

# Compendium of examples to A Practical Guide to State Participation in the UN Report on Military Expenditures using suggested data sources for reporting to the UN Report on Military Expenditures

This document groups together suggested reporting forms for UN member states who have not reported to the UN Report on Military Expenditures (UNMILEX) for the fiscal year 2019 and 2020.

The suggested reporting forms contain data related to military expenditure for the year 2021. SIPRI extracted information from publicly available national budget documents and used it to fill in the simplified, nil, or single figure forms of UNMILEX. A step-by-step explanation of this process can be found in the SIPRI report, A practical guide to state participation in the UN report on Military Expenditures, access at <a href="https://doi.org/10.55163/HQRO4757">https://doi.org/10.55163/HQRO4757</a>. The suggested reporting forms are not intended to replace official submissions, but serve to demonstrate how public national data on military expenditure can be leveraged for submissions to UNMILEX.

To promote and assist the efforts of member states and the UN to increase international transparency in military expenditures, SIPRI has created an annually updated archive of public national documents on military expenditure that can be accessed at <a href="https://sipri.org/databases/national-budgets-archive">https://sipri.org/databases/national-budgets-archive</a>.1

<sup>1</sup> This archive contains national budget documents used for the SIPRI's military expenditure database.

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Country: Afghanistan

Fiscal Year: 2021

National currency and unit of measure: millions of Afghan afghanis

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval forces	Air forces	Others	Total
1. Personnel	Torces	Torces	Torces		15997
2. Operations and					6334
maintenance					0334
3. Procurement and					886
construction (investments)					
4. Research and					
development					
5. Other					-
6. Total					49420

**Sources:** Ministry of Finance, National Budget Fiscal Year 1400 / National Budget Decree, accessed 19 July 2021, https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget.

**Explanatory remarks:** The Afghan budget report divides defense spending into two categories: 'defense' and 'defense nowhere else classified (n.e.c.).' The 'defense n.e.c.' category is not divided among different functionalities (e.g. Personnel, Operations and maintenance) and has been added to total expenditure. The total does not include foreign military aid.



Country: Angola

Fiscal Year: 2021

National currency and unit of measure: billions of Angolan kwanza

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Angola** total military expenditures in the fiscal year 2021 were **614.988** billions.

**Sources:** Ministério Das Finanças, Resumo Da Despesa Por Função A, República De Angola, accessed 17 November 2021, <a href="https://www.ucm.minfin.gov.ao/cs/groups/public/documents/document/aw4x/mjcw/~edisp/minfin1270854.pdf">https://www.ucm.minfin.gov.ao/cs/groups/public/documents/document/aw4x/mjcw/~edisp/minfin1270854.pdf</a>

**Explanatory remarks:** No information on existence of paramilitary forces or whether the figure includes pensions.



Country: Andorra

It is suggested that public government data is used to submit data according to the 'nil figure' format as follows:

The Government of Andorra hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

Sources: N/A

**Explanatory remarks:** Andorra does not have a standing army. Its volunteer performs purely ceremonial functions. Andorra has entered agreements with the governments of Spain and France to guarantee for its defence.



**Country:** Armenia

National currency and unit of measure: billions of Armenian drams

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Armenia** total military expenditures in the fiscal year 2021 were **312.19** billion.

**Sources:** Ministry of Finance of the Republic of Armenia, "Quarterly proportions of the state budget expenditures of the Republic of Armenia for 2021, according to the elements of the functional classification of budget expenditures, programs, measures, budget allocations," 2021, https://minfin.am/hy/page/petakan\_byuje\_2021t.

**Explanatory remarks:** N/A



**Country:** Antigua and Barbuda

Fiscal Year: 2021

National currency and unit of measure: millions of East Caribbean dollar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Antigua and Barbuda** total military expenditures in the fiscal year 2021 were **43.986 million** 

**Sources:** 2021 Budget Estimates – Antigua and Barbuda, Ministries of Government of Antigua and Barbuda (https://ab.gov.ag/detail\_page.php?page=33)

**Explanatory remarks:** There is no details on defence figures for Antigua and Barbuda.



Country: Australia

Fiscal Year: 2021

National currency and unit of measure: millions of Australian dollars (\$)

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					13.586
2. Operations and					14.946
maintenance					
3. Procurement and					
construction					
(investments)					15.766
4. Research and					
development					
5. Other					-
6. Total					44.568

**Sources:** Australian Government Department of Defence, "Budget 2021-2022, Portfolio Budget Statements 2021-22 Budget Related Paper No. 1.3A, Defence Portfolio," 2021, https://www.defence.gov.au/Budget/21-22/2021-22\_Defence\_PBS\_00\_Complete.pdf, pg. 27

