participatory framework for the assessment with all stakeholders involved, defining a common roadmap and the role of each stakeholder;
- Use a team of experts with wide expertise (technical, financial, human rights, gender), taking care not to isolate the institutions under review, but making sure that they do not control the process;
- Avoid focusing the assessment solely on material needs, such as equipment and resources. The assessment must also look at governance issues, such as transparency, accountability, efficiency and fighting corruption, and include an analysis of the current security situation and perspectives for the future;
- Insist on the need to transform security institutions to make them effective, accountable and respectful of human rights and the rule of law;
- Integrate a gender perspective and set goals for expected progress in this regard;
- Set up a mechanism for sharing and validating the results of the assessment;
- Remain flexible throughout the assessment and adapt the method and timetable if needed.

Box 6: The African Union Policy Framework on SSR guidance specifies that the needs assessments can make recommendations to the national authority with regards to the following areas

- a. Possible threats to national security, including the threats of local and international terrorism;
- b. The ideal security and justice needs of the Member State, in terms of number of units, strength of each unit, governance structure, financial and other resources required to maintain such units;
- c. Gender issues in all elements of the security sector;
- d. All other related issues such as transitional justice, small arms control, Disarmament, Demobilization and Reintegration (DDR); and
- e. The capacity, technical expertise, training and financial resources needed to carry out the necessary security sector reform.

Source: African Union Policy Framework on Security Sector Reform, para. 27 <http://www.peaceau.org/uploads/au-policy-framework-on-security-sector-reform-ae-ssr.pdf>

The AU has undertaken a number of assessment missions in West Africa, partnering with regional bodies and expert networks. In 2015, the African Union undertook a joint SSR needs assessment mission upon the request of the Government of Mali and Head of the AU Mission in Mali and the Sahel (MISAHEL). The mission was aimed at understanding the SSR challenges that the country would have to overcome in order to realise the SSR provisions of the Comprehensive Peace Agreement. A wide range of national and international stakeholders were consulted during the course of the mission, including senior government officials, civil society, including traditional and religious leaders, and international partners, such as the UN and EU, and bilateral partners of Mali supporting the security sector.

3.6. Budgeting for the defence and security sector

3.6.1. Aligning budgeting with planning

In most countries, the annual budget has the status of a law. It is often said that the budget is not merely a financial tool, but a comprehensive policy statement, giving expression to the trade-offs and policy choices that a government makes at a given time. When the planning tools described above are utilized, aligning the budget with national goals and priorities follows. Most countries use an annual budget cycle of 12 months, although the fiscal year is not necessarily the same as the calendar year. Multi-year budgeting allows expenses to be forecast on a multi-year basis. Then, annual budgets have to fit within the expenditure limits (ceilings) set in the multiannual financial framework which is the long-term budget. Multi-year budgeting is usually used to readjust with the idea to set annual budget at a lower level to be able to meet unforeseen expenditure, if necessary.

The **Mid-Term Expenditure Framework (MTEF)** is a tool that countries use to prioritize expenditure in line with national plans and fiscal constraints. The MTEF gives each line ministry an overview of available funds for its programmes and is meant to encourage a more strategic and efficient use of resources. An MTEF usually covers three to five years, with the first year concurring with the forthcoming annual budget. It is therefore updated annually, before drawing up the annual budget. Security and defence planning takes into account short-term, medium-term and long-term plans and projections. It is necessary to anticipate when equipment will need to be renewed and what changes in technology are likely to impact on the

defence and security environment. At the same time, there are contingencies and circumstances that even the most forward-looking defence and security planners cannot anticipate. Defence and security forces, in design and capability, must be ready for all eventualities. This underlines the need for regular periodic reviews and assessments to be undertaken.

Box 7: Defence planning, programming and budgeting

'The nature of the protective functions of government – which include intelligence, policing, justice and correctional services (or prisons) as well as defence – means that planning is always contingent. Requirements are driven by unpredictable factors such as internal crime levels and external instability. In the case of defence, planning must be done for a very uncertain future environment. This is complicated by the long period required to build and prepare defence capabilities, which implies the maintenance of certain capacities purely for possible future eventualities (i.e., defence contingencies)

Source: Ball and le Roux, p. 14-37 in Omitoogun, W. & Hutchful, E. 2006. Budgeting for the Military Sector in Africa. The Processes and Mechanisms of Control. Oxford University Press: SIPRI.

A **Security Sector Expenditure Review** is a functional mapping of the security sector that provides the basis for determining whether military and security spending actually addresses security needs. The objective is to strengthen policy and operational dialogue on security sector issues by providing national and international stakeholders with the information needed to engage in dialogue on security expenditure policy. The Review will help inform this dialogue by providing public finance practitioners with a framework for the analysis of financial management, financial oversight, and expenditure policy issues in the security sector. A Security Sector Expenditure Review can inform the Government and other authorized stakeholders about the nature of the expenditure and of the public sector management of the security sector and propose recommendations for aligning the security sector policy framework with available financial resources in a manner designed to ensure fiscal affordability and sustainability. It looks at how public resources are allocated, managed, and accounted for. It considers both national and international funding and:

1. Provides a way to determine the amount of national public resources allocated to the security sector;
2. Determines the amount of resources from international assistance allocated to the security sector, and, if necessary, takes into account the impact of decreasing international assistance;
3. Checks that allocated budgets are consistent with the priorities defined in the national security policy;
4. Assesses results in light of the resources spent; and
5. Assesses the financial management capacity of a country¹³.

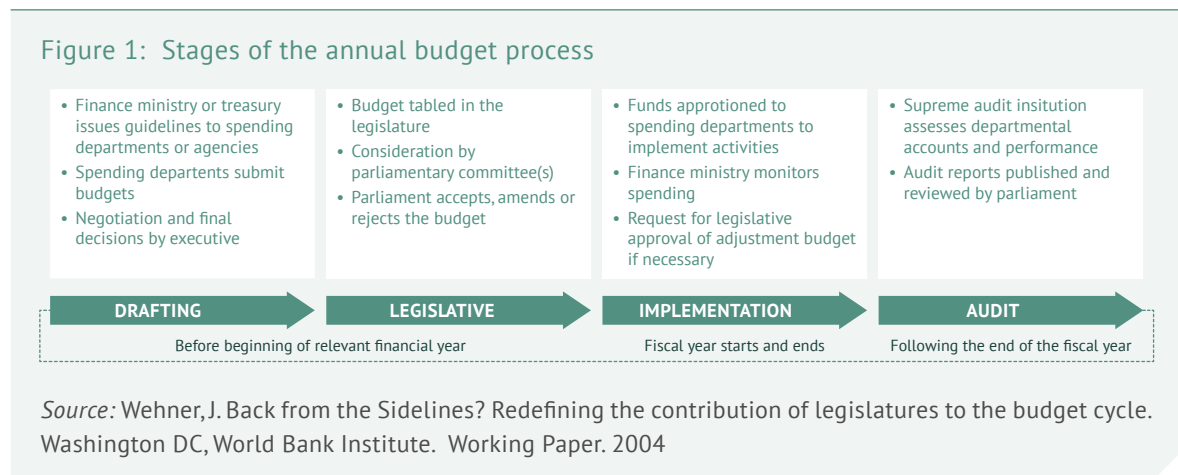
The World Bank supports countries through implementing Public Expenditure Reviews (PERs).

