



Military Expenditure and Human Security in Nigeria: A Content Analysis

Beatrice Chinyere Eneje¹, Ignatius Ikechukwu Ogbu²

^{1,2}Department of Accountancy, Alex Ekwueme Federal University Ndufu-Alike, PMB 1010, Ebonyi State, Nigeria

Accepted: April 24th, 2022

Published: April 30th, 2022

Citations - APA

Eneje, B. C. & Ogbu, I. I. (2022). Military Expenditure and Human Security in Nigeria: A Content Analysis. *International Journal of Advanced Finance and Accounting*, 3(3),37-54.

This study examined the impacts of military expenditure on human security in Nigeria. Following ex post facto research design, data were collected from Budget Nigeria, newspapers, and corporate websites and analyzed using content analysis. The results revealed that military expenditure is on the increase, caused by increasing crime wave, with negative effects on such human security indicators as health, food security, economy and education. Human security is vital for national development and should form the essential agenda of all nations. The government and its policymakers should focus more on harm reduction by investing in human security to reduce security threats and increase the capacity for peacebuilding and public safety, with the resulting effects on budget reduction.

ABSTRACT



Keywords: Content Analysis; Human Security; Military Expenditure; Accountability; Qualitative Data

Introduction

Military expenditure is the amount of financial resources allocated by a country to raising and maintaining an armed forces or other methods necessary for defense purposes. Strong, effective and efficient armed forces, strong enough to guarantee national peace and security is not negotiable for the economic well-being of a nation. This discourse anchors on the premise that defense is a critical sector that is vital by guaranteeing internal and external stability (Eme & Anyadike, 2013). Globally, military expenditure has increased tremendously faster than ever with an estimate of \$1917 billion in 2019, the highest level since 1988, with the United States leading in military expenditure of \$732 billion, remained by far the largest spender in the world in 2019, accounting for 38 percent of global military spending. China the largest military spender with \$261 billion equivalent to 14 percent of global military expenditure, Russia, United Kingdom, France, Japan, India, Saudi Arabia, Germany and Brazil at \$71.9, \$62.7, \$62.5, \$59.3, \$48.5, \$46.7 and \$35.4 billion respectively in the world and the highest among states in western Europe (Obasi et al., 2018).

At the regional level, Africa's military expenditure is estimated at \$41.2 billion in 2019. Algeria's military expenditure of \$10.3 billion in 2019 was the highest in North Africa and Africa as a whole, South Africa's military spending was the highest in sub-Saharan Africa at \$3.5 billion and Nigerian was the second largest spender in Sub-Saharan Africa, with an estimate of \$1.9 billion (Stockholm International Peace Research) (Nantan et al., 2019).

In recent years spending on the military by the Nigeria state has been volatile (Obasi et al., 2018). Nigeria has however witnessed unusual huge increase on military expenditure in the last few years. The 2018 budget of ₦ 1.334 trillion is allocated to security, up from 2017 figures of ₦1.142 trillion. In 2016, 2015 and 2014, the security sector allocation was ₦1.063 trillion, ₦969 billion and ₦932 billion respectively showing an upward trend in security expenditure (Dunne & Tian, 2016). The scope and coverage of security expenditure include all budgetary allocation directed at safeguarding the country's borders against foreign threats, and also, any expenses incurred in connection with security related activities within Nigeria.

Military expenditure is not without effect on budgetary allocation and human security. Concept of security, in the post-cold war era, has gone beyond securing lives and properties of the people through the protection of territorial integrity of the country against threats of external aggressors to include the protecting of citizens from the threats of diseases, hunger, unemployment, violation of human rights, displacements and shelter problems, conflicts among others (Adedoyin, 2013). This has grave implications for human security especially in the area of economic security, food security, health security, and education security.

Conceptually, threats to human security come in different forms like inadequate, poor or lack of quality education, food security, booming economy, human rights, good governance, health and development, judicious allocation of nation resources, and safe environment.

Human security is concerned with the security of vulnerable groups in the society. The researchers as one of the advocates of human security are of the view that the security of humans rather than the nation security should be at the top in the security programme of any nation. It is stated in (Nnam et al., 2018) that human security is about safeguarding the vital core of all human lives from critical and pervasive threats without interfering in long term human fulfillment. Human existence and public safety cover a minimal, basic or fundamental set of functions related to survival, livelihood, and dignity and in all intent and purposes, all institutions should at least and necessarily, protect the core from any interference.

Nigeria is among the developing nations with expanding financial and social services sectors. According to SIPRI (2018) Nigeria worth about \$568.51 in 2014 GDP and represents about 0.92 percent of world economy, ranking 26th in the world and first in Africa with an estimated population of about 177.8 million in 2014, military expenditure (% of GDP) in Nigeria was 0.51 as of 2018. Increase in military expenditure is meant to contain/curtail insecurity in the country, despite the continuous rise in budgetary allocations to military sector in the country, Nigeria has not rested insecurity situations in the country commensurate to funds allocated, the economy is still stunted, citizens still face rising unemployment, food insecurity, poor health services delivery, threat to live, poor quality and basic education. The discourse on the impact of military expenditure on human security in Nigeria in recent times draws attention of

the researchers to this question. How does military expenditure affect human security; most especially educational development, food security, economic growth, and health variables? Attendant to this question will give a new lease to effective policy-making in the country. It will help to form the needed link between the current rate of military expenditure and the human security in Nigeria.

This critical issue forms the focus of this study. The objective of the study is to examine the impacts of military expenditure on human security in Nigeria.

Conceptual Clarifications

Security Expenditure/Military Budget: Military expenditure/military budget or defense budget/security expenditure is the amount of financial resources allocated by a country to raising and maintaining an armed forces or other methods essential for defense purposes. Furthermore, military budget is the portion of the discretionary financial outlay of a country allocated to the ministry of defense. The expenditure is revenue in nature and incurred on administration and defense services that neither creates an asset nor reduces any liability of government (Abu-Bader & Abu-Qarm, 2003).

The security budget in Nigeria comprises of allocations from Ministry of Defense, Ministry of Interior and Office of the National Security Adviser (ONSA). Military budget was structured to address external and internal security threats including threats to oil installations, Boko Haram insurgency, Niger Delta Militancy, armed robbery, herdsmen farmers clashes, pipeline vandalism, inter-tribal crises, cultism, extortion and hooliganism, religious clashes, tensions, extrajudicial killings, cybercrimes and other abuse of technology, insurgency, banditry and others.

The scope of coverage of security expenditure includes all budgetary allocations directed at safeguarding Nigeria's borders against foreign threats and also any expenses incurred in connection with security related activities within Nigeria (Akeem, 2014).

Human Security

The idea of human security began to attracting attention in the world discourse as a result of the various reports of many independent international commissions set up by the United Nations and other regional bodies about 1950s through 1980s, occasioned by the growing dissatisfaction with the existing traditional idea of security (Nnam et al., 2018).

