POLAC MANAGEMENT REVIEW (PMR)
DEPARTMENT OF MANAGEMENT SCIENCE
NIGERIA POLICE ACADEMY, WUDIL-KANO

ANALYSIS OF SOCIO-ECONOMIC FACTORS ON THE EFFECTIVENESS OF NIGERIA CUSTOMS SERVICE IN BORDER MANAGEMENT GENERATION

Olusegun Olutayo Cyrus Institute of Governance and Development Studies, Nasarawa State University, Keffi

Andrew E. Zamani, PhD Department of Sociology, Nasarawa State University, Keffi

Usman David Institute of Governance and development Studies, Nasarawa State University, Keffi

Abstract

This study examines how socio-economic factors affect the Nigeria Customs Service (NCS) in border management and revenue collection. Despite reforms and technological advances, NCS faces ongoing challenges from internal institutional weaknesses and external socio-economic issues such as poverty, corruption, political interference, and poor infrastructure. These factors influence how border policies are applied and resisted in communities, impacting enforcement and national revenue. Using Institutional Theory and Coordinated Border Management, the research explores how socio-economic realities interact with institutional capacity to affect customs performance. The study surveyed 55 purposively selected customs officers, trade stakeholders, and officials from Nigerian agencies using structured questionnaires analyzed with descriptive statistics to evaluate perceptions of institutional effectiveness. Findings indicate poverty-related smuggling, corruption, logistical problems, and cultural ties significantly weaken NCS operations. Respondents identified shortages in manpower, training, infrastructure, and poor inter-agency coordination as critical issues needing reform. NCS effectiveness is closely linked to the broader socio-economic context of border regions. Institutional deficits, combined with socio-economic deprivation, hinder border security and revenue generation. The study recommends creating an independent anti-corruption unit, upgrading infrastructure and technology, boosting community involvement and livelihood initiatives, unifying border management agencies, expanding digital customs systems, and reforming laws to enhance accountability. These integrated actions are vital for strengthening NCS capacity and securing Nigeria's borders.

Keywords: Nigeria Customs Service (NCS), Border Management, Socio-Economic Factor Smuggling and Corruption.

1. Introduction

Border management plays a pivotal role in safeguarding national security, regulating trade, and controlling illegal transnational activities (Iyanuoluwa, 2024). In Nigeria, the Nigeria Customs Service (NCS) occupies a central position in managing these borders, yet its effectiveness is persistently challenged by both internal institutional weaknesses and external socio-economic realities (James, 2024). Despite policy reforms and the adoption of modernization frameworks such as e-customs and coordinated border management, the performance of the NCS remains uneven across the country's porous and expansive borders (Iyanuoluwa, 2024).

This paper situates the effectiveness of the Nigeria Customs Service within the broader socio-economic context of border communities and national institutions. It argues that poverty, corruption, political interference, and inadequate infrastructure are not merely external obstacles but deeply embedded socio-economic conditions that shape how border policies are interpreted, implemented, and sometimes resisted. In choosing to focuse on these socio-economic dimensions, this study provides a more grounded understanding of why certain border enforcement strategies succeed or fail.

The effectiveness of Nigeria's border security management significantly impacts international trade revenue. According to the International Monetary Fund (IMF, 2022), enhancing customs efficiency could substantially increase Nigeria's trade revenue, thereby contributing to broader economic stability and development. Customs duties, excise taxes, and trade-related levies form a crucial part of Nigeria's non-oil revenue. Technological advancements are vital in improving border security management; the implementation of automated customs systems and data analytics enhances risk management and operational efficiency, facilitating quicker processing of goods and better compliance monitoring (World Customs Organization [WCO], 2021). Additionally, utilizing drones and advanced surveillance systems can improve border monitoring, enabling customs officials to respond rapidly to illegal activities (WCO, 2021). Developing integrated information systems for real-time data sharing among customs, immigration, and law enforcement agencies can further enhance coordination and effectiveness in border management (WCO, 2021).