Box 8: PER in Liberia

In Liberia a public expenditure review of the security sector was carried out by the World Bank and the UN mission in Liberia (UNMIL) in 2012, in preparation for the withdrawal of UNMIL. The Security Sector PER had three objectives: (1) assess the fiscal space available to support the security sector in the Liberian budget over a multiyear period; (2) identify the core security package necessary to meet the security needs during and after the transition; and (3) analyse security expenditure and public finance management (PFM) systems in the security sector.

3.6.2. The four phases in the annual budget cycle

In general, the typical budget process in every country encompasses four distinct phases as depicted by the diagram below. Each phase is led by different actors within the budget process. Given that, generally, in the budget process, no distinction is made in terms of security budgetary allocation, the diagram suggests that the budget of the security sector is part and parcel of the annual budget process and therefore subject to the same scrutiny as other budget line. It also implies the wider budgeting system in ministries, for example, planning, programming and budgeting systems, (PPBS) – or sometimes, the lack of such a system). The budget process encompasses all resources to be allocated and spent within the fiscal year. These are discussed below.



3.6.2.1. The budget preparation phase ("Drafting")

During the budget preparation phase, the national budget is debated and drafted by the executive authorities. The Ministry of Finance issues the budget circular shortly after the start of the fiscal year and the various ministries (including those for defence and security) are expected to align their budget proposals to these guidelines. For most countries the budget process requires at least six months between the finance ministry's publication of proposed sectoral spending ceilings and the final submission of the consolidated budget to the legislature for approval. Otherwise, a tight timeline might prevent the security and defence ministries and central finance officials from fully utilizing the lessons learned in executing the previous year's budget.

Unfortunately, not all African countries follow good practices when preparing defence and security budgets. The following were identified by authors' and editors' observations as commonly experienced problems:

- Political environment pressure
 - The existence of violent conflict;
 - Deliberate attempts by the executive to divert state resources for specific purposes;
 - Lack of honesty in revenue (and expenditure) estimation;
 - Trend from input to output budgeting;
- Administrations flows
 - Foreign military, police or intelligence assistance which are not included in the state budget (and distort the process);
 - The non-inclusion of external military assistance in budget preparation;
 - The problem of "ghost armies" i.e. including armed forces or police personnel who do not exist or who have already passed away;
 - The burden of a very high proportion of salaries and pensions in the security budgets;

- Lack of regulation
 - A lack of comprehensive regulatory laws for government revenues and how they should be dispensed;
 - The absence of a definition of the scope of the military budget;
 - Secret or black budgets;
 - The creation of special accounts by the state to deal with special situations;
 - Payment of pensions through other budgets;
 - Extra-treasury or self-financing of security sector institutions through private business;
 - The regular resort to supplementary appropriations.

Full integration of the security sector into the national budget process requires that the defence function and security institutions are subjected to the same regulations as other line ministries to the extent practicable. In cases where budget proposals are not enacted into law before the beginning of the fiscal year, there should be provisions in the PFM law for the executive to commit expenditures before the budget is approved. In most countries, these provisions authorise the executive on new spending based on appropriations of the preceding fiscal year. This can be problematic if policy objectives have changed since the previous year. In other cases, there are provisions that allow the legislature to approve agreed portions of the budget pending full approval, but this risks undermining fundamental budgetary principles and should be avoided.

In some countries, reallocations of funds between programs or economic categories that are not protected budget lines may not require prior legislative approval, although they may require the legislature to be notified on a timely basis, and allow the legislature to raise questions or objections. Specification and predictability are very important budgetary principles, specifically when the resource envelope is limited and institutions lack the capacity to sufficiently review and approve extraordinary requests.

It should be noted that all countries have some form of rules governing budgetary reallocation which allows executives a certain degree of limited flexibility while implementing the budget. However, there is wide variation in the extent of such flexibility. In most developing countries, executives can take advantage of these specific permissive rules that allow reallocation of funds during the budget year regardless of revenue targets. This, without doubt, affects budget credibility. As a general rule, if a government wants to spend money that has not been appropriated or wants to spend it on a different item than the original appropriation, the legislature must enact a supplementary budget.

In some countries, the executive may undertake a supplementary budget without the ex-ante approval of the legislature. Although the legislature must provide retroactive approval, this provides considerable flexibility to executives to change the budget. In some cases, restrictions on the nature and size of these supplementary budgets are also not followed, leaving executives with more discretion in practice than on paper.¹⁴

Any external assistance to the security sector should be reported as revenue and the projects supported as expenditures. For the country to fully adhere to the budgetary principles, all external revenues and expenditures should be integrated into the national budget and reported on through production of periodic financial statements. There should be a distinction between the national budget and that of external partners in countries where the latter finance a significant portion of government expenditures. If external partners make direct payments on behalf of the government, these too should be captured, collated, and reported in the financial statements of recipient security institutions.

In many fragile and post-conflict countries, budgetary performance is often in excess of the appropriations which are then subsequently funded through supplementary budgets. However, repeated funding through supplementary budgets undermines budget credibility. Therefore, rigorous financial discipline and controls in the security sector should be enforced like in any non-security government institution.

Finally, whilst the executive leads the budget preparation phase, it is becoming increasingly common for the influence of civil society and parliament to be felt on the budget preparation phase. Sometimes, lobbying and vigorous campaigning by civil society can make the executive think twice about its budget plans. Likewise, plenary debates, questions and answer sessions, and discussions in parliamentary committees can also influence outcomes in the budget preparation phase. The views of political parties, both those represented in the executive and the opposition, may influence the budget as it is being prepared.

3.6.2.2. *The budget approval phase (“Legislative”)*

During the budget approval phase, the draft national budget is submitted to parliament. Usually, there has already been extensive debate within the executive to ensure that they present a consensus document and that any differences between ministries have been resolved. It is crucial to refer to the draft as a future law, to be adopted, amended, or rejected by parliament.

Parliament usually refers the budget either to a centralized finance committee (as is the practice in the francophone systems) or to sectoral committees (in anglophone systems which have the famous PAC – public accounts committee of parliament – a very powerful parliamentary committee) for review. The role of the committees is to review the budget proposals, make amendments (if they have been conferred with this power by the country’s constitution), and enact the budget through the appropriate laws. Whilst some countries give their parliaments unrestricted powers to amend the budget, others are more restrictive. In most countries, the national budget is approved with minor changes only.

In many countries the powers of parliaments are constrained because:

- Parliaments do not have a full picture of government income and expenditure;
- Parliamentarians are given too little time to scrutinize the budget;
- Parliamentarians lack expertise of reading the budget.

If the executive withholds information from parliament, it is generally on the grounds of national security. Even where information is made available, parliamentarians and their staff often do not have the experience, knowledge, and research capacity to make informed judgements about the information before them. On paper it appears that the systems for budget approval are working well. However, in truth, there are often significant derogations from national public accounting standards and law, including the non-recording of off-budget income. And where legislators do recommend amendments, these can be ignored by the executive who simply continue spending.

To address the weaknesses that hamper the role of parliament in the budget approval phase, several measures can be taken:

- For a start, countries should review and update the laws governing the budgetary process to ensure that parliaments can more effectively play their role of holding the executive. This should be linked to the processes which are ongoing in many countries, of public financial management reform.
- Repealing or reforming blanket secrecy laws can go a long way to creating a more conducive climate for parliament to do its work. At the same time, putting in place regulatory frameworks to ensure the confidentiality of sensitive information that parliaments have access to, is a reasonable requirement. This could include the issuing of security clearances for parliamentarians, staff and auditors who need to have access to such information. To give parliamentarians access to classified information is a transparent practice in many countries.
- Exchanges between parliaments in the region, particularly committees with similar functions, are a way of sharing lessons and building upon institutional memory. In addition, parliaments should take steps to ensure that they have bigger budgets for staffing and training, in order to recruit and develop people who can help build institutional capacity.