Human security is a vague concept with no specific or universally accepted definition; however, scholars are undisputed of the fact that it centers on the security of persons. It is basically a new concept which seeks to tackle fundamental issues threatening human beings and to find long-lasting solutions to them as its advocates aver that the referent for security is the human person first, instead of the country. Human security was first championed by the 1994 United Nations Development Program's (UNDP). Human Development Report describes human security as freedom from fear and freedom from want. It describes human security in two perspectives: firstly, it describes human security as safety from such chronic threats as hunger, disease, and repression, secondly it sees human security as protection from sudden and hurtful disruptions in the patterns of daily life whether in homes, in jobs or in communities. Again, the report states that human security is made up of seven items namely: food security. Health security, environmental security, economic security, personal security, community security and political security. Furthermore, Human Security Backgrounder (HSB), defines human security as a means to link together various humanitarian, economic, and social issues with the aim of reducing human suffering and ensuring the security of individuals.

Conceptually, threats to human security come in different forms like inadequate, poor or lack of quality education, food security, booming economy, human rights, good governance, health and development, judicious allocation of nation resources, and safe environment. But anti-human security is where there is existence of unwholesome treatments such as systematic state crimes, armed conflict, organized crime and criminal violence. Violent activities which has intensified in the recent times has largely undermined human security and national security. The concept

of national security in post-cold war period, has moved above securing lives and properties of the citizens through the protection of territorial integrity of the country against threats of external attacks to include the protecting of citizens from the threats of hunger, violation of human rights, displacements and shelter issues, diseases, unemployment, conflicts, political repression and environmental degradation among others (WILPF, 2014; Adedoyin, 2013; Nnam et al., 2018).

Contextually, there is similarity and slight difference between national security and human security. But the ideas and ideals of both terms are mutually inclusive and reinforcing to each other in the world security agenda. The ingredients common to both terms are situated upon protection of lives and property. In the layman perspective, human security is limited to freedom from fear that is freedom from violent threats against individual like: death, physical and psychological abuse and abduction. Adedoyin (2013) and Nnam et al. (2018) posit that human security's main point resonates around the vital core of human needs which has to do with removal of fear and want and as far as people are concerned, that the basic necessities of life such as food, shelter, education, health and freedom are all people want.

In furtherance to this, Nnam et al. (2015) '*clearly stated that human security is pointed towards safeguarding the vital core of human lives from critical pervasive threats without impeding long-term human fulfillment. The vital core in this context is all about a minimal, basic/fundamental rule of functions related to survival, livelihood, and dignity therefore all stakeholders should, at least more importantly, protect the core from any interference*'. Uja and Eboh (2006) see human insecurity as state of fear and anxiety coming from concrete or lack of protection from political, economic, social and environmental threats that affect the individual as well as the country at national and international levels.

The causes of human insecurity as identified by Otolorin (2017) are terrorism, ethno-religious conflicts, politically based violence, systematic and political corruption, economic vicissitudes, irregularities, unemployment, poverty, uneducated and unskilled and organized violent groups, weak security system, porous borders, imbalanced and inadequately planned development, and marginalization.

Method

The study adopted qualitative method to examine the implications of military budget on human security in Nigeria. The *ex post facto* research design is considered suitable for this study. This is because the data were purely obtained from secondary sources. The public scrutiny institutions, in particular audit institutions, anti-corruption agencies, public accounts committee, and legislators are key factors in the process of budgeting and control. If there is to be any form of accountability, they have to be accorded high priority in the process. The oversight function of the military budget is very weak in Nigeria. The legislature is supposed to vet expenditure and represent a check on the executive with regard to policy and spending in order to ensure accountability and transparency, this hardly ever happens. The data on military expenditure, on which judgment on excessive military expenditure was based, were very weak and the coverage of military budgets is difficult to determine. The reasons range from wrong classification of military items under other sectors and the availability of special funds for discretionary spending by government, deliberate hiding of military expenditure items, a significant proportion of military expenditure is off-budget in a number of states, and these off-budget expenditures are financed either under some other heading in the government budget, like interior or public works or entirely outside the public expenditure framework through some separate funds.

Again, the public is not allowed access to the information for research purposes, and official statistics on the phenomenon is highly sensitive. To avoid related restrictions and risks involved, the use of secondary data collection methods becomes very necessary and safer. Heaps and Waters in Hansen and Mowen (2000) accepted that "*you might resolve to use secondary data if you are working on a research project that covers highly sensitive topics, involves a vulnerable or difficult to access population, or where primary research might place you in an unsafe situation.*"

Accordingly, securing primary data and first-hand information on military expenditure from military themselves is extremely difficult and statistics on the military budget are usually collated, grouped and restricted within the military in Nigeria, the researchers largely depend on secondary sources of data collection to report the expenditure to the scientific community.

As a result of this, evidential data for this study were particularly sourced from Budget Nigeria, and newspapers to ascertain the effect of military expenditure on human security.

The Nigerian budget office, Budget civil organization, Premium Times, and The Guardian Newspapers were purposely selected because they have reliable budget allocation reports. Aside that, the instrument was subjected to research examination for content validation and reliability, which enable the researchers to understand how the data were originally collected and the level of their originality and trustworthiness. We made use of budgetary analysis in this study, which requires the assemblage of data from existing sources, like Budget/Budget allocation and newspapers Heap & Waters in (Hansen and Mowen, 2000). Studies on terrorism, insurgency and corruption among others have been undertaken using this source of data collection (Hansen & Mowen, 2000).

Content analysis was used to provide an exploratory analysis of the secondary data. The data were collected, organized in tables, and contents were descriptively analyzed to direct and orient the discussion and conclusion. The human security indices covered include impacts of military expenditure on food security, impacts of military expenditure on health variables, impact of military expenditure on economy, and impact of military expenditure on educational development. We considered only these aspects of human security partly because they make up the major constituent parts of the Nigerian budget and partly due to their direct link with the current trends in human right violation as a result of internal security challenges currently facing Nigerian citizens.

Within the frameworks of security budget, the analysis was anchored on five-year security budgets of 2014, 2015, 2016, 2017 and 2018.

Results

Table 1: The most relative positives and negatives in military expenditure, 2008-2009 spending figures in US dollar (\$)

| RANK | COUNTRY | SPENDING(\$M) | POSITIVE % |
|------|-------------------|---------------|------------|
| | | 2019 | 2018-2019 |
| 1 | Bulgaria | 2127 | 127 |
| 2 | Togo | 171 | 70 |
| 3 | Uganda | 646 | 52 |
| 4 | Slovakia | 1865 | 48 |
| 5 | Serbia | 1144 | 43 |
| 6 | North Macedonia | 151 | 30 |
| 7 | Guatemala | 344 | 24 |
| 8 | Tunisia | 1001 | 23 |
| 9 | Burkina Faso | 358 | 22 |
| 10 | Iraq | 7599 | 21 |
| 11 | Jamaica | 252 | 20 |
| 12 | Afghanistan | 227 | 20 |
| 13 | New Zealand | 2927 | 19 |
| 14 | Kazakhstan | 1766 | 19 |
| 15 | Brunei Darussalam | 415 | 17 |
| 16 | Zimbabwe | 547 | -50 |
| 17 | Mozambique | 137 | -22 |
| 18 | Benin | 68.1 | -20 |

| | | | |
|----|--------------|-------|------|
| 19 | Niger | 172 | -20 |
| 20 | Saudi Arabia | 61867 | -16 |
| 21 | Iran | 12623 | -15 |
| 22 | Zambia | 293 | -13 |
| 23 | Lebanon | 2521 | -12 |
| 24 | Oman | 6730 | -12 |
| 25 | Bahrain | 1405 | -9.3 |
| 26 | Argentina | 3143 | -9.2 |
| 27 | Sudan | 722 | -9.2 |
| 28 | Angola | 1471 | -8.7 |
| 29 | Nigeria | 1860 | -8.2 |

Source: Trends in World Military Expenditure. Stockholm International Peace Research Institute, Fact Sheet. (Dhikru & Akinola, 2019; Nantan, 2019).