**Explanatory remarks:** Total figure includes capital receipts and other sources of revenue.



Country: Austria

Fiscal Year: 2021

National currency and unit of measure: millions of Euros

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval Forces	Air forces	Others	Total
1. Personnel	Torces	roices			1.398
2. Operations and maintenance					793
3. Procurement and construction					471
(investments)					
4. Research and development					
5. Other					-
6. Total					2.673

**Sources:** Federal Ministry of Finances of Austria, "Budgetbericht 2021 – Bericht der Bundesregierung," October 2020, https://www.bmf.gv.at/ themen/budget/das-budget/budget-2021.html.

**Explanatory remarks:** These figures do not include pensions paid to former military personnel.



Country: Azerbaijan

Fiscal Year: 2021

National currency and unit of measure: millions of Azerbaijani Manats

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Azerbaijan** total military expenditures in the fiscal year 2021 were **4595** million.

**Sources:** Chamber of Accounts of the Republic of Azerbaijan, "On the State Budget of the Republic of Azerbaijan for 2021 – Draft Law of the Republic of Azerbaijan," 2020, http://sai.gov.az/files/Rey\_2021\_final.pdf.

**Explanatory remarks:** N/A



Country: Burundi

Fiscal Year: 2021

National currency and unit of measure: billions of Burundian franc

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval forces	Air forces	Others	Total
1. Personnel					73.44
2. Operations and maintenance					41.78
3. Procurement and construction (investments) 4. Research and development					9.24
5. Other					9.72
6. Total					135.08

**Sources:** 'La loi n°1/20 du 25 Juin 2021 portant la fixation du Budget Général de la République du BURUNDI pour l'exercice 2021/2022' or Law n°1/20 of June 25, 2021 fixing the General Budget of the Republic of BURUNDI for the financial year 2021/2022 <a href="http://finances.gov.bi/index.php/2021/07/07/la-loi-n1-20-du-25-juin-2021-portant-la-fixation-du-budget-general-de-la-republique-du-burundi-pour-lexercice-2021-2022/">http://finances.gov.bi/index.php/2021/07/07/la-loi-n1-20-du-25-juin-2021-portant-la-fixation-du-budget-general-de-la-republique-du-burundi-pour-lexercice-2021-2022/</a>

**Explanatory remarks:** There is no mention of R&D so combine construction, procurement and R&D into investments and services is operations and maintenance. Donations and other is



recommended to go into the 'other' category. The total number includes pensions and donations to peacekeeping and other operations. No known paramilitary.



Country: Benin

Fiscal year: 2021

National currency and unit of measure: millions of West African CFA

franc

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	forces	forces		
1. Personnel					34391.6
2. Operations and					7244.0
maintenance					7244.0
3. Procurement and					
construction					
(investments)					11840.8
4. Research and					
development					
5. Other					563.9
5. Total					54040.3

**Sources:** PROJET DE LOI DE FINANCES, Gestion 2021, accessed 15 Nov 2021, https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf

**Explanatory remarks:** Page 24 of budget document provides expenditure by administrative classification and this is the closest to the UNMILEX simplified definition form. Military expenditure is given as section 22 or M.D.N or Ministère de la Défense Nationale. Of the few categories such as transfers and subsidies which do not, we suggest



that an extra category called 'other' is used. There is no information on pensions. No information on existence of paramilitary.



Country: Bangladesh

Fiscal Year: 2021

National currency and unit of measure: billions of Bangledeshi Taka

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Bangladesh** total military expenditures in the fiscal year 2021 were **434.38** billions.

**Sources:** Budget in Brief, 2021-22, Statement IIA Operating and Development Budget Use of Resources, accessed 17 November 2021. <a href="https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07">https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07</a> <a href="https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07">https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07</a> <a href="https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07">https://mof.gov.bd/sites/default/files/files/files/mof.portal.gov.bd/budget\_mof/07</a> <a href="https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07">https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07</a> <a href="https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/budget\_mof/07">https://mof.gov.bd/sites/default/files/files/mof.portal.gov.bd/sites/default/files/files/files/files/default/files/files/files/default/files/files/files/files/files/files/files/files/f

**Explanatory remarks:** Budget for ministry of defence (MOD) can be disaggregated defence services, pensions and gratuities and subsidy and incentive. These do not fit the UNMILEX simplified form and the recommendation is to use the UNMILEX single figure form.