3.6.2.3. *The budget execution phase ("Implementation")*

During the budget execution phase, security and defence institutions, under the supervision of the executive, are responsible for spending the allocated budgets in line with the approved expenditure plans. The defence and security institutions therefore play a critical role in the management of resources. During this phase, the role of parliament, CSO, and ombuds institutions is relevant to monitor that expenditures are spent as planned. These oversight bodies are central to ensuring transparency and preventing and mitigating the occurrence of scandals.

In general, amendments to the defence and security budget should be minimised during the budget execution period, in order to preserve the credibility of the budget. There should nonetheless be some flexibility for budget reallocations within program activities when necessary, contingent on legislative approval and reporting.

A country is never able to plan for all of the shocks that it can experience, resulting in unplanned changes in expenditure. These can range from a dramatic loss in revenue, to natural disasters, or a major social crisis. In West Africa, the fluctuations in commodity prices and the 2014 Ebola crisis are two examples of such shocks. To mitigate the effects of such risks, countries set aside contingency and reserve funds. Where these are insufficient, a supplementary budget is enacted and sent to Parliament for approval. As indicated earlier, as a general rule, if a government wants to spend money that has not been appropriated or wants to spend it on a different item than the original appropriation, the legislature must enact a supplementary budget.

Box 9: Liberia Ebola response strategy

On 26 July 2014, President Ellen Johnson Sirleaf declared Ebola a national emergency and established the Ebola National Task Force. The taskforce comprised representatives from the health sector and the national security forces, as well as officials from the Ministry of Finance and Development Planning. The government viewed the health crisis as a matter of national security with potential to impact the country's economic and social fabric and test security reforms achieved during the post-war years. It was imperative that the Liberian government implement fiscal measures to manage the risks posed to the public finances as a result of the crisis,

The biggest pressures on the budget in fact started before the 2014/15 National Budget was passed. To respond to the Ebola outbreak immediately, the Minister of Finance and Development Planning submitted the 2014/15 Budget to the National Legislature much earlier than expected. This budget increased allocations to health, infrastructure and security to address the immediate demands to manage the Ebola outbreak. On-budget expenditure increased by 60% for staff, medication and equipment. Additionally, the government issued an executive order that suspended duties on imported supplies related to Ebola. Infrastructure spending increased by 111% to provide roads for healthcare workers to reach the most remote parts of the country. Spending in the security sector increased by 26 % to enforce the curfew and secure quarantined areas. Overall, total government expenditure increased by 24% in the fiscal year.

The need for urgent fiscal response to security crises or natural disasters, including the influx of considerable donor funding, necessitates the same strong controls to ensure accountability. In Sierra Leone, the country's Auditor General reported that more than 15 million US dollars worth of resources donated to the government went unaccounted for during the Ebola epidemic.

Source: Managing Budgetary Pressures – the 2017 CABRI Conference report. www.cabri-sbo.org and The Guardian.

A contingency (emergency) fund is usually allocated to a special account for a limited set of pre-identified risks and can be accessed when these risks occur. They are usually set up, on a legal basis, by the Ministry of Finance, which should ensure that they are only used for the purposes for which they are established. A reserve fund represents a margin set aside at the time of developing the budget, to manage possible external risks, revenue shortfalls, and unforeseen expenditures that might arise during the fiscal year.

There should be sufficient time given when presenting the budget to the legislature before the start of the fiscal year, to allow for sufficient consultations with the relevant ministries and for deliberations within the legislative body. In Francophone countries, a large part of the budgetary procedure is framed by the Constitution, which institutes a system rationalised to the benefit of the executive and therefore to the detriment of the legislative. The idea of reform in this context presupposes a revision of the Constitution, which is not at all easy.

3.6.2.4. *The budget evaluation phase (“Audit”)*

During the budget evaluation phase, supreme audit institutions such as Auditors-General, or independent evaluators related to parliamentary committee or the courts of accounts whose function it is in the Francophone system, perform audits and evaluations of the defence and security institutions, in the same way that they do for other institutions. Supreme audit institutions should operate independently of the executive and according to the national legal framework, in order to conduct their work without fear or favour. Their role includes the following:

- Providing expert scrutiny of financial statements to check that expenditure is aligned to the approved budget and follows all legal, financial and performance requirements;
- Auditing the programmes of the security and defence sector institutions; and
- Reporting their findings to parliament, the executive, and citizens.

When parliament (usually the relevant parliamentary committee on defence or security) receives the audit report, it has a duty to review it and follow-up on weaknesses that have been highlighted in the audit report. The recommendations should be taken into account when future budget decisions are made. Where there are serious violations, they may result in parliament recommending sanctions, such as criminal investigations or disciplinary measures against errant officials.

Internal auditors also play an important role in evaluating budget performance. Audits operate under the direct control of the executive and, if well-regulated and functioning, can be the first line of defence against poor financial management. It requires political will for the security and defence institutions to have effective internal control measures in place. This investment is critical because such controls can greatly contribute to the credibility of the defence and security sector.

Box 10: Checklist – Summary of good practices in planning and budgeting for the defence and security sector

- ✓ A clear statement about the country’s vision of security in the national development plan.
- ✓ A national security policy or strategy to detail how the country assesses its security needs and how these are going to be achieved.
- ✓ Sectoral or cross-sectoral plans or strategy are useful to provide more focus on an institution (e.g. defence or police) or a theme (e.g. maritime security, cyber security or counterterrorism).
- ✓ The legal mandates, the architecture, and the roles of the security and defence institutions must be adapted to the changing nature of problems that the country faces.
- ✓ Periodic reviews and assessments help to match security needs and the fiscal realities that a country is faced with, thereby improving planning.
- ✓ Developing a national development plan, a national security policy, and conducting a review should be transparent, inclusive processes.
- ✓ When budgeting for defence and security institutions, resources should be allocated in a way that reflects the political priorities set out in national policies, as well as annual and multi-annual plans.
- ✓ In addition to an annual budget, there should also be a multi-year budgetary framework.
- ✓ The budgeting process should be open and transparent to allow for democratic oversight.
- ✓ The roles of the key stakeholders in the four phases of the annual budgeting cycle (preparation, approval, execution, and evaluation) should be respected.

Improving the financial administration of defence and security institutions

Improving the administration of defence and security institutions should be approached as part the overall reform and modernisation of public administration, as well as an integral part of SSR. SSR goes significantly beyond training and equipping institutions. It places a great emphasis on efficient and transparent management and governance mechanisms. The impact of management structures, culture, and habits on the overall effectiveness and accountability of security actors should not be underestimated.

Box 11: The ECOWAS Policy Framework for Security Sector Reform and Governance supports the improving and modernising of the security sector

Paragraph. 26: Member States shall seek to have a modern and professional security sector through the establishment of transparent and accountable mechanisms for recruitment, promotion and retention, procurement and payroll, as well as audit and internal control tools.

Paragraph. 28: Member States shall ensure high-quality and respectable standards for the procurements system of the security sector and shall set up processes that guarantee transparency in the allocation of resources, the utilization and management of equipment.

4.1. Legal and regulatory framework for PFM

A robust legal and regulatory framework for financial management is as essential to good governance and the financial sustainability of defence and security institutions as it is to any other part of the public sector.