From Table 1, Nigeria was the second largest spender in the Sub-Saharan Africa in 2019. It allocated more than \$1.9 billion to security sector higher by 8.2 percent of 2018 (Table 1). The reason(s) for the increase in military spending in the region was due to armed conflict. For instance, in the Sahel and Lake Chad region, where there were several ongoing armed conflicts, as well as Burkina Faso, Cameroon and Mali. But Nigeria never experienced any armed conflict in the period 2019 but spent such huge amount of money in internal security arisen as a result of terrorism, herdsmen-farmers attacks, kidnaps, cattle rustling, pipeline vandalism, intertribal clashes, cultism, religious clashes, tension, cybercrimes and others see Institute of Economics and Peace (IEP).

Table 2: Nigerian Budgets and Allocations to Security Sector [2014-2018]

| Year | National budget | National security budget | Allocation to defence | Allocation to internal security | Additional allocation to military internal operations | Allocation to office of national security adviser |
|------|-----------------|--------------------------|-----------------------|---------------------------------|---|---|
| | ₦TN | ₦TN | ₦TN | ₦TN | ₦TN | ₦TN |
| 2014 | 4.962 | 0.932 | 0.340 | 0.152 | 0.24 | 0.117 |
| 2015 | 4.5 | 0.969 | 0.357 | 0.156 | 0.42 | 0.88 |
| 2016 | 6.08 | 1.063 | 0.443 | 0.202 | 0.21 | 0.89 |
| 2017 | 7.441 | 1.142 | 0.469 | 0.216 | 0.25 | 0.123 |
| 2018 | 8.612 | 1.334 | 0.572 | 0.253 | 0.75 | 0.123 |

Source: Budget Nigeria (2020)

Specifically, military expenditure reached N1.334 trillion in 2018 and accounted for 15.49 percent of the country's total budget of N8.612 trillion (See table 2) higher than in 2017 of ₦1.142 trillion which represented 15.35 percent of annual budget of ₦7.441 trillion. Nigeria security spending has increased continuously since 2014 18.78 percent; between 2015 and 2016 security expenditure was ₦0.969 trillion equivalent to 21.53 percent and ₦1.063 trillion at 17.48 percent respectively (Budget Office, 2020).

Remarkably, between 2014 and 2018, acknowledged security expenditure rose ₦24.12 billion with additional military internal operations and in 2015 ₦42.17 billion allocated to military internal operations. Similarly 2016 budget in Nigeria acknowledged that military allocation made up N21. Billion extra military internal operations expenditure; ₦25.00 billion for 2017 and significantly, security spending increased geometrically in 2018 with additional allocation in military internal operations of N75.00 billion (See table 2).

Ezeani and Ezeibe (2011) remarked that increasing security allocation shows that Nigeria security expenditure increases even in peace times and such increment leads to declining GDP, increased inflation and heightened security situation.

Year after year, the security sector continues to gulp the highest chunk of Nigeria’s expenditure. In the year 2014 to 2018, the country is estimated to have allocated ₦2.133 trillion to the office of National Security Adviser – equivalent to 39.21 percent of the total security budget of ₦5.44 trillion, while the Defense ministry got a total allocation of ₦2.185 trillion representing 49.21 percent within the period of study (2014 - 2018). The heads of the country’s security agencies have severely claimed allocations to the sector were insufficient to equip the armed forces and make them operationally inefficient to deliver on their mandates. Table 3 effectively debunked the assertions of the security agencies claims and evidently, total of ₦5.44 trillion has been allocated to the federal security sector in the past five years. Yet, Nigeria continues to face attacks from the extremist Boko Haram group whose activities have claimed over 11,000 lives in the last five years. Still kidnaps, crude oil theft, armed robbery, banditry and other sundry vices are also widespread across the country (Olufemi, 2019). However, how these huge sums were spent remains unclear as there were no reliable performance reports by the security agencies. The security sector has refused to make its spending public, making it difficult to track Nigeria’s investment on the security agencies

Table 3: List of selected countries by spending on education (percentage of GDP as at 2020)

| <i>Country</i> | <i>Year</i> | <i>Expenditure on education Percentage of GDP</i> |
|---------------------|-------------|---|
| <i>Lesotho</i> | 2018 | 6.5 |
| <i>Guyana</i> | 2017 | 6.3 |
| <i>South Africa</i> | 2018 | 6.2 |
| <i>Argentina</i> | 2017 | 5.5 |
| <i>Jamaica</i> | 2018 | 5.4 |
| <i>Chile</i> | 2017 | 5.4 |
| <i>Kenya</i> | 2017 | 5.2 |
| <i>Nepal</i> | 2018 | 5.2 |
| <i>Malaysia</i> | 2017 | 4.8 |
| <i>Mauritius</i> | 2018 | 4.8 |
| <i>Barbados</i> | 2017 | 4.7 |
| <i>Vanuatu</i> | 2017 | 4.7 |
| <i>Burundi</i> | 2017 | 4.7 |
| <i>Sierra Leone</i> | 2017 | 4.6 |
| <i>Colombia</i> | 2017 | 4.5 |
| <i>Afghanistan</i> | 2017 | 4.1 |
| <i>Egypt</i> | 2012 | 3.8 |
| <i>Ghana</i> | 2017 | 3.6 |
| <i>Iran</i> | 2018 | 4.0 |
| <i>Nigeria</i> | n.a | n.a |

Source: World Bank (2019)

From table 3, it is self-evident that Nigeria has no record or information on the list of selected countries by spending on education (percentage of GDP for the period 2017 or 2018). But Lesotho spent 6.5 percent (the highest) on its GDP in 2018, followed by Guyan 6.3 percent, South Africa 6.2 percent in 2018, and the lowest value was 3.6% in 2018 by Ghana. Comparing the budgetary behavior by Nigeria spending on education (percentage of GDP) and some other countries across Africa reveals that Nigeria’s giant status is not found where it matters the most especially in the level of attention paid to the education sector. While other African countries seem to have recognized the importance of education to development of human capital, a better economy, a safer society and a prosperous nation, Nigerian’s attention is still found sustaining military spending. Instead of Nigeria to set the pace in implementing global standards rather it has a lot to learn from Younger African nations across the continent. Based on the table 3, South Africa topped in the continent with 6.2 percent in 2018 followed by Kenya 5.2 percent, Burundi 4.7 percent, Sierra Leon 4.6 percent, and Ghana 3.6 percent. Adebajo (2019) posit that education appears to be an anathema to all forms of government administrations in Nigeria, whether military dictatorship or a democratically elected individual, a Southerner, Northerner, a major general or professor.