To further enhance border security, a proposal has been made for the creation of a Nigeria Border Force by merging the NCS with the Nigeria Immigration Service. This consolidation aims to streamline operations and improve national security by combining resources and expertise. Such a merger would allow for a unified approach to border management, enhancing surveillance, intelligence sharing, and response to security threats while reducing redundancy (Yakubu, 2023). Community engagement is another essential aspect of effective border security management. Involving local communities in border areas can enhance intelligence gathering and reporting of suspicious activities. Community awareness programs can foster cooperation between customs and residents. Educating the public about the importance of border security and the negative impacts of smuggling can encourage community vigilance and support for customs operations. Moving forward, partnering with civil society organizations can help monitor border activities and promote transparency, thereby strengthening the overall effectiveness of border management (Olomu *et al*., 2019).

The paper builds on previous research that examined structural and policy challenges within Nigeria’s border management architecture. While the earlier work emphasized administrative coordination and technological integration, this study extends that inquiry by investigating how lived realities such as youth unemployment, communal complicity in smuggling, and the erosion of public trust undermine border enforcement and institutional credibility.

The integrating of theoretical insights from Coordinated Border Management (CBM) and Institutional Theory puts this research at the vantage point to uncover the institutional and societal dynamics influencing NCS operations. In the long run, the findings aim to inform a more holistic approach to border security and economic governance, aligning policy interventions with the socio-economic contexts in which the NCS operates.

2. Literature Review

2.1 Conceptual Review

Custom

Customs plays a crucial role in international trade, national security, and fiscal policy. Traditionally, customs administrations regulated the flow of goods across borders, levied duties, and ensured compliance with trade laws. Recently, their role has shifted from primarily revenue collection to a multifaceted agency involved in trade facilitation and border security. Customs can be seen as both a governmental institution and a regulatory framework responsible for overseeing imports and exports, collecting tariffs, and enforcing trade laws. The term "customs" originates from historical practices of collecting duties known as "customary dues" (Reyes, 2014). Today, customs encompasses revenue collection, trade facilitation, and border enforcement, which are essential for economic policy, national security, and international relations (Grainger, 2007).As globalization complicates cross-border transactions, customs institutions have expanded their responsibilities. They now not only collect revenue but also facilitate legitimate trade and combat smuggling and terrorism (World Customs Organization [WCO], 2021). In developing countries like Nigeria, customs revenue is vital for government income, especially where direct taxation is weak (Adewuyi & Olayiwola, 2019). Customs also streamline import and export procedures to enhance competitiveness. The World Trade Organization (WTO) emphasizes customs reforms to reduce costs and delays (WTO, 2017), which in turn attract foreign direct investment (FDI). Moreover, customs officers protect national borders against threats to public health, the environment, and security (Cantens, Ireland, & Raballand, 2015).To fulfill these roles, customs relies on legal authority, technology, and institutional capacity. Legal frameworks define customs operations, while technology enhances efficiency and reduces corruption (Holloway & van Dijk, 2021). International cooperation, facilitated by organizations like the WCO and WTO, highlights customs as a key player in global trade governance (McLinden et al., 2021).

Nigeria Customs Service

The origins of the Nigeria Customs Service (NCS) trace back to the colonial period when the British established customs duties primarily to regulate trade and generate revenue. Formal customs operations began in 1891 with T. A. Wall’s appointment as the first Director of Customs for the Niger Coast Protectorate, marking the start of structured customs practices as the British sought to control revenue through duties on imports (Adeola, 2023; Nigeria Customs Service [NCS], 2024). During this time, customs duties served as financial instruments and tools for economic strategy, aimed at protecting British interests and limiting competition (Oladipo, 2021). Over the years, customs functions expanded to include administrative controls and enforcement against smuggling, laying the groundwork for the modern NCS.

After Nigeria gained independence in 1960, the NCS underwent reforms to localize operations. The Customs and Excise Management Act (CEMA) of 1958 provided a legal framework for customs operations, consolidating the agency's powers in revenue collection and trade facilitation (Federal Ministry of Finance, 2022). The NCS has continued to modernize, adopting technology and international best practices to enhance effectiveness (WCO, 2024). A significant restructuring occurred in 1985, transferring customs from the Federal Ministry of Finance to the Ministry of Internal Affairs, leading to the creation of the Customs, Immigration, and Prisons Services Board (CIPB) (NCS, 2024). In 1992, the Department of Customs and Excise returned to the Federal Ministry of Finance and was officially designated as the Nigeria Customs Service, marking a significant institutional shift.