In general terms, laws for PFM include Public Finance Acts, Budget Acts, Organic Budget Laws and laws for public procurement, as well as supporting regulations, orders, and directives issued by competent authorities. Detailed financial management policies, procedures, and systems should also be developed (or reviewed) for each relevant ministry and security organ, based on the established laws and regulations.

4.2. Clear definition of roles governing the budget activities

There should be clear regulations governing the budget activities and responsibilities of the executive, the different line ministries responsible for security and defence institutions, and the institutions themselves.

4.2.1. The National Security Council

In some countries there may be a National Security Council or Defence Council to integrate and coordinate all elements of defence and security policy. In countries with defence councils, the council often has representation including:

- Security advisers to the Head of State;
- Cabinet members responsible for security-related ministries and agencies, including ministries of foreign affairs, defence, and interior;
- Representations from the military services and intelligence agencies;
- Finance minister

The authority and power of defence councils vary, from performing advisory roles (coordinating or acting as a clearing house of policies formulated) to the executive function. In countries with formal National Security or Defence Councils, these councils could have the power of influencing resource allocation to various security institutions. Whatever the remit of a National Security or Defence Council, it is nevertheless an important forum. With its broad representation, it is well placed to facilitate information sharing and can help minimize confusion and rivalry among security institutions. It is also an ideal forum for reaching consensus on resource allocations among the security institutions before national budgets are presented formally to the Ministry of Finance and then to the national legislature for appropriation.

Some countries do not have a National Security Council or Defence Council in place, but use similar inter-ministerial platforms or committees to reach consensus on resource allocation for the defence and security sectors. Such a role might be anchored in the cabinet, council of ministers, or council of state. It might be a process where defence priorities are discussed alongside other priorities. Alternatively, discussions on defence planning and budgeting might take place in a military or sectoral council, or an ad-hoc or informal body of government with representatives from the Ministry of Defence, Ministry of Interior (Internal Affairs), senior military personnel, or senior intelligence officers who may subsequently serve the purpose of integrating interests of various security institutions of the country.

If countries do not have clear national security policies or national security strategies in place, resource planning at the level of the National Security Council can distort the budget planning process. It is therefore important that the prescripts spelt out in the PFM law be adhered to and applicable to all areas of public expenditure, unless the framework provides a clear and justifiable basis for exclusion.

4.2.2. Ministry of Finance

The Ministry of Finance is responsible for regulating and administering the budget process for a country. It does so by issuing budget circulars or budget framework papers, stipulating deadlines, rules, and expectations. Budget circulars issued by the Ministry of Finance normally include:

- A budget calendar, specifying budget activities, due dates, and responsible stakeholders;
- Statement of the macroeconomic and fiscal situation, including key assumptions related to inflation, the exchange rate, unemployment, and other variables;
- An estimate of expected tax revenues and other financial resources from internal and external sources;
- Fiscal targets, including those for debt reduction;
- Policy and budget priorities;
- Sectoral spending ceilings; and

- Guidance on the required format for budget submissions, including the presentation of major expenditure items like personnel, investment projects, and entitlement programs.

4.2.3. The Security and Defence Ministries

Security and defence ministers are responsible for formulating defence and internal security policies, and responsible for regulating the military and internal security services, respectively, under them. They are typically headed by politically appointed civilian ministers and serve as advisers to the Head of State of a given country on matters of defence and internal security.

Some of the responsibilities of any of the ministers in the security sector might include being accountable for his/her ministry's budget; accountability to the Head of State on security matters, the legislature, the media, and the public on defence and military matters, as is the Minister of Interior with respect to matters of internal security and policing work. Further, the Minister of Defence might have responsibilities for negotiating with other government agencies on defence and military issues and playing a leading role, on behalf of the Head of State, on international defence relations with other countries and international bodies on security matters. According to principles of accountability, the Minister of Defence and the Minister of Interior are usually civilians. In some less democratic contexts, the Minister could be a military officer. In surprising instances, particularly in fragile states, the Head of State could double as a defence minister but this is now rare in West African countries.

4.2.4. The Parliamentary Committee on Defence and Security

The committee on Defence and Security or its equivalent body, depending on the country, is responsible for not only approving the budget of the security sector for which it has oversight, but also for overseeing the implementation of the sector's policies. When the sector's budget is presented to Parliament, it is, in most jurisdictions, referred to the committee for detailed scrutiny, which might include public hearings, prior to approval. In some instances, because of the sensitive nature of the allocations to the sector, the hearings are not open to the public. The committee also has the responsibility of ensuring that the budgetary allocation to the sector is aligned with the policy and priorities of the sector.

4.2.5. The Parliamentary Committee on Finance

In general, the Finance Committee of every Parliament has an important role to play in both the budgetary proposal and approval of the security sector. This role is more pronounced in the francophone than in the anglophone systems in West Africa. In anglophone systems, parliaments have a PAC – Parliamentary Accounts Committee, particularly common in Westminster-based systems.

In the francophone countries of West Africa, which follow the French tradition, the budget process is centralized and revolves around the Finance Committee. The Committee is responsible for scrutinizing and approving all budgetary allocations, including those of the security sector and is therefore central to all discussions on security matters.

This centralized approach--while serving to protect the budget from demands for increased spending from various departmental committees that often want to boost spending on 'their' sector---is often criticized as lacking input from sectoral committees. Consequently, opportunities might be missed to draw on members' expertise in particular policy areas during the scrutiny of relevant expenditures. This is particularly relevant in priority sectors such as security, education, and health.

4.2.6. The Accounting Officer

In parliamentary systems, each of the ministries will have a permanent secretary, or its equivalent, serving as the "accounting officer" to assist the line minister in the execution of his or her policy mandate. As an example, a defence ministry acts as a bridge between defence policy and military strategy. Along with

the national military or police headquarters, both seek to translate each ministry's policy objectives into actionable strategies by interpreting broadly defined goals and creating detailed plans and budgets.

The Secretary General or his/her equivalent serves as the head of the professional staff of a Ministry of Defence or Interior. As with the line Minister, the Permanent Secretary is typically a civilian; the position is often filled by a senior member of the civil service and may continue in service even when there is a change of administration. In practice, however, these appointments are often political and take place after an election. While it may not be best practice, it is not unusual to see a Permanent Secretary being replaced by someone whom the Minister feels comfortable working with. The Permanent Secretary serves as the ministry's Chief Accounting Officer and answers to the Parliament on the ministry's budget and expenditures. The Permanent Secretary is also responsible for the day-to-day operations of the ministry, including management issues such as procurement, human resources, finance including payroll, and asset management.

Defence and security ministries are generally organised along functional lines. It is common to have dedicated functions for policy and planning, security intelligence, research and engineering, procurement and contract management, logistics, personnel, training and preparedness, security cooperation and international defence relations, financial management and accounting, internal audit and oversight, human resources, legal counsel, information technology policies and security, and public relations.

The main financial management responsibility for security and defence institutions should be placed in the relevant line ministry rather than in the institutions themselves. This allows for financial accountability at the top political level and follows the principle of democratic and civilian control of the security sector. In many countries, there is a designated accounting officer or controlling officer in each ministry who is accountable to the legislature for the finances of the sector. This should also apply to the line ministries for security institutions.

In some countries, where there is no formal "Accounting Officer", such powers of an accounting officer are vested in the line minister. Where this is the case, there should be an equivalent function, which has an overall executive authority over the running of the ministry and is next in command to the line minister. Such an official should not be in any of the military or security ranks in order for public financial management to be effective.