Table 4: Budgetary allocation to education sector [2014-2018]

| <i>Year</i> | <i>Education Sector budget</i> | <i>Capital EXP Budget</i> | <i>Recurrent Expenditure Budget</i> |
|-------------|--------------------------------|---------------------------|-------------------------------------|
| | ₦BN | ₦BN | ₦BN |
| 2014 | 565.8 | 51.3 | 444.08 |
| 2015 | 551.6 | 23.5 | 459.7 |
| 2016 | 557.4 | 35.4 | 444.8 |
| 2017 | 540.89 | 56.9 | 398.9 |
| 2018 | 651.2 | 102.9 | 439.3 |

Source: BudgIT Nigeria (2020)

According to table 4, the recent years spending on education by Nigeria has been volatile. Of the five year 2014-2018, the year 2014 witnessed an allocation of ₦565.8 billion representing 11.41 percent, decreased to N551.6 billion in 2015 and increased again to N557.4 and 9.16 percent in 2016. The trend repeated with a decrease to N540.89 of 7.27 percent in 2017 and increased to N651.2, 7.14 percent in 2018. The trends of financial expenditure to education sector from 2014 to the present moment, reveals fluctuating and low allocation to the education sector. This trend even fall short of the recommendation of the United Nations Educational Scientific and Cultural Organization (UNESCO) that developing countries should allocate between 4 to 6 percent of GDP and between 15 percent and 20 percent of government total annual budget to the education sector. Indeed, allocation to education sector has been miserly.

And this poor funding has been identified as the major reason for the rot and challenges in the education sector, especially tertiary education, which has led to frequent strikes by teaching and non-teaching staff since early 1990s.

Table 5: Budget Allocation to Health Sector [2014-2016]

| <i>Year</i> | <i>Health Sector budget</i> | <i>Capital EXP Budget</i> | <i>Recurrent Expenditure Budget</i> |
|-------------|-----------------------------|---------------------------|-------------------------------------|
| | ₦BN | ₦BN | ₦BN |
| 2014 | 264.46 | 49.52 | 214.94 |
| 2015 | 259.75 | 22.68 | 237.08 |
| 2016 | 250.06 | 28.65 | 221.41 |
| 2017 | 308.46 | 55.61 | 252.85 |
| 2018 | 411.60 | 86.49 | 269.97 |

Source: Researchers Compilation, 2020

For the five years in succession (2014-2018), the health sector has been relegated to a less significant sector to the advantage of security sector in terms of Nigeria's National Priorities in the annual budget allocation. According to table 5, the 2014 budget and 2015 budget allocated only 5.78 percent to health sector. The 2016 budget was no better with only 4 percent allocation. This was also the case for 2017 and 2018 budgets with 4 percent and 4.4 percent respectively. Nwankwo (2019) stressed that Nigeria has failed to properly fund the health sector using the country's failure to meet the National Healthcare Act 2014 which stipulates that at least one percent of the consolidated revenue fund (CRF) be allocated to basic healthcare fund (BHCF).

A look at table 5, the health budget for 2014-2018, Nigeria government showed continued lack of commitment to prioritize health sector funding. Though there is a marginal increase in between the years, 2014 was N339.38 billion, 2015 N347.26 billion, 2016 N353.54 billion, 2017 N380.16 billion and 2018 N528.14 billion. This reflects an increase recurrent expenditure through the five years of 2014 N214.94 billion, 2015 N237.08 billion, 2016 N221.41 billion, 2017 N252.85 billion and 2018 ₦269.97 billion. However, the capital expenditure dropped and was fluctuating. 2014 ₦49.52 billion, 2015 ₦22.68 billion, 2016 ₦28.65 billion, 2017 ₦55.61 billion and 2018 ₦86.49 billion. The trend of budget allocation to the respective years revealed that though the total health budget continues to rise in the recurrent expenditure, the capital expenditure fluctuates. It is clear from the analysis as per table 5, which indicates that the increase in the recurrent budget at the detriment of capital allocation that sees to infrastructural investment

in health, health research, training, health promotion and others. From the analysis of other three human development sectors (Security, Education and Health) of the country, security sector got the highest appropriation for the periods under study.

Table 6: Incidence of violence attacks in Nigeria for 2016, 2018, 2020

| <i>Date</i> | <i>City/state</i> | <i>Number of casualties</i> |
|-----------------|--------------------------------|--|
| 2016 | | |
| <i>Sept.24</i> | Bakassi Cross River | Niger Delta killed 6 soldiers & 2 militants |
| <i>Sept.25</i> | Marte Borno | Boko Haram killed 4 soldiers & soldiers killed 24 boko haram |
| | Maiduguri Borno | Boko Haram killed 4 soldiers |
| <i>Sept.26</i> | Chibok Borno | Boko Haram killed 3 |
| | Ogba/Egbema/Nolomi Rivers | Cultists killed 6 |
| <i>Sept.29</i> | Oredo Edo | Kidnappers kidnapped the wife of CBN Governor |
| <i>Sept.30</i> | Bakassi CrossRiver | Soldiers killed 7 Niger delta militants |
| 2018 | | |
| <i>March 17</i> | Ningi Bauchi | 17 Nigerians troops killed |
| | Ugheli Noth Delta | Herdsmen killed 4 |
| <i>March 19</i> | Omala kogi State | Herdsmen killed 10 |
| <i>March 20</i> | Remo North Ogun | Police killed 6 kidnappers |
| | Birni Gwari Kaduna | Bandits killed 12 soldiers |
| <i>March 22</i> | Guma Benue | Herdsmen killed 2 |
| | Jos South Plateau | Herdsmen killed 3 |
| <i>March 23</i> | Jos Plateau | Soldiers killed 20 BH , BH killed 1 solidier |
| 2020 | | |
| <i>June 6</i> | Tsafe Zamfara | Troops killed 2 bandits |
| <i>June 6</i> | Bali & Donga local Governments | Troops killed 2 bandits |
| | Taraba | Sectarian violence resulting 4 and 2 deaths respectively |
| <i>June 6</i> | Guma Benue | Herdsmen killed 12 civilians |
| <i>June 6</i> | Konduga Borno | ISWA fighters killed 6 Nigerian soldiers |
| <i>June 6</i> | Zumi Zamfara | Nigerian troops killed 40 bandits |
| <i>June 7</i> | Kwayanbana Zamfara | Military Airstrikers killed many bandits |
| <i>June 7</i> | Konduga Borno | Boko Haram killed 5 and kidnapped 9 |
| <i>June 9</i> | Gubw Borno | Boko Haram killed 81 and kidnapped 6 |
| <i>June 9</i> | Faskari katsina | Bandits killed 8, kidnapped 9 |
| <i>June 9</i> | Lamurde Adamawa | Communal clash led to 3 deaths |
| <i>June 10</i> | Damboa Borno | Boko Haram 4 |
| <i>June 10</i> | Gwoza Borno | Troop killed 10 Boko haram |
| <i>June 11</i> | Released video of | Boko Haram killed one soldier & one Police Officer |
| <i>June 12</i> | Faskari katsina | Bandits killed 8, kidnapped 9 |

Source: Researchers compilation, 2020 from Council on Foreign Relations (2018) and John Campell (2020)

Going by brutality and viciousness of recent terrorist, banditry, herdsmen attack and sectarian attacks of civilian population in Nigeria as shown in table 6 were previously unthinkable. The state of insecurity in Nigeria, the beheadings by ISIS and their murderous assaults in Paris, and the Al Shabaabas slaughters in Kenya have compelled the international community and Nigeria in particular to re-think human security paradigm, prompting a reflection on the difficult question of how public financial resources allocation for security do infringe on programs aiming at reducing poverty and promoting sustainable human and economic development. According to a report by (Notaras,

2011) and table 6 which shows that the sustained, unjustified bloodshed and destruction of resources, both human and material for about a decade now by all the criminal activities in Nigeria are more than ISIS and Al Shabaab combined.