The NCS has continued to evolve, with leadership changes leading to reforms that improved operational efficiency and oversight. Notably, Dikko Inde Abdullahi's tenure introduced the Pre-Arrival Assessment Report (PAAR) in 2013, enhancing the NCS's role in destination inspection and training personnel at a newly established Command and Staff College (NCS, 2024).

Institutional Effectiveness

Institutional effectiveness refers to the ability of an organization to deliver its mandate through efficient structures, processes, and behaviors (Beals, 2023). For the Nigeria Customs Service (NCS), this includes enforcing customs laws, facilitating legitimate trade, collecting revenues, and curbing illegal border activities (James, 2024). In theory, customs institutions function within formal rules and regulatory frameworks; in practice, their effectiveness is influenced by internal dynamics such as staffing quality, inter-agency coordination, bureaucratic discipline, and logistical support (Osifodunrin, & Lopes, 2022).

Empirical studies in Nigeria show that customs operations are often undermined by inadequate resources, outdated infrastructure, limited access to modern technology, and weak internal oversight (Olomu, Owumi, & Ibe, 2019). For example, many border posts still operate with manual clearance procedures, which delay trade and increase opportunities for corruption. This dysfunction is further reinforced by a lack of regular capacity-building and poorly motivated personnel, resulting in inconsistent enforcement of laws (WCO, 2022). Inter-agency rivalries, overlapping mandates, and fragmented data systems also dilute institutional coherence, making it difficult for the NCS to work effectively alongside bodies such as the Nigeria Immigration Service, NDLEA, and other border stakeholders (UNODC, 2021).

Institutional effectiveness, therefore, is not just about having the right laws or policies in place; it requires a well-functioning internal system, responsive leadership, and adaptive structures. Without these, policy initiatives—even when well-intentioned—often fail at the point of execution. As DiMaggio and Powell in Aksom & Tymchenko (2020) emphasize, institutions tend to adopt formal structures for legitimacy, but their real performance depends on how those structures operate in specific contexts.

Socio-Economic Conditions

Socio-economic conditions in Nigeria's border regions play a crucial role in shaping the operations of the Nigeria Customs Service (Mohammed, 2017). Border communities, Ahmodu-Tijani & Olanrewaju (2020) say, often suffer from poverty, unemployment, low literacy, and weak infrastructure, all of which create an enabling environment for informal trade and smuggling. In these areas, illegal cross-border trade is not simply a criminal activity—it is often viewed as a survival strategy and an economic necessity (Nnpub, 2022; Gana et al, 2023).

Such environments complicate the work of customs officers. When smuggling becomes normalized within a community, efforts at enforcement are often resisted or undermined. Cultural and kinship ties across borders also make strict enforcement politically and socially sensitive (Akinyemi, 2021). Furthermore, border communities may be reluctant to cooperate with customs authorities, particularly if they perceive the state as absent or exploitative. The informal economy thrives in this vacuum, reducing compliance with customs regulations and encouraging illicit flows of goods, arms, and even persons (Nosiri & Ohazurike, 2016).

Another key socio-economic challenge is political interference. Powerful individuals with economic stakes in cross-border trade often use political connections to shield smuggling operations from enforcement. This weakens institutional independence and exposes officers to intimidation or manipulation (Olomu et al., 2019). When officers operate in such environments, their ability to carry out duties is not only shaped by institutional policies but also by the socio-economic and political forces around them.

The socio-economic context, therefore, must be treated as an active force that shapes enforcement behavior, compliance levels, and public perception of the NCS. Institutional reforms that do not take into account these conditions are likely to fall short in real-world impact.

Border Management Outcomes

Border management outcomes refer to the tangible results of policy and institutional interventions in controlling cross-border movement of goods, people, and illicit activities (Ahmodu-Tijani & Olanrewaju, 2020). In the Nigerian context, these outcomes are often measured in terms of customs revenue collection, reduction in smuggling activities, improved clearance times, and increased stakeholder confidence in border institutions (James, 2024; Clark, n.d).