In order to allow for operational efficiency of the security and military institutions, an appropriate delegation of financial management and accountability should be developed, deployed and brought under closer review to ensure that delegation to military and police officials is controlled and effective.

Where financial management responsibility is decentralised to the security institutions, there should be well-developed financial management policies and procedures specifying the roles and responsibilities of finance units within the military units, including financial management procedures and payroll procedures, among others. These financial management policies and procedures are to be based on the PFM law and regulations. There should also be adequate reporting and accountability mechanisms from the security institutions to their respective line ministries.

4.2.7. Internal control mechanisms

In accordance with key PFM principles and practices, the security sector should have rigorous and robust internal controls in place for financial management, like the rest of government. The internal control activities refer to a broad collection of specific policies and procedures that help ensure that policy directives are implemented in a cost-effective and efficient way. In general, financial controls seek to:

- Establish responsibility for budget execution decisions to promote accountability;
- Segregate duties related to authorization, payment, and recordkeeping to reduce the risk of fraud or error;

- Monitor transactions, either before or after obligations are made, to safeguard funds and ensure that they are used for the purposes intended; and
- Document procedures and retain records, so that transactions can be audited and substantiated.

Certain African countries have put in place internal governance oversight mechanisms. For example, the majority of francophone countries in Africa have created inspection service departments under their defence ministries. This department is charged with monitoring, advising, and testing the operational capacity of the armed forces, as well as the application of government policy. The department's main tasks are to:

- Control the application of laws, rules, and ministerial decisions regarding the administrative and financial aspects of the armed forces;
- Participate in the development and implementation of military doctrine; and
- Submit periodic reports on the management and human resources, equipment, training and needs of the armed forces.

4.3. Information Technology solutions for PFM

The use of integrated financial management information system (IFMIS) strengthens financial management in the security sector. The IFMIS is a computerised financial management system used to better manage finance function, timely production of accounting reports for internal monitoring and control, and audit processes so as to ensure seamless financial oversight. As the security sector is inherently fraught with corruption and misuse of financial resources, the IFMIS remains an important tool for enabling timely financial oversight by relevant authorities.

The security sector is known for having a large number of personnel – the defence function, the military, the police etc. – and there have been many reported cases of payroll fraud and presence of “ghost employees”. Moreover, payroll comprises a significant proportion of security budgets. Thus, integrating strong payroll controls will go a long way in ensuring effective oversight of payroll costs. Common irregular personnel practices in the security sector include, on the one hand, undermanning of military forces to achieve budget savings and, on the other hand, keeping “ghost personnel” on the payroll to divert appropriated funds. Undermanning occurs when security services fail to recruit sufficient personnel to meet the requirements of the security program. Ostensibly, this can save money if the full budgeted amount is not spent. However, the extra funds are often diverted to illicit or illegitimate ends, such as bonuses paid to general officers or senior security officials. International best practice suggests that effective management of the payroll costs is achieved when an Electronic Payroll System (EPS) is in place and integrated to the biometric human resources information system (HRMIS).

Computerisation and the use of IT tools can help improve control and transparency, reduce the risk of error and fraud, automate procedures, and allow for instant information-sharing in HR practices. On this basis, a Human Resources Management Information System (HRMIS) can be developed using unique ID numbers (best achieved through use of a biometric system). Thereafter, a payroll system that is integrated with the HRMIS should be developed so that problems associated with undermanning or ghost personnel can be eliminated. Payroll preparation and management should be automated using the EPS, and this, too, should be integrated to the HRMIS, so as to prevent fraudulent payments to ghost personnel in the security sector.

Box 12: Biometrics census of security personnel

Many West African countries have used biometrics to fight against “ghost” civil servants. In the Ivory Coast, the government has undertaken a series of three of biometric censuses of civil servants in six years. In Guinea, the Prime Minister launched biometric censuses in March 2014. In Mali, the biometric census started in 2008 is based on the constitution of a global population file which can be used by all sectors of the state (public administration, elections, health, transport, security, etc.). Biometric authentication is a simple process of comparing data for the person’s characteristics to that person’s biometric “template” to determine resemblance. The data stored is then compared to the person’s biometric data to be authenticated. This is a process undertaken in most countries usually to streamline the payroll system in order to eliminate fraud and does not need legislation for the process to be carried out.

Source: Author

Segregation of duties with respect to payroll processing, approval, payment, and accounting is equally important. In addition to mitigating the risk that security personnel go unpaid (and perhaps revolt in consequence) separating the chains of command from payment eliminates the risk that illicit gain through undermanning or maintaining personnel can be achieved without collusion. Failure to segregate duties can create considerable corruption risks.

If the country’s Treasury and banking systems are sufficiently developed, payments can be made through an electronic funds transfer to mitigate the risks associated with handling large amounts of cash. To the extent possible, it is best to process payroll payments to personnel through banking systems, rather than by cash. Controls over cash payments are easily compromised, particularly in a highly structured/hierarchized command structure like in the military sector. Cash payments involving large amounts are prevalent in the military sector, particularly for payroll payments. Even in cash payment regimes with strong controls, systems of accountability can break down or be bypassed. Segregation of duties is perhaps the single most important internal control for financial management, but even this can be weakened if more junior military staff is under pressure to flout the regulations. Where cash payments are prevalent or pervasive, all efforts should be made to pay through the banking system using modern and digitised systems. Cash payments should be restricted to small expenditures in the security sector.

Establish and regularly enforce administrative control and payroll audits against other independent systems. This includes auditing the payroll against the HRMIS and payment requests on a periodic basis so as to prevent gross abuse while promoting managerial control, information gathering, and allocative efficiency in addition to promoting more immediate operational efficiency.

4.4. Efficient and transparent procurement systems

Procurement is an area of special concern in the security sector because it is linked to budget execution. In most countries, public procurement has undergone several reforms leading to independent procurement authorities that regulate and monitor public procurements. Procurement functions have largely been decentralised to ministries, departments, agencies, and sub-national governments.

The overriding objective of a public procurement system is to deliver value for money in the use of public funds, while adhering to principles of fairness, non-discrimination, impartiality, openness to competition, and transparency. A generic procurement process therefore involves the following steps:

1. clearly defining the requirements for the desired goods or services;
2. defining clear technical quality specifications and standards;

3. requesting proposals and tenders;
4. adjudicating tenders according to pre-established criteria;
5. selecting a preferred bidder;
6. drawing up of a contract;
7. placing the order;
8. monitoring progress;
9. receiving goods or services;
10. verifying the quality of goods or services received;
11. paying for goods or services; and
12. distributing goods or services to the relevant security institutions.

Although price is important when selecting a preferred bidder, there are also many other things to consider. For example, the security sector should seek to minimise the risk of non-delivery of goods or services, and ensure follow-up support and maintenance. For strategic reasons, a country should procure weapons systems that are similar to those employed by its security partners. Using the same ammunition or radar systems, for example, supports interoperability.

4.4.1. Good procurement practices

As with any other public sector institution of the government, there should be full accounting of military and security procurement transactions and all procurement records should be open to public scrutiny. Procurement of goods and services for the security sector should reflect security-threat perceptions and support agreed-upon national security policy objectives, defence policy objectives, and military strategy.

There are also special considerations for procurement of complex, sensitive, and classified security items as the country must abide by international laws and treaties that restrict certain types of security spending and procurements¹⁵.