Furthermore, Berazneva and Lee (2013) established that the crises in Nigeria's regions (Northern and Southern), which involves long standing tensions between ethnic and linguistic groups; attacks by criminal groups and banditry (for instance kidnapping and grand theft along major high ways) led to fresh wave of population displacement. Amalu (2015) and Nnam et al. (2018) study stated that years 2011 and 2012 witnessed Boko Haram consistent attacks, killing Nigerian troops and civilians in Kaduna, Abuja, Kano, Yobe, Plateau, states and other Northern states. Again, Nnam, et al. (2020) reported that years 2016, 2018 and 2020 witnessed serious and consistent attacks that resulted to many deaths and kidnapping across the Nigerian geo-political regions.

Discussion

The consequences of any act of violence as a result of insecurity are often despicable and far-reaching. The examination of the impacts of the insecurity on human security will largely be based on the broader perspective of human security variables with particular reference to food security, health, education and economy which are the primary needs of every individual and mostly budgeted for in any nation's annual budgets.

Impacts of Military Expenditure on Food Insecurity

Nwozor and Ake Madupe (2019) posit that one of the major bases upon which human security stands is the guarantee that everyone will have access to the necessity of life, of which food is among them. The achievement of food security has become the major goal of nation states as well as the global community. However, food security according to Food and Agricultural Organization (FAO) (202) is when all people of all times have physical and social and economic access to safe food consumed in sufficient quantity and quality to meet dietary needs and food preferences and is supported by the environment of adequate sanitation, health services and care, allowing for a healthy and active life.

But insecurity in Nigeria has hindered the achievement of sustainable access and availability of food in a clean environment, not allowing for a healthy and active life of Nigeria people notably residence in the northern region where the terrorism and conflict are predominant. The protracted armed conflict involving groups like; Boko Haram, Fulani herdsmen and bandits among others in terms of invasion and sacking of farming communities have led to many civilian casualties thereby creating acute insecurity. The state of insecurity in many of these farming settlements has made it practically difficult for farmers to continue to engage in farming activities optimally, thus affecting productivity and causing market restriction in form of movement of people, goods and services with attendant food price shocks Fadare et al in Food and Agriculture Organization (1996). For example, most of the food items consumed in the southern part of Nigeria are brought in from the market of the northern part especially from Benue, Taraba, Nasarawa, Plateau, Zamfara, Gombe and others, and it has been cumbersome due to fear of the attacks from Boko Haram, terrorists, herders and other violent groups.

Prior to the discovery of oil in commercial quantity in Nigeria South-South zone, agriculture occupies a central place in the Nigerian economy. There was a healthy economic competition among the then four regions of the country as each showed its comparative advantage by specializing on the production of specific agricultural produce. The northern region has been known for high food production compared to the other regions of the country. Nigeria was reasonably self-sufficient in food production and major exporter of cash crops (Gillan et al., 2019) and agriculture has been a major source of income and employment. Agriculture caters for 95% of the food needs of Nigerians and contributed 64.1% of the Gross Domestic Product (GDP) and employed over 70% of the Nigeria population Paul, cited in (WILPF, 2014).

Despite the meaningful contribution of agriculture to the growth of Nigerian economy, and various national development plans that Nigeria implemented such as Operation Feed the Nation, Green Revolution, Agricultural Transformation Agenda, National Economic and Development Strategy (NEEDS), Agricultural Promotion Policy (APP), no significant milestone has yet been recorded in the agricultural sector. Again, African leaders under the auspices of the African Union (AU) in partnership with the New Partnership for Africa's Development (NEPAD) recognizes that the agricultural sector is the engine of economic growth in Africa including Nigeria and formed the comprehensive Africa agricultural development programme (AADP) to revitalize and leverage on the agricultural sector to drive development of the continent. Of the major objective of (AADP) is to achieve 6% growth in productivity with the expectation that African countries will devote at least 10% of their annual national budget to agriculture and guarantee food security and providing decent incomes to farmers and agricultural ancillary workers (Jelilov et al., 2018). Neither did Nigeria achieve CAANP 6% growth in agricultural productivity nor divorce at least 10 per-cent of annual national budget to agriculture due largely to gallop increase in budget allocation to the military. Generally, the translation of intention of revitalizing the agricultural sector into concrete reality could only be possible when government shrunk military expenditure and improve budgets to agriculture through improved security of farming communities to decrease the incidence of criminality (Federal Ministry of Agriculture and Rural Development).

Impacts of Military Expenditure on Health

Defense, education, health, agriculture and others are the major constituent parts of the state budget. Military expenditure according to Levi in Dunne (2016) promote security, justices, and evoke people to be obedient. The excess use of any expenditure in one sector creates an opportunity cost in other sector of the economy. But health has a significant contribution in attaining better social welfare program and well-being both at the individual and national levels. Improvement in health through policies have upgraded health efficiency as life expectancy has been improved from 54-71 years in 1960-2015 and infant mortality has been reduced from 102 to 24 per thousand live births during the 1960 – 2015. But life expectance is 54-69 year as at 2019. More specifically, this figure equaled to 59 years for males and 63 years for females' life expectancy at birth in Nigeria and is among the lowest in Africa as well as in the world. Infant mortality was about 74.2 deaths per 1,000 live births (Abu-Bader & Abu-Qarm, 2003).

These large health inequalities point a serious problem to Nigeria government and the need for an effective and balanced budget to achieve the goal of world health progress that has been position at third (3rd) priority in the Sustainable Development Goals (SDG). Access to good health is key in achieving human security. However, the real problem for nation state is to scout an adequate volume of military spending. This is because any additional amount spent above the necessary level is certainly a great loss to the nation as a whole. Studies by Bates (2001), Hendrix, et al. as cited in Afolabi (2020) posits that countries with more budget allocations devoted to military do take fewer threats, have the ability to enforced policies, provide fewer opportunities for rebels and external conflicts. But these assertions are not obtainable in Nigeria currently.

The spate of violent attacks in recent times characterized by kidnapping and killing of people, destruction of houses, schools, health care centres, farms among others has plunged the country into a chronic state of insecurity. The basic health and protection which constitute security to the human person primarily has therefore been threatened by the sum of criminalities going on in Nigeria.