However, these outcomes are closely tied to both institutional capacity and socio-economic realities. When the NCS is properly equipped, well-trained, and functions in a stable policy environment, border enforcement becomes more predictable and efficient. For instance, the introduction of single-window systems and e-customs platforms in some ports has significantly reduced clearance times and improved revenue monitoring (Matsudaira & Koh, 2022). Yet, these technological solutions are less effective in rural or understaffed borders where infrastructure is lacking or where local communities resist formal trade routes.

On the other hand, where institutional systems are weak and socio-economic pressures are high, enforcement tends to collapse. Smuggling becomes more prevalent, laws are selectively applied, and corruption erodes public trust in customs institutions. In such cases, border security becomes reactive rather than strategic, driven more by survival and political influence than national policy objectives (Nosiri & Ohazurike, 2016).

The framework thus views border management not merely as a matter of policing or technology, but as a governance outcome shaped by interactions between formal institutions and lived socio-economic realities. Sustainable border security and trade facilitation require aligning institutional mandates with the everyday experiences and constraints of those operating in and around the borders.

2.2 Empirical Review

Adebayo et al. (2022) conducted a study on Socio-Economic Factors in Lagos State. This study analyze the socio-economic factors influencing the effectiveness of the Nigeria Customs Service (NCS) in border management. Targeting a sample of 200 customs officials, the researchers used structured questionnaires to collect quantitative data. Data analysis was performed using descriptive statistics and regression analysis, grounded in Systems Theory to elucidate the interdependencies within customs operations. The findings revealed that socio-economic factors such as local economic conditions, employment rates, and community engagement significantly impacted customs operations. Specifically, high unemployment levels correlated with increased smuggling activities, undermining customs effectiveness. However, while the study provides valuable insights, it could benefit from deeper qualitative insights into the complexities of local economic conditions. Additionally, the reliance on self-reported data may introduce bias, as customs officers might underplay the influence of socio-economic factors on their operations.

Ogunleye (2023) examined the determinants of Customs Effectiveness socio-economic. The objective is to assess the determinants of customs effectiveness in Ogun State, focusing on a sample of 150 traders and customs officers. The research employed a mixed-methods approach, combining quantitative surveys with qualitative interviews to capture a comprehensive view of the challenges faced by the Nigeria Customs Service. Data were analyzed using inferential statistics and thematic analysis, grounded in Institutional Theory. The study highlighted how socio-economic conditions such as poverty and local market dynamics affect compliance with customs regulations. Findings indicated that higher poverty rates correlated with increased smuggling, as residents resorted to illegal activities for survival. The study concluded that addressing local economic issues is essential for enhancing customs effectiveness. While the findings are significant, the geographic scope limits generalizability, and the reliance on perceptual data may reduce the validity of the conclusions. Future research could broaden the scope to include other regions and explore the long-term impacts of socio-economic development on customs operations.

Ibrahim and Salami (2024) conducted research on Impact of Political Dynamics in the southeastern region, targeting 120 customs officers to analyze the socio-economic factors affecting customs performance. The study utilized qualitative interviews as the primary data collection method, with content analysis used for data interpretation, grounded in Public Choice Theory. The findings revealed that socio-economic conditions such as corruption and political interference heavily influenced customs operations. Respondents reported that corrupt practices among local officials weakened enforcement efforts and revenue collection. The study emphasized the need for socio-economic reforms to mitigate these challenges, suggesting that improving local governance could enhance customs effectiveness.

Although the study provides valuable insights, its reliance on qualitative data limits generalizability. The findings could be enriched by incorporating quantitative data to measure the extent of socio-economic impacts more precisely. Additionally, exploring the specific mechanisms through which political dynamics affect customs operations would add depth to the analysis, providing a clearer roadmap for necessary reforms.