In some countries, Parliaments and CSOs play an important role in monitoring procurement processes. Particular attention must be paid to the oversight of public procurement, especially for off-set agreements and the purchase of weapons and heavy equipment. These purchases are often carried out following a regime's exceptional procedures (called "special" or "adapted" procedures) and there exists a significant risk of corruption and fraud. However, following the rules in place may be insufficient to prevent, mitigate or address corruption. Corruption may still exist even when procedures are followed, hence the need to apply the information and intelligence that most often contribute to the success of inspections.

Security sector procurement must follow government procurement laws, regulations, and guidelines without exception. There are usually standard procurement procedures, systems, and practices enshrined in the national procurement laws, regulations, and guidelines for all non-sensitive items, including construction, clothing, food, fuel, vehicles, and other equipment and defence material necessary to support military forces and the defence administration. These must be followed for all non-sensitive or classified items.

It is advisable that major procurements in the security sector, particularly for expensive, or highly sensitive and specialised security equipment, be subjected to high-level consultation and approval, and in rare but exceptional circumstances, to legislative approval.

Procurement plans should be integrated with security sector budgets and cash flow plans, or with other relevant sectors of the government, so that the security sector can increase its market power in procurement, consolidate and exploit procurement expertise elsewhere within the government, and minimise corruption risks.

The procurement of security items is generally constrained by international arms control regimes. It is illegal under international law to traffic numerous types of arms, including nuclear, chemical, and biological weapons. Specific countries might also be subject to sanctions on small arms or dual-use technologies. Defence and security procurement should be bound by these limitations.

4.4.2. Procurement of sensitive or classified security items

Procurement of sensitive or classified security items require special attention. Sensitive items are common in the security sector, particularly in the military. Such goods and services include, but are not limited to, those under secret or classified budgets, those supporting intelligence operations, as well as strategically important weapons systems.

If procurement is meant to be secret, the transparency requirements may be different from non-classified items. However, secret procurement should still be reviewed by an appropriate committee or defence council or the National Security Council, and/or be subject to high-level consultation with the Head of State and obtaining legislative approval. There should be special provisions for classified or secret expenditures in the PFM law and regulations.

4.4.3. Procurement of complex security items

In the security sector, the size and complexity of some defence procurements might also require special considerations. The procurement of major weapons systems may take several years to be completed, from inception to final acceptance. In some cases there could be multiple suppliers involved, including contractors, sub-contractors, and international suppliers. With such complex procurement processes, there are many associated risks that need to be managed effectively and efficiently, including risks relating to currency exchange rates. To promote accountability, the authorities should therefore establish rigorous oversight and anti-corruption mechanisms and resources to review all parties involved.

Complex procurements in the security sector should be overseen by interdisciplinary teams, comprising specialists in engineering, resource management, contracting, finance, and quality assurance as necessary. Furthermore, quality-control mechanisms should be established for each stage of development or completion. Finally, security procurement must consider the full life-cycle costs of procured weapons systems, including the specialised personnel needed to operate them and regular maintenance and upkeep costs. Major weapons systems can remain in service for decades and defence budget projections must reflect their true costs over time if macroeconomic and fiscal stability is to be achieved. All these should be approved and overseen by the national civilian authorities at the government level, to serve the national interests.

4.5. Effective asset management in the defence and security sector

4.5.1. Ensure adequate control and safety of security assets

The assets of security and defence institutions often make up a significant portion of the security budget. Weak control over these assets means that the government will continue to spend scarce resources for acquiring them. A system of effective control over their acquisition, distribution, usage, and storage should therefore be in place, in order to minimise waste and losses.

Weapons, ammunition, and other security items are dangerous and should be strictly controlled. Should they fall into the hands of persons not authorised and not professionally trained to handle them, insecurity and breakdown in the rule of law may ensue. Thus, it is equally imperative that security assets be adequately controlled and accounted by internal control institution and external oversight bodies for

on a regular basis. Defence and security equipment must also be available at the time and place required for military operations.

4.5.2. Accounting for and reporting on asset management

Accounting and reporting on asset management is necessary to ensure that funds were spent for acquiring these assets in the manner intended. Like any other public institution, security and defence institutions must account for public assets under their responsibility. Resources are limited and must be applied in accordance with the law if allocative and operational efficiency is to be achieved. In terms of asset management, the security sector is somewhat unique because the tools with which it delivers security services can also promote insecurity. Due to this increased risk, defence program managers must ensure safety of the stocks of arms and ammunition. It is important to note that the requirement to account for security assets is more demanding than the requirement for any other non-security assets of other government institutions.

To facilitate effective asset management, it is important to define and enforce asset management policies. This requires developing clear policies for asset acquisition, distribution, assigning responsibilities, establishing asset registers, and assigning unique identification numbers to the assets. There should also be regular inspections. The entire asset management processes should be computerised and no asset should be issued out unless it has been registered, given an identification number, and properly authorised. All asset movements between responsible persons must be recorded in the Asset Register. Secret weapons may have separate registers for effective control.

Good practices in oversight of the defence and security sector

The quality of democratic oversight is usually defined and assessed in terms of the availability and quality of information about the public sector's past, current, and future fiscal activities, as well as the institutional arrangements that determine fiscal policies and outcomes. It is essential to holding the government accountable for the use of public resources, including funds allocated to defence and security institutions. Countries whose public finances are more transparent usually have better fiscal discipline, a lower perceived level of corruption, better credit ratings, and lower public-sector borrowing costs.

Fiscal transparency requires that information be made accessible to policymakers and the public on a timely and regular basis. Standard budget, fiscal, and oversight reports that are routinely generated should be made available to policymakers. Advances in technology and PFM practices have made it easier and less costly to share this information across government sectors, including in the security sector. Use of IFMIS, for example, can provide a wider range of disaggregated data on underlying defence transactions at a very low marginal cost. Similarly, publishing security expenditure plans, budget proposals, and budget laws on the internet can greatly reduce costs associated with printing and distributing hard copies and can provide the public with more timely access.

5.1. Transparency versus secrecy

Not all information about the defence and security sectors should be made public. War plans, intelligence operations, and other aspects of the military budget can legitimately be kept classified/confidential. The planning and conduct of security operations and the assessment of security requirements are best addressed by security professionals.

Thus, it is important to implement a classification system that restricts legitimately sensitive information to those with a "need to know," including select members of the legislature and other oversight institutions, so as to guarantee accountability. This will have ramifications for what information is disclosed about defence and security expenditures, to whom, and under what conditions. Some international and regional organs have published general policies on information disclosure which can help to shape national strategies¹⁶.

In any country – which includes 167 Parties of the International Covenant on Economic, Social and Cultural Rights – where freedom of information is recognised as a constitutional right or as a human right, the legislation must balance the free exercise of the right and the public interests that may put limitations on it. As freedom of information is a right and not a favour or discretion granted by an authority, the burden of proving the necessity and proportionality of any restriction lies with the authority aiming to restrict it, regardless of the nature of information.

The formulation of an Information Disclosure Policy is a high priority, with the goal of meeting transparency requirements, the needs of oversight bodies and other stakeholders, and the standards set by partner countries or institutions in developing similar policies of their own. The development of an Information Disclosure Policy demonstrates that transparency, accountability, and information sharing are critical to the country.

Box 13: Justification of restricting right of access to information

- Justifications of classification are essential both for internal and external reviews.