The inadequate/ unbalanced allocation of financial resources between the military and the health sector has resulted to poor primary health care outcomes such as, decline of life expectancy rate, infant mortality, and high number of unimmunized children, no progress in universal healthcare coverage and others.

There are increasing cases of communicable diseases in the region and among the region's population displaced into the neighboring States and countries. Year-on-year, more than a million lives are lost and many more experience injuries. The increasing numbers of the injured has led to the overcrowding of healthcare centers and hospitals with so much pressure on machines leading to break down as well as the health workers working overtime. Aside from physical disability which those who survive violent crimes and flee for their lives into internally displaced person

camp (IDPC) sustain, psychiatric disorders are rife and manifest commonly as post-traumatic stress disorders as well as other anxiety condition, depression and other forms of affective disorder. This shows that even in the camps the affected persons may still have memories of the violent which will disrupt normal life patterns. Nation Bureau of Statistics reported that in 2015 alone, Displacement Tracking Metrix (DTM) assessment set up by the International Migration Organisation (IOM) identified 1,491,706 internally displaced persons (IDPs) in States of Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe with about 6 percent of this figure attributed to inter Community clashes and the remaining 94% was caused by different forms of Boko Haram terrorism. NEMA also recorded an additional 47276 IDPs in Plateau, Nasarawa, Kaduna and Kano. This brings the total number of registered IDPS in 2015 to 1,538,982 in northern states of Nigeria.

However, situation reports from the camps indicate that about one in five people in the camps are severely malnourished, including children and nursing mothers. Furthermore, no facilities are available for pregnant women, they give birth under risky conditions. More so, less than half 49% of children in the (IDPCs) were unable to receive immunization of DPT/Penta dose which was far below the 90% target in sustainable development goal '4' to reduce child mortality. Again, after 2001 meeting of African leaders' summit they agreed to be spending at least 15% of yearly budget on the health sector.

Vein, Dixon & Moon, Nolpin, Nabe, and Adeola in Dunne and Tian (2016), each found that huge military expenditure have a negative effect on social well-being (health). The reason being that Nigerian state diverts reasonable amount of resources away from social health sector.

The implication is that the diverted fund to military creates opportunity cost in health sector thereby reducing access to health services, the issue of overcrowdings in IDPCs creates deprivations like non access to improve and freshwater which has a productive impact on health, immunization agenda is a focal point against reducing a cluster of viruses and play a vital role in reducing infant mortality and boosting life expectancy (Rogers and Wofford, in (Hongli Fan, 2017).

Impacts of Military Expenditure on Economy

The disorderliness, lawlessness, fearfulness and other forms of threats to human security occasioned by insecurity have serious negative impact on the economy of Nigeria. The effects of insecurity is felt both internally and externally.

In dealing with the increasing insecurity in Nigeria, the government has been budgeting billions/ trillions of naira to military. These are large sums of financial resources that would have been allocated to productive sectors of the economy to grow and develop the economy. The widespread of criminality and violence in Nigeria has ramifications and its impacts are mostly on individual's family and national economy. Some of the salient consequences are as follows:

Destruction of Economic Activities: With pervasive insecurity, it results in internal displacement of people and paralyzing of economic activities in the most affected communities. Cases abound of death of economic activities in the north-eastern states of Borno, Adamawa and Yobe states of Nigeria over the last decade due to violence Boko Haram insurgency and how agricultural produce in North Central Benue, Nassarawa, Plateau, Kaduna states of Nigeria have been worst affected by the herdsman farmer clashes. Insecurity in these states have also resulted in internal refugees within Nigeria and neighboring countries of Cameroon, Niger Republic among others. The implication is that people in internally displaced camps (Refugee camps) are unable to contribute to economic activities. Ogbonna & Jimene cited in Alenoghena & Nwokoma (2020) stated that; the impact of violence and terrorism on the agricultural sector is hugely based on a perceived fear by farmers of the risks of being attacked by insurgents. Aside that, farmlands have become a hideout for insurgents, who then target the agricultural sector for daily supplies.

Arising from this, is a huge decline in agricultural production due to constraints in human mobility and attacks on storage facilities. The increased fear of attack has made other factors such as transportation more risky and therefore more expensive, thus, adding extra pressure cost to economic output. The overall impact has manifested in food shortages, increase price of food items, poverty and hunger.

Decimation of consumer confidence and decrease in Foreign Direct Investment (FDI). The unending insecurities as has been the case recently in Nigeria has depressed consumer confidence and reduced the confidence of foreign investors. The insecurity affect individual as well as business spending, who due to the uncertainty insecurity creates, halt investment decision. This attitude mostly affects economic performance and could be a major reason in the slow growth environment in Nigeria. Aside depressed consumer confidence, massive security challenges have worsened investor confidence particularly in the present situation where the country is experiencing weak and ineffective government response to the security challenges. The implication is that the security challenges has reduced drastically the FDI flow to Nigeria to a very low level. The United Nations Conference on Trade and Development (U N C T A D) reported that FDI flows to Nigeria average \$5.3 million annually from 2005 -2007. The same UNCTAD data show FDI flow to Nigeria currently averaged \$3.3 billion from 2015 -2019, a period that has been marked by the heightened and widespread insecurity in Nigeria. This shows that insecurity is one of the major reasons for Nigeria unattractiveness for inward foreign investment in the last 5 years (2015-2019). This is not helpful to the growth of the economy.

Furthermore, struggle for personal survival undermines innovations. Nigerians are creative people. According to Akeem (2014) Nigerians in diaspora are among the leaders in innovation and change in many sectors. But back home, survival has become the overriding consideration for many citizens. Heightened insecurity has made a lot of Nigerians become more risk-averse in terms of places they go to and the people they interact with. Traveling from one city to another in Nigeria has become a game of chance and death dodging for many citizens. Under the situation, creativity is reduced and innovation set aside. But innovation is a vital engine needed to drive change and growth in Nigeria and Africa as a whole. The implication is that as people are afraid to move around freely in the country, many opportunities in businesses are being lost. Decline in innovation leads to decline in productivity. The continued insecurity leads to a feeling of helplessness and hopelessness especially in the areas that are vulnerable and amongst victims and families. The state of agitation affect productivity. For instance, with the rampant kidnappings on major highways in some parts of Nigeria, many roads have become no-go areas. The inability to travel freely reduces productivity of those affected.

Tourism sector as part of the economy is also affected by the insecurity. Tourism generates income, provides employment opportunities, and propels a country's overall economic growth and development. It is vulnerable to reduce in fearful conditions. Tourists do not visit unsafe places. Insecurity in Nigeria has led to many countries advising their citizens not to travel to many parts of Nigeria. The British Foreign and Commonwealth Office (FCO) for instance advice British nationals against travelling to 16 states of Nigeria. With such dire warning, fewer foreigners will make Nigeria a destination of choice. Tourism sector contributed about 1.7 billion Naira to Nigeria's GDP in 2016 (Budget Office, Budget Research, 2020). This contribution was a significant boost for the economy. In the same year Nigeria GDP shrank to 2.24 percent year-on-year in the third quarter following a 2% decline in previous year, as against the market expectation of a 2.5% decline.