Akinyemi et al. (2023) examined the resource dependence and customs effectiveness socio-economic factors affecting customs effectiveness in Kano State, targeting 180 customs officers and traders. The study utilized structured questionnaires for quantitative data collection, analyzing the data using descriptive and inferential statistics. Grounded in Resource Dependence Theory, the findings highlighted that socio-economic conditions, such as trade volume and local market stability, directly influenced customs revenue generation. The study concluded that enhancing local economic conditions and market stability is vital for improving customs effectiveness. While the study provides valuable insights, its reliance on survey data limits the depth of analysis. Future research could benefit from qualitative interviews that explore the motivations and perceptions of customs personnel regarding socio-economic challenges. Additionally, a longitudinal study could assess how changes in local economic conditions over time affect customs operations and revenue generation, providing a more dynamic understanding of the relationship between socio-economic factors and customs effectiveness.

Obi and Nwankwo (2024) conducted research on Community Engagement and Customs Operations in Enugu State, sampling 130 customs officials. The study utilized a mixed-method approach, combining quantitative questionnaires with semi-structured interviews, allowing for comprehensive insights into operational challenges. Data analysis involved both statistical methods for quantitative data and thematic analysis for qualitative insights, grounded in Systems Theory. The findings revealed that socio-economic factors such as community engagement and local business conditions significantly impacted customs operations. The study concluded that areas with strong community support experienced better compliance and enforcement outcomes. While the research effectively highlights the need for community engagement, it could provide specific examples of successful community initiatives to enhance customs effectiveness. Additionally, the study's reliance on self-reported data may introduce biases, potentially skewing the results. Future research should explore how different community engagement strategies can be operationalized and evaluated for their effectiveness in improving customs operations and revenue collection.

Ekong and Okoye (2025) researched on Infrastructure and Border Management. The objective is to investigate socio-economic factors affecting border management in Cross River State, targeting a sample of 140 customs officials and local traders. The study adopted a qualitative design, using interviews and document analysis to gather insights. Grounded in Public Choice Theory, the findings indicated that socio-economic challenges such as poverty and lack of local employment opportunities significantly hindered customs operations. Participants noted that economic desperation often led to increased smuggling activities. The study recommended local economic initiatives to alleviate poverty and improve customs effectiveness. While the findings are relevant, the study could enhance its recommendations by exploring specific examples of successful local economic development initiatives. Additionally, the reliance on qualitative data may limit the generalizability of the findings. Future research should investigate how economic improvements can be directly linked to enhanced customs operations and revenue generation, providing a clearer understanding of these dynamics.

Eze and Okafor (2024) examined the impact of socio-economic factors on customs effectiveness in Delta State, surveying 150 customs officers and stakeholders. The study utilized a mixed-methods approach, combining quantitative data from surveys with qualitative insights from interviews. Data were analyzed using both qualitative and quantitative methods, revealing that socio-economic conditions, including local market dynamics and infrastructure, significantly influenced customs revenue generation. The study recommended targeted investments in local economies to enhance customs operations. While the findings are promising, the study should provide insights into how to assess the effectiveness of such investments over time. Establishing metrics for evaluating the impact of local economic initiatives on customs performance would strengthen the recommendations. Additionally, the study could benefit from exploring potential barriers to implementing these investments, such as resistance from local communities or lack of coordination among stakeholders, which could hinder the success of proposed initiatives.

Nwobi (2024) investigated socio-economic factors affecting the Nigeria Customs Service in the southwestern region, targeting 90 customs officers through qualitative interviews. Thematic analysis allowed for a deeper understanding of individual experiences and challenges faced by customs personnel. Grounded in Organizational Culture Theory, the study revealed that a negative organizational culture significantly impacted customs efficiency in revenue collection. Respondents described a culture of fear and low morale, which stifled innovation and hindered performance. The findings emphasized the importance of fostering a positive organizational culture that encourages collaboration, transparency, and employee engagement. While the study effectively utilizes narrative analysis to explore organizational culture, it could enhance its findings by providing specific examples of how a negative culture manifests in daily operations. Additionally, while recommendations for fostering a positive culture are commendable, exploring potential challenges in changing entrenched practices would provide valuable insights for implementation.