The legal basis and substantive grounds for the restriction of access are contained in the legal framework around security, which enable the reviewer to assess the necessity and legality of classification. At the same time, the obligation of producing justification requires the originator to consider the possible harm of unauthorised disclosure and the level of protection needed to safeguard the information. In order to set up effective review mechanisms, written justifications should be required on all levels of classification, containing all details of classification, so as to enable a review on whether the classification is formally and substantively correct. As a rule, “basic information” and justifications themselves may not be classified, so as to provide a baseline to anyone asking for reviews of classification and seeking legal remedies within the ambit of their right of access to information.

- There should be a clear distinction in every legislation between the classification regimes and other measures to the effect of withholding information.

Using the legal protection provided to protect classified information and the resources allocated to safeguard them for the purpose of withholding quasi-secrets from the public should be avoided. If no concrete and legitimate interest exists in classifying information or if the information falls under an exemption established by an act of the Parliament, then that information should be available to the public. “Internal use”, “decreased efficiency” and other vaguely worded terms do not comply with a rule of law system, and this terminology should be repealed. Hungary and Sweden may provide good examples in this area.

Source: Transparency International, Classified Information – Recommendations. p. 47. <http://ti-defence.org/wp-content/uploads/2016/03/140911-Classified-Information.pdf>

5.2. Parliamentary oversight

In a functioning democracy, the legislature is the most representative governance institution, with the most direct connection to the citizens. In many countries, the executive can fluctuate in its attention and responsiveness to the public interest, which creates the risk that security power may be abused. Moreover, the public cannot act directly to ensure military accountability. A legislature that is properly empowered, resourced, and motivated is therefore an essential check on executive power and a critically important anchor for military accountability. More specifically, the legislature needs to have the sovereign authority to make laws and see them enforced.

The legislature should conduct oversight of the security sector, as it would of any other government sector. This can be done through mandatory reporting, questioning of security officials on security administration and program performance, and calling witnesses or demanding documentation during investigations of the sector. Several parliamentary committees might be involved in this oversight, such as those responsible for defence and security, for finance, and for public accounts.

The role of the legislature must be entrenched in a country's constitution so as to provide effective oversight over the defence and security institutions. The role of the legislature as it pertains to security sector finances, usually includes the following:

- **Definition of mandates, roles, and responsibilities of state security institutions.** Although the constitution often provides a basic foundation for civil-military relations and the existence and operation of security institutions, the particular size, shape, and character of a country's security sector is typically defined by laws enacted by the legislature.
- **Authorisation of the national PFM framework.** PFM law and regulations specify the division of responsibilities among the main actors in the budget process, including the legislature itself, as well as decisions regarding how resources will be mobilised, allocated, managed and accounted for.
- **Appropriation of funds to security institutions.** Legislatures usually have the authority to appropriate funds for defence and security institutions, scrutinise plans, programs, budget proposals, and review how appropriated funds are spent. Budget review and appropriations to the defence and security institutions should be regular, timely, and predictable, with no intra-period changes (unless a major contingency like armed conflict has arisen), thus requiring that budgets for defence and security institutions are legitimate and realistic with financial resources that are sufficient to cover approved programs, plans, and activities.
- **Oversight of spending of defence and security institutions.** Legislatures should hold civilian officials and security officers accountable for how approved policies, plans, and programs have been implemented. Oversight tools include: budget hearings, public hearings on audit reports with the security institutions, inquiries of defence and security officials to testify, investigations into allegations of policy failures or abuses by the defence and security sectors, financial malfeasance, as well as requiring responsible state officers to provide audit reports of the security institutions.
- **Audits of the security sector should be regularly reviewed by the legislature.** In addition to authorizing and mandating the supreme audit institution, the legislature also approves the appointment and removal of its head, approves its budget, and oversees its performance. In a well-functioning system, the supreme audit institution reports directly to Parliament and there is regular coordination between the two on substantive matters. The legislature will receive and review financial, compliance, and performance audits and will refer matters to the supreme audit institution for investigation.

The legislature should establish a legislative framework for its oversight of security sector finances. Laws that assign oversight responsibilities to the legislature might include PFM laws and regulations, audit acts, anti-corruption acts, or access to information acts.

Adequate provisions should be made for oversight of all secret or classified expenditures in the legal and regulatory framework for public financial management. This should be made in the PFM laws and regulations, as well as in Procurement laws and regulations. Such provisions should clearly identify representations from the legislature and the manner in which the oversight function could be exercised.

These practices are cumulative measures to minimize the risk of corruption, namely of parliamentarians, and include oversight of senators' operational expenses, the system for dealing with conflicts of interest and the Houses' regulations on receiving gifts, and the online publication of any gifts and invitations declared by National Assembly members. It calls upon the authorities to continue making headway in this field, in particular concerning oversight of Assembly members' operational expenses, the online publication of Assembly members' and senators' declarations of assets, and the declaration of concurrent positions, jobs, and/or affiliations.

Box 14: Parliamentary self-assessments

In recent years, several defence and security committees have conducted self-assessment exercises to identify the capacity gaps of the National Assemblies, with the view to closing these and being better able to perform their oversight roles. A commonly used approach has been to conduct the self-assessments in the context of a workshop, with external expert facilitators. Typically, a workshop is aimed at providing MPs with basic knowledge of international good practices in parliamentary oversight of the security sector. Thereafter, questionnaires are presented to the MPs to guide reflections on how they see the state of oversight in their own assemblies. The self-assessment tools are a good way to encourage MPs to self-identify areas for improvement in the functioning of their parliaments.

Source: Author

5.3. Auditing

5.3.1. Internal audits

An internal audit is an independent, systematic evaluation and assurance practice that is intended to improve an agency's risk-management, control, and governance processes. In contrast to the systems of internal control discussed earlier, an internal audit is conducted after an expenditure has been incurred. In contrast to external audits, an internal audit reports to the executive, either to the Minister of Finance (in a centralised model to the Ministry of Finance), to the Cabinet (in an independent model to the Cabinet), or to a defence or security minister. However, it does not report to the legislature, since it is an internal management function to the Executive arm of the government.

The objective of an internal audit is to improve agency performance and efficiency. An internal audit process requires efficient and reliable systems of accounting and financial reporting and a clearly defined management structure within the audited ministry if it is to improve efficiency and effectiveness. An internal audit will not be effective in a country that lacks internal controls or managerial accountability.

An internal audit should apply standards issued by an internationally recognised body, such as the Institute of Internal Auditors. Furthermore, an internal audit function should be established formally through a PFM law and regulations, or by any other statutory law of the country. This is to ensure the independence and authority of the internal audit function. The Ministry of Finance or the executive at large generally has more influence over the internal audit's legal, regulatory, and institutional frameworks and practices than it does over an external audit, since it provides the audit staff.

To enhance the work of the internal audit, a useful practice is to establish an audit committee for the security sector. Members of the audit committee should be independent of the relevant security institutions, should have a clear understanding of the issues in the security sector, and comprise a broad representation of skills (finance/accounting, human resources, intelligence services, etc. as may be appropriate). The tendency to include members who are still serving as officers in the security institutions can undermine the independence and effectiveness of the committee.

5.3.2. External audits

Supreme Audit Institutions (SAI) are established by a country's constitution with enabling laws and regulations and are mandated to independently review and express an opinion on the government's fiscal accounts. SAIs are also known as Auditors General, Boards of Supreme Audit, or similar, and provide a valuable external oversight role (monitoring, assessing, and reporting on security sector issues) in relation to accountability, effectiveness, efficiency, and other issues within their mandate. The specific institutional form will vary by country, from reporting directly to the legislature (the Congress Model), to

being an officer of the legislature (the Westminster or Parliamentary Model), whilst in Central Europe, the Court of Accounts has audit authority, as well as judicial and prosecutorial powers (the Judicial Model).