From the foregoing, it is clear that insecurity is no longer just a problem that affects one sector but the entire economy and must be taken care off as a matter of economic priority. Umaru and Haruna (2015) stated that the cost of insecurity in Nigeria in terms of lost GDP per annum is estimated at 0.82%. On the same vein, reported on the downward trend in contribution of services sector to GDP from 2017 to 2019 in the following order 55.8%, 52.02% and 49.73 per cent respectively. A stable and conflict free environment propels a country's overall economic growth but is vulnerable to dwindle in insecurity pose environment as evidenced in Nigeria currently.

Impacts of Military Expenditure on Educational Development

The role and relevance of education like other human security variables, has been thrust aside. Obtaining quality and even basic education in Nigeria, particularly in the northern part, has been very different since the outbreak of insecurity about a decade and half ago (Hansen & Mowen, 2000). But there are many cases of conflict that triggered an acute humanitarian and forced displacement crisis, with devastating impact on the education sectors by causing partial school closure and the destruction of the gadgets that help in teaching and learning, further deepening under development of human capital and regional inequalities. The most prominent among them are the attacks by terrorists which led to the abuse, neglect and death of many students and teachers. In April 2014, the kidnappers invaded a government secondary school in Chibok, Borno state, kidnapped 276 students and destroyed many gadgets (Amalu, 2015). On February 19th 2018, the kidnappers invaded government secondary school in Dapchi community, kidnapped 113 girls in Yobe state. Again, in December 11th 2020 kidnappers entered Kankara community in Katsina state and took away 303 boys. Furthermore, on 17th February 2021, abductors invaded Jangebe community and abducted 317 girls from the government secondary school, on March 12th of the same year kidnappers made a way with 29 students in Afaka, Kaduna state. On 17th and 20th April of the same year 2021, kidnappers took away 41 students kagara community Niger state and 20 students and some teachers of the Greenfield University Kaduna respectively (<https://www.premiumtimesng.com>). The abductors were allegedly brainwashed and recruited some of the kidnapped students into terrorist group and others kidnapped for ransom to divert the attention of the security operatives, and the ones recruited into terrorist group were successfully used in suicide bombing like the chibok girls of 2014 (Amalu, 2015). Sequel to the uncontrolled abductions, schools and other social services, have been totally closed down. This is to avoid further casualties and maintain safer community.

However, the implementation of public safety through increased budget allocation to the military is not without its negative effects on education development. The consequence is that schools and other social institutions have been shut down to prevent more killings and abductions of students and other civilian population for ransom or their use in suicide mission by the kidnappers. This has also resulted in diverting more States financial resources to counter the attack. Students, teachers, educational administrators, parents and guardians and other residents in the affected communities in Nigeria have been educationally, physically, economically, psychological, emotionally and socially displaced and relocated. All these dehumanization result to serious threats to education development. The kidnapping, conflict and unrest have triggered an acute humanitarian and forced displacement crisis, with devastating social and economic impact on the affected localities, further deepening under- development and regional educational inequalities. The conflict has had a particularly high impact on education system, distracting access to education, disrupting school calendars and social services, especially for young people. Schools were damaged and destroyed, teachers were threatened and, in some cases, killed and schools were transformed into shelter for IDPs. Schools that are in operation especially across the affected States like Borno, Adamawa, Katsina, yobe, Niger are overcrowded and are largely unable to meet the needs of the host population and IDPs. The estimated total impact of the conflict on the education sector is about US\$273 million, 53% of which is accounted for by the meagre allocation to the education sector.

Despite the ongoing crisis and conflict in education sector in the northern Nigeria, it is discovered that educational sector in Nigeria is poorly funded. The explanation to this can be attributed, among others to excessive military budgets. These distractions have the effect of preventing and diminishing the quality of teaching and learning Lia & thyme cited in Budget Office, Budget Research (2020). Again, the negative effects include among others school closures as a result of targeted attacks, the military use of school buildings, death and injury to teachers, pupils and students, the danger of sending students/ wards to school, forced population displacement. All this amount to not achieving meaningful academic development. Furthermore, on the average, teaching, learning and living standards in the majority of the affected communities declined during the period of abduction and displacement.

Overall human security has declined, financing of education declined while military spending continued to enjoy a modest level relative to social programs. It is worthy of note that during the periods of kidnapping, killing and displacement, military were prone to have larger armies, greater imports of arms and more human rights violation in order to counter attacks (BudgIT Research, 2020). This is not without adverse effects on the financial resources of the Nigeria country. For example, the percentage of Nigeria government expenditure to military was significantly higher than allocations to education and other social program during the period of the school children kidnap of 2014, 2018, 2020 and 2021 (see Nigerian budget allocations 2014, 2018, 2020 and 2021). Budget Office, BudgIT Research (2020) notes that defense spending impact on the quantity and quality of education. Provision of adequate financing to the education sector is a priority of government all over the world. In support of the view, the World Bank has recommended that less developed countries should allocate at least 26% of their GDP/annual budget to the education sector annually. Consequentially, there is need for equity throughout the country in education development and to engage in the emancipation of achieving sustainable development and attending to the recommendation of UNESCO. The agency's recommendation of allocating between 20 - 26 percent of annual budget to education in less developed countries is a well come development. Adam Smith was of the position that the services of the military, no matter how honorable, useful, necessary amount to nothing for which an equal amount of other resources can be used. The implication is that a country that spends a meaningful share of its GDP on military is more likely to experience fewer investments and a lower development. It is worthy of note that the persistent face-off between academic staff union of universities (ASUU), non-academic staff Union (NASU), college of education academic staff Union (COEASU), Nigerian union of teachers (NUT), among others and the Nigerian federal government has been as a result of issue of underfunding of public education.

Conclusion and Policy Implications

The thrust of this study was to examine the impact of military expenditure on human security in Nigeria. The paper was undertaken to determine how military expenditure impacted on human security mostly education, health, food security, and economy which are pointers to human rights and how this in-turn scared economic investment, retarded education, has a new narrative for food insecurity and takes its negative tow on economic growth. The result of the study revealed negative effects of consistent and sustained increase of military expenditure on human security variables.

Essentially, the study result showed that increasing military expenditure dry's-out allocation to education programs, health variables, food security, and economic growth. This result by the study has policy implication that the government should therefore, as a matter of deliberate policy initiative try to strike a balance between military expenditure and improvement in human security variables by trading some allocations off the military budget, creating enabling and peaceful environment.

The budget of education should be in-line with UNESCO recommendation of 15% to 20% of the national budget if the country hopes to reverse the trend of decline. If government fails to act now, millions of young Nigerians will have minimal or no skills to compete in an increasing competitive world as crime rate and poverty are directly linked to lack of skills and education.

Investment in health and in actions to address the environmental and social determinants of health in Nigeria are lower than they should be. The perpetual increase in injuries, deaths and non-communicable diseases is putting Nigeria under the pressure of double burden of diseases. The policy of allocating more than 15% of the annual budget should be put in place and sustained as this could lead to increased life expectancy, and reduced maternal and infant mortality and surpass the target of the Abuja declaration 2001.