2.3 Theoretical Framework

In the globalized economy, effective border management and efficient customs operations are critical components of national security and economic sustainability. For developing countries like Nigeria, the strategic role of the Nigeria Customs Service (NCS) transcends mere collection of import and export duties; it encompasses the protection of territorial integrity, regulation of cross-border trade, facilitation of legitimate commerce, and generation of substantial public revenue. However, Nigeria's border environment is fraught with challenges such as smuggling, porous and under-policed borders, corruption, and policy inconsistencies, all of which undermine trade compliance and revenue mobilization. To address these complexities, a robust theoretical lens is essential to guide the analysis of how the NCS can optimize its functions in both border security and international trade revenue generation. This paper examines four basic theories, namely, Social Panic Theory, Segmentation Theory, Systems Theory, and Optimal Tax Theory, but adopts Optimal Tax Theory (OTT) as its underpinning theoretical framework to analyze how tax policy and enforcement strategies can be structured to enhance efficiency, reduce trade distortions, and improve fiscal performance.

Optimal Tax Theory (OTT)

Optimal Tax Theory (OTT), developed by economists such as Ramsey (1927), Mirrlees (1971), and Diamond (1998), aims to create a tax system that maximizes social welfare while minimizing economic inefficiencies. It evaluates how taxes can be structured to balance efficiency and equity, particularly in generating revenue for public goods and services. In the context of the Nigeria Customs Service (NCS), OTT provides insights into how tariff structures and border security policies affect trade revenue and economic goals.

At its core, OTT addresses the tension between efficiency—minimizing tax distortions—and equity—ensuring a fair tax burden. For example, Ramsey's rule suggests taxing goods with inelastic demand more heavily to minimize distortions (Ramsey, 1927). Mirrlees later emphasized the importance of information asymmetry and administrative costs in tax systems.

In customs administration, OTT helps design tariff regimes that maximize public revenue while encouraging compliance and reducing illicit trade. It suggests that tariffs should be structured for fiscal benefit and economic stability (Keen & Ligthart, 2002). This includes considering trade elasticity and enforcement costs in determining the optimal tax mix.

For the NCS, applying OTT requires examining Nigeria's economic environment, where informal trade and porous borders exist. High tariffs can drive legitimate traders to smuggling routes, so OTT recommends moderate, targeted tariffs to broaden the tax base (Emran & Stiglitz, 2005). Customs can benefit from differentiated rates based on demand elasticity, taxing luxury goods at higher rates while keeping essential goods affordable.

OTT also supports harmonizing tariff structures within the Economic Community of West African States (ECOWAS) to facilitate trade and enhance transparency. Additionally, integrating technology in customs operations can reduce administrative costs and improve compliance.

Despite its strengths, OTT has limitations, including assumptions of ideal conditions like perfect information and administrative efficiency, which are often not present in developing economies like Nigeria (Tanzi & Zee, 2000). Political dynamics may distort customs policy, leading to protective measures that favor elite groups. OTT may also overlook socio-cultural factors affecting taxpayer compliance, which can hinder effective tax implementation.

In summary, while OTT offers a robust framework for reforming Nigeria's customs administration and tariff policies, its successful application requires complementary reforms in governance and infrastructure. This theory aligns well with the study of the NCS's border security management and international trade revenue generation, as it addresses both fiscal and economic dimensions crucial for enhancing trade efficiency and revenue performance.

3. Methodology

This study employed a quantitative data collection through structured questionnaires with basic descriptive statistical analysis. The research focused on assessing the effectiveness of the Nigeria Customs Service in managing border security, drawing on insights from stakeholders in trade, customs, and security sectors. The target population included officers and professionals from relevant institutions such as the Nigeria Customs Service, Federal Ministry of Industry, Trade and Investment, Central Bank of Nigeria, Manufacturer Association of Nigeria, and other affiliated organizations. Using purposive sampling, 55 respondents were selected based on their professional relevance and experience. Data was collected through a self-administered structured questionnaire. The Likert-scale ranged from Strongly Agree to Strongly Disagree. For this paper, questions 13-16 were extracted from the data obtained from the thesis. Responses were analysed using descriptive statistics such as frequencies and percentages, with results presented in clean tabular.