Audits generally fall into one of three categories: financial audits, compliance audits, and performance audits. Financial audits review agencies' financial statements to provide reasonable assurance that they are true and fair according to national standards. Compliance audits review agencies' adherence to established regulations, and can thus be particularly helpful in fragile states. Performance audits review management systems and processes to determine how economical and effective agencies are in meeting their assigned policy objectives. If other aspects of the PFM system are strong, supreme audit institutions can diagnose problems, identify systemic issues, and focus on materiality and risk. If PFM systems are weak, supreme audit institutions that are appropriately empowered and resourced can support reform, especially in areas such as accounting and reporting.

According to the Open Budget Initiative, the majority of countries' supreme audit institutions have *de jure* authority to audit the military sector. This is not a new phenomenon for more developed countries. Indeed, there is a long tradition of auditing the security sector, dating back to seventeenth-century Europe when militaries consumed the bulk of government resources and state survival depended on improving efficiency. Given the institutional weaknesses of fragile and conflict-prone states, it is therefore important that a robust external audit of the security sector is undertaken more regularly.

Audit standards issued by international authorities provide an objective and transparent methodology for collecting and analysing information. These standards do not guarantee the legality and accuracy of the transactions audited, but they do provide some level of assurance, especially when applied in a risk-management approach. Unfortunately, international standards are frequently not met in the military sector, especially in fragile and conflict-prone countries. Establishing unrestricted access to information necessary to conduct audits, the timeliness of audit reports, the political independence of external audit, and their ability to publicly disseminate findings are among the more common challenges. Military or security secrecy and the military sector's disproportionate political influence in many countries are particularly challenging in this regard.

Audited financial statements of the security sector, together with the audit report, should be made public. In many countries, such audit reports and the financial statements are often made public once they have been presented to the legislature. This allows public scrutiny by the general public, including civil society, to hold their governments accountable.

The role of ECOWAS

The *ECOWAS Policy Framework for Security Reform and Governance*, adopted by the Fifty Second Ordinary Session of the Authority of Heads of State and Government on 16 December 2017, in Abuja, Nigeria, takes into account the specific contextual factors which have shaped security governance in the region.¹⁷ It acknowledges the following documents as having shaped ECOWAS principles on democratic governance and security sector reform:

- The ECOWAS Revised Treaty (1993)
- The Protocol Relating to the Mechanism for Conflict Prevention, Management, Resolution, Peacekeeping and Security (1999)
- The ECOWAS Protocol on Democracy and Good Governance (2001)
- The ECOWAS Convention on Small Arms and Light Weapons, their Ammunition and Other Related Materials (2006)
- The ECOWAS Conflict Prevention Framework (2008)
- The Code of Conduct for the Armed Forces and Security Services of ECOWAS (2011)
- The ECOWAS Counter-terrorism Strategy and Implementation Plan (2013) and
- The ECOWAS Integrated Maritime Strategy (2014)

The ECOWAS Policy Framework lists several African Union and United Nations documents which have developed norms and principles.¹⁸ Moreover, it stresses the following core principles that are especially relevant to ECOWAS Member States:

- **African and West African solidarity and partnerships:** Through horizontal partnerships and South-South cooperation, African and West African countries can support one another in the objective of having effective, efficient, and accountable security sectors.
- **Respect for national sovereignty and territorial integrity:** ECOWAS shall neither tolerate nor support any SSR/G activities that may undermine peace and security in the region. Any support to SSR/G programmes and policies must respect the political independence, the national sovereignty, and the territorial integrity of Member States.
- **Recognising the linkages between SSR/G and regional integration:** An effective, accountable, and efficient security sector is crucial to sustainable development and the vision of ECOWAS to have a stable, prosperous West Africa, with free movement of people, goods, and services. The operationalisation

of the African Peace and Security Architecture (APSA), as the Regional Economic Communities and Regional Coordinating Mechanisms, are also important vehicles for integrated SSR/G.

- **Regional and national ownership:** Regional ownership is realized through ECOWAS' political decision to develop guidelines, norms, and principles on SSR/G in order to support Member States to design, implement, monitor, and evaluate SSR programmes. Member States likewise are to undertake SSR/G activities on the basis of a national decision. National ownership entails the political will to develop, lead, and implement SSR/G programmes, commit resources to them, and coordinate external support for their implementation.
- **SSR/G is context specific:** SSR/G programmes must be tailored to the needs, histories, cultures, and socio-political contexts of the applicable states, whilst respecting core principles of democratic governance, rule of law, gender equality, and respect for human rights.
- **SSR/G and gender:** SSR/G programmes will adhere to the principles of gender equality and women's empowerment, as enshrined in article 63 of the Revised ECOWAS Treaty (1993), the ECOWAS Gender Policy (2004) and the ECOWAS Regional Action Plan for the Implementation of UN Security Council resolutions 1325 and 1820, among others.
- **SSR/G and human rights:** SSR/G programmes will create a secure environment for the armed forces and security services, as well as civilian-led institutions to coordinate, implement, respect, and enforce human rights and international humanitarian law.

ECOWAS is already assuming regional leadership for SSR/G, and is assisting Member States to implement reforms. The area of financial governance represents a unique area in which it can promote the financial sustainability of the security sector. ECOWAS can play an important role by supporting Member States in harmonizing and coordinating their laws, planning tools and budgetary management methods in the security sector. The areas it can focus on are the following:

- **Respecting rules of budget management and discipline:** ECOWAS could adopt a protocol on budget reporting standards, programmes, and setting budgetary convergence criteria for Member States. These criteria may have a bearing on the budget deficit, debt, and taxation, as well as the allocation to education, health, security, and gender in the budget, etc.
- **Reforming management and auditing systems:** ECOWAS could encourage Member States to adhere to a standard scheme of coordinating structures for SSR/G in order to adhere to a uniform auditing and inspection procedure and to adhere to a uniform structure of state audit bodies.
- **Establishing periodic reviews of the national security sectors:** when the Member States allow their respective security sectors to be subjected to a periodic review, the results will be shared with their peers and the major risks will be managed at community level by means of an alert system.
- **Sharing experiences about managing security sectors in the region:** examples such as biometric census, banking services for salaries, and pension schemes could be shared at community level to ensure greater stability in the security sectors.
- **Promoting capacity-building of parliaments:** capacity-building supports actors to better play a role in the budget processes and provide informed oversight of the security sector.
- **Promoting a culture of budget transparency:** ensuring that designated institutions, as well as the public and the media, have adequate access to the information needed for them to exercise their rights and responsibilities.

Checklist

This checklist is a reminder of some of the key considerations for prescribing the best recommendations for good management of resources allocated to the security and defence sectors. This implies application to different national contexts in order to bring the management of resources allocated to the security and defence sectors into line with the guidelines. It's a policy document that requires national ownership for greater effectiveness.

The keys to appropriate financial supervision are following :

- The aim is to bring the management of the defence and security sectors out of the derogatory regime and into ordinary law.
- Assessing the needs of defense and security institutions to determine national priorities on security in the short, medium and long-term, the resources needed to accomplish them.
- Introduce more transparency in the management of allocated resources (including computerisation and capacity building of actors).
- Prioritise the reforms to be undertaken, starting with those that have a knock-on effect, notably the legal framework for “defence secrecy”.
- Ensure optimal financial management.
- Establish a budget adapted to the context of state security.

Resources

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Notes

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