As agriculture funding lost its primacy to security funding, it went into steady decline due to neglect by successful government. The implication is that the food and agriculture production of Nigeria will change from food self-sufficiency to food-dependency and attendant massive importation to bridge food gap. Where people symbolically, physically and psychologically feel unsafe, the direct implication is that it undermines farming capacity and spawns

the likelihood of galloping food crises, all of which exacerbate poverty, hunger and sign-post a likely nationwide food crisis.

The huge sums of financial resources being allocated to military is felt both internally and externally, and its impact are mostly on individuals, families and national economy. The implication is that it will lead to dwindle economic growth and lost GDP.

Nigeria should review upward her spending on education, health, food security agriculture, and economy and review downward her military expenditure. Nigerian government, stakeholders and policy makers should focus on rationalizing budget spending more on improving human security.

Author Contributions:

Funding: this research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

References

- Adedoyin, A. (2013). Human Security Factor in Agricultural Transformation in Nigeria. In I. O. Albert et al. (Eds.), *The Security Sector and Conflict Management in Nigeria*. Peace and Conflict Studies Programme, University of Ibadan, Ibadan.
- Akire, S. A. (n.d.). Conceptual Framework for Human Security: RISE Working Paper. Queen Elizabeth House, Oxford University: Centre for Research on Inequality, Peace and Human Security.
- Amalu, N. S. (2015). Impact of Boko Haram Insurgency on Human Security in Nigeria. *Global Journal of Social Sciences*, 14, 35-42.
- Akeem, L. B. (2014). Budgeting and Budgetary Control in the Manufacturing Sector of Nigeria. *Research Journal of Social Sciences and Management*, 4(1), 1-18.
- Amalu, N. S. (2015). Impact of Boko Haram insurgency on human security in Nigeria. *Global Journal of Social Sciences*, 14, 35-42.
- Berazneva, J., & Lee, D. R. (2013). Explaining the African Food Riots of 2007–2008: An Empirical Analysis. *Food Policy*, 39, 28–39. <https://doi.org/10.1016/j.foodpol.2012.12.007>.
- Budget/BudgIT. (2018). Proposed 2018 Budget: A Critical Overview. Available Nigerian Ministry of Budget and Planning.
- Budget Office, BudgIT Research (2020). *Info@yourbudgit.com*.
- Danjibo, N. (2013). The Imperative of National and Human Security as Panacea for Peace and Development. In I. O. Albert et al. (Eds.), *The Security Sector and Conflict Management in Nigeria*. Peace and Conflict Studies Programme, University of Ibadan, Ibadan.
- Dhikru, A. Y., & Akinola, A. O. (2019). Nigerian State and the Crises of Governance: A Critical Exposition. *Sage Journals*. <https://doi.org/10.11772158244019865810>.
- Dunne, J. P., & Tian, N. (2016). Military Expenditure, 1960-2014. *Econom. Peace and Security J.*, 11(2), 50-56.
- Eme, O. I., & Anyadike, N. (2013). Security challenges and security votes in Nigeria. *Arabian Journal of Business and Management Review*, 2(8), Kuwait chapter.
- Ezeani, E. O., & Ezeibe, C. C. (2011). Defence Expenditure and National Security in Nigeria. *Medusa Academic Publishers Ltd, Kaduna*.
- Hansen, D. R., & Mowen, M. M. (2000). *Cost Management Accounting and Control (3rd ed.)*. South-West College Publishing, a Division of Thomson Learning.
- Hongli Fan, Wei Liu & Peter C. Coyte (2017). Do Military Expenditures Crowd-out Health Expenditures? Evidence from around the World, 2000 – 2013. *Defence and Peace Economics*, DOI:10.1080/10242694.2017.1303303.
- Institute of Economics and Peace (IEP). (n.d.). *Measuring and understanding the impact of terrorism*. Retrieved from http://www.PRNewsFoto/InstituteforEconomics_peace.
- Jelilov, G., Ayinde, R., Tetik, S., Celik, B., & Olali, N. (2018). Impact of Terrorism on Agricultural Business in Borno State Nigeria. *Applied Studies in Agribusiness and Commerce*. DOI:10.19041/APSTRACT/2018/3-4/14.
- Nantan, Kuimova, A., Diego, L. S., Wezeman, P. D., & Wezeman, S. T. (2019). *Trends in World Military Expenditure*. Stockholm International Peace Research Institute, Fact Sheet, 1-11.
- Nnam, M. U., Arua, M. C., & Out, M. S. (2018). The Use of Women and Children in Suicide Bombing by the Boko Haram Terrorist Group in Nigeria. *Aggression and Violent Behaviors*, 42, 35-42. <https://doi.org/10.1016/j.avb.2018.07.004>.
- Nnam, M. U., Ugwoke, C. O., Njemanze, V. C., & Akwara, F. A. (2020). Boko Haram Terrorism and Human Security in Nigeria: Matters Arising. *Journal of Aggression, Maltreatment and Trauma*, 29(10), 1257-1278. <https://doi.org/10.1080/10926771.2019.1710637>.
- Nwozor, A., Olanrewaju, J. S., & Ake, M. (2019). National Insecurity and Challenges of Food Security in Nigeria. *Academic Journal of Interdisciplinary Studies*. <https://doi.org/10.36941/ajis-2019-0032>.
- Obasi, C. N., Asogwa, F. O., & Nwafee, F. I. (2018). Military Expenditure and Human Capital Development in Nigeria. *American Journal of Economics*, 8(5), 221-229.
- Otolorin, G.E. (2017). *Determinants of Human Insecurity In Nigeria and their impact on economic growth*. South-South Economic Conference (SSREC) Position Paper.
- Premium Times. (2020). Chiedo Nwankwo: PACFAH holds discussion on Nigeria's poor health funding.
- SIPRI (2018). *Military Expenditure Database*. Budget Office, BudgIT Research, (2018). *Info@yourbudgit.com*.
- SIPRI (2020). *Trends in World Military Expenditure, 2019*.

- Smith, I. (2018). *Promoting Commercial Agriculture in Nigeria through a Reform of the Legal and Institutional Frameworks*. *African Journal of International and Comparative Law*, 26(1), 64–83.
<https://doi.org/10.3366/ajicl.2018.0220>.
- Uja, O. & Eboh, E. (2006). The Security Factor in Business Environment across Nigerian States. *African Institute for Applied Economics, Beacons Working Paper 1*.
- Umaru, P., & Haruna, M. (2015). The Impact of Insecurity and Poverty on Sustainable Economic Development in Nigeria. *International Journal of Humanities, Social Science and Education*, 2(2), 32-48.
- UNDP. (2017). *Journey to Extremism in Africa: Drivers, Incentives and Tipping for Recruitment*. Retrieved from <https://journey-to-extremism.undp.org/>
- United Nations Children Fund (UNICEF) (2015). *Missing Childhoods: The Impact of Armed Conflict on Children in Nigeria and Beyond*.
- United Nations Office for the Coordination of Humanitarian Affairs (OCHA). (2017). *Nigeria North-East: Humanitarian Emergency Situation Report No. 6* (as of 24 February, 2017).
- World Health Organization (WHO) (2017). *10 Things You Should Know About the Crises in North-Eastern Nigeria*. Retrieved from <https://www.who.int/features/2017/ten-crises-nigeria/en/>