4. Results and Discussion

The responses provide insights into the effectiveness of the Nigeria Customs Service (NCS) in managing border security, particularly regarding corruption, community complicity, infrastructure, and institutional performance. A strong consensus among respondents indicates that socio-economic pressures and institutional shortcomings significantly hinder NCS effectiveness.

Firstly, respondents widely acknowledged the role of poverty and local economic dependency, consistent with Nnpub (2022). In many border communities, smuggling is viewed as a viable livelihood strategy, aligned with findings from Badagry, where youth unemployment and community complicity undermine NCS enforcement. This confirms that economic deprivation drives informal trade activities.

Secondly, concerns about corruption within the NCS were prevalent, especially in operational border zones. Many respondents linked customs inefficiency to internal complicity with smugglers, supporting assertions by ICIR Nigeria (2022) and Olomu et al. (2019) about systemic corruption as a barrier to effective border control. There is significant convergence between observed perceptions and scholarly findings.

Logistical constraints, such as inadequate vehicles and poor infrastructure, echo the literature. BusinessDay (2023) highlights that these deficits limit the NCS's response capacity, while Nosiri and Ohazurike (2016) connect poor surveillance to rising security threats. Respondents' views reinforce these concerns, confirming that infrastructure remains a persistent obstacle.

Cultural and ethnic ties also influence border compliance, with respondents noting that familial affiliations impact enforcement. This aligns with Akinyemi (2021), who suggests colonial-era demarcations have created unregulated movements.

The interplay between smuggling and national security emerged, with participants identifying illicit arms and contraband as threats. This supports ICIR Nigeria (2022) and Gana et al. (2023), which argue that weak enforcement is exploited by transnational criminal networks.

Additionally, respondents called for reforms in customs procedures and inter-agency collaboration, a recommendation supported by Wealth and Sebele (2015) and Wajid et al. (2015). These studies emphasize the need for corruption-resistant customs practices tailored to local conditions.

5. Conclusion and Recommendations

This study examined the impact of socio-economic factors on the effectiveness of the Nigeria Customs Service (NCS) in managing border security. Findings reveal a complex relationship between institutional capacity and the social and economic realities affecting the NCS. While mandated to secure Nigeria's borders, the agency's performance is constrained by factors like poverty, unemployment, community complicity, and informal cross-border economies, which weaken compliance and frustrate enforcement. Institutional weaknesses—such as corruption, inadequate infrastructure, and poor inter-agency coordination further undermine effectiveness. The theoretical frameworks (Institutional Theory and Coordinated Border Management) stress that effective border control requires coherent institutions, multi-agency collaboration, local engagement, and alignment with economic and cultural contexts.

This paper argues that NCS effectiveness is linked to Nigeria's broader developmental realities. Strengthening border security demands a comprehensive approach that builds institutional integrity, fosters socio-economic inclusion, and promotes cooperative governance. Only through this context-sensitive model can customs operations transition from constraint to capability.

i. The Nigeria Customs Service should establish an independent internal anti-corruption unit to investigate and penalize corrupt officers.
ii. The Federal Government should invest in modern infrastructure, surveillance systems, and vehicles at key border locations.
iii. The Nigeria Customs Service should engage local border communities through awareness programs and community-based monitoring initiatives.
iv. The Ministry of Humanitarian Affairs and relevant development agencies should implement livelihood and skills development programs in border areas.
v. The Presidency should mandate a unified border management structure to ensure coordination between Customs, Immigration, and Security agencies.
vi. The Nigeria Customs Service should expand the use of digital customs platforms and risk-based cargo screening technologies.
vii. The National Assembly should amend relevant laws to clearly define agency roles and enhance accountability in border operations.

References

Ahmodu-Tijani, I., & Olanrewaju, D. K. (2020). Effects of the informal cross border trade in Western Africa: A study of Nigeria and Niger. *Jurnal Aplikasi Manajemen Ekonomi dan Bisnis, 4(2), 34–42*. https://doi.org/10.51263/jameb.v4i2.102

Akinyemi, O. (2021). Globalization and Nigeria border security: Issues and challenges. *Fiscal Transparency Opinion.* Retrieved from https://opinion.fiscaltransparency.org/globalization-and-nigeria-border-security-issues-and-challenges-omolara-akinyemi/

Aksom, H., & Tymchenko, I. (2020). How institutional theories explain and fail to explain organizations. *Journal of Organizational Change Management*, ahead-of-print(ahead-of-print). https://doi.org/10.1108/JOCM-05-2019-0130

Beals, I. (2023). Leadership quality and institutional effectiveness. *International Journal of Innovation, Leadership and Public Management.* Retrieved from http://www.ijilpm.com.ng

Berthod, O. (2018). Institutional theory of organizations. In R. Farazmand (Ed.), *Global encyclopedia of public administration, public policy, and governance (pp. 1–6)*. Springer. https://doi.org/10.1007/978-3-319-20928-9_63

BusinessDay. (2023). Improving Nigeria's border management for free trade. *BusinessDay Nigeria*. Retrieved from https://businessday.ng/opinion/article/improving-nigerias-border-management-for-free-trade/

Cheboi, S. (2009). Illegal migration thriving at far-flung border with Somalia. *Daily Nation.*

Clark, R. J. (n.d.). Customs in a world of enhanced trade facilitation. In *IMF eLibrary*. Retrieved from https://www.elibrary.imf.org/book/

Gana, M. I., Adamu, O. T., & Zakariya, M. R. (2023). Transnational security threats and border management: A study of cross-border crime challenges at the Nigeria-Niger border. *African Journal of Politics and Administrative Studies, 16(2), 713–726.* https://doi.org/10.4314/ajpas.v16i2.39

ICIR Nigeria. (2022). Smuggling promotes insecurity, unfair business practice – Experts. *The International Centre for Investigative Reporting.* Retrieved from https://www.icirnigeria.org/smuggling-promotes-insecurity-unfair-business-practice-experts/

Lammers, J. C., & Garcia, M. A. (2017). Institutional theory approaches. In C. R. Scott & L. K. Lewis (Eds.), *The international encyclopedia of organizational communication*. Wiley. https://doi.org/10.1002/9781118955567.wbieoc113

Matsudaira, T., & Koh, J. (2022). Customs administration and digitalization. In A. A. Pérez Azcárraga, G. Montagnat-Rentier, J. Nagy, & R. J. Clark (Eds.), *Strengthening customs administration in a changing world (pp. 203–220).* International Monetary Fund.

Mohammed, H. S. (2017). Nigeria's border and its effect on the economic and security development: A case of northern borders in Nigeria. *American Finance & Banking Review, 1(1), 50–61.* https://doi.org/10.46281/amfbr.v1i1.125

Nosiri, U. D., & Ohazurike, E. U. (2016). Border security and national security in Nigeria. *South East Journal of Political Science, 2(2)*. Retrieved from https://journals.aphriapub.com/index.php/SEJPS/article/view/808

Olomu, B., Alao, D. O., & Adewumi, E. F. (2019). Border security issues and challenges of the Nigeria Customs Service. *International Journal of Latest Research in Humanities and Social Science, 2(3), 10–19.*

Osifodunrin, E. A., & Lopes, J. D. (2022). Theory and determinants of regulatory effectiveness in a formal microinsurance context: The insurers' perspectives. *Journal of Governance and Regulation, 11(4, Special Issue), 277–288.* https://doi.org/10.22495/jgrv11i4siart8

Polner, M. (2011). Coordinated border management: From theory to practice. *World Customs Journal, 5(2), 49–64.*

Wajid, Z., Aziz, B., & Iqbal, Z. (2014). Smuggling around the world: An empirical investigation of causes and indicators. In F. Thoumi (Ed.), *The political economy and political analysis of cocaine and heroin in Afghanistan, Colombia and Myanmar (pp. 105–133)*. Springer. https://doi.org/10.32368/FJES.20141005

Wealth, E., & Sebele, F. (2015). Illicit trade, economic growth and the role of customs: A literature review. *Journal of Business and Management Studies, 9(2), 38–50.* https://doi.org/10.55596/001c.93995