Paramilitary budget does exist but it is not in the same document as the MOD. It is under the ministry of Public Security Division. This would include 2 paramilitary forces, the Border Guard Bangladesh, Department of Ansars and Village Defence. The expenditure figures for the paramilitary are disaggregated into operating and development and does not fit into the UNMILEX simplified form.

Thus, total number includes paramilitary and pensions.



Country: Bahrain

Fiscal Year: 2021

National currency and unit of measure: millions of Bahraini dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Bahrain** total military expenditures in the fiscal year 2021 were **525.86** millions.

Sources: Schedules Of The Law Of Approving The State General Budget 2021 – 2022 '2022 – 2021 للدولة العامة للدولة / جداول قانون اعتماد الميزانية العامة للدولة https://www.mofne.gov.bh/FinancialDetail.aspx?a=CI1191

**Explanatory remarks:** Military expenditure = MOD (recurrent) + National Guard (recurrent) + General Commission for the Higher Defence Council + National Guard (project)

The budget does not offer a breakdown in line with the UNMILEX simplified form, thus we recommend using the single figure form. National guard is considered paramilitary, no information on inclusion of pensions.



Country: Bahamas

Fiscal Year: 2021

National currency and unit of measure: millions of Bahamian Dollar

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel		38.48			38.48
2.Operations		7.22			7.22
and					
maintenance					
3.Procurement		4.91			4.91
and construction					
(investments)					
4. Research and					
development					
5. Other					-
6. Total					57.95

**Sources:** Bahamas Ministry of Finance, 'The Annual Budget 2021/2022: Draft Estimates of Revenue & Expenditure' xxx 2020, p. 115-117 and 254. Available at: <a href="https://www.bahamas.gov.bs/wps/wcm/connect/e519750c-c56a-4cf9-8e34-0ae99524533c/FY2021-22\_BudgetBook\_FINAL\_05262021\_430am.pdf?MOD=AJPERES">https://www.bahamas.gov.bs/wps/wcm/connect/e519750c-c56a-4cf9-8e34-0ae99524533c/FY2021-22\_BudgetBook\_FINAL\_05262021\_430am.pdf?MOD=AJPERES</a>

**Explanatory remarks:** The Royal Bahamas Defence Force (RBDF) consists of only a naval force. General administration accounts for approximately 95.6% of the expenditure in 2019/20. It is unclear whether military pensions are included in this figure.



Figures comprise approved 2020/2021 estimates. Procurement and investment costs are taken from the figures for supplies and materials within the budget report.

Personnel expenditure figures are based on personal emoluments. Operations and maintenance expenditure figures are based on use of goods and services.



**Country:** Belarus

Fiscal Year: 2021

National currency and unit of measure: millions of Belarussian roubles

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Belarus** total military expenditures in the fiscal year 2021 were **19364.6** million.

**Sources:** Ministry of Finance of the Republic of Belarus, "On the Question of the Budget of the Republic for 2021," January 01, 2021, minfin.gov.by/upload/bp/act/zakon\_291220\_73z. pdf.

**Explanatory remarks:** Total figures includes expenditure on paramilitary troops and border guards.



Country: Belize

Fiscal Year: 2021

National currency and unit of measure: millions of Belize dollar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Belize** total military expenditures in the fiscal year 2021 were **39.952** million.

**Sources:** Approved Estimates of Revenue and Expenditure for Fiscal Year 2021/2022 as Approved by The House of Representatives on April 23, 2021, and by the Senate on April 28, 2021<a href="https://www.mof.gov.bz/downloads?page=1&category=2">https://www.mof.gov.bz/downloads?page=1&category=2</a>

**Explanatory remarks**: Lack of information in the document to know if categories such as pensions. No known paramilitary force.



**Country**: Bolivia

Fiscal Year: 2021

National currency and unit of measure: millions of Bolivianos

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Bolivia** total military expenditures in the fiscal year 2021 were **4316.7** million.

**Sources:** Estadísticas de Presupuesto y Ejecución por Entidad. <a href="https://sigep.sigma.gob.bo/sigep\_publico/faces/SFprEjecucionPresupuestaria">https://sigep.sigma.gob.bo/sigep\_publico/faces/SFprEjecucionPresupuestaria</a>

**Explanatory remarks:** Bolívia provides a very detailed budget. However, information on what each budget line encompasses is not available. Thus, it becomes very difficult to aggregate the figures into the categories of the UN reporting system.



Country: Brazil

Fiscal Year: 2021

National currency and unit of measure: billions of Brazilian Real (BRL)

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel	44.796	20.329	23.852	6.703	89.647
2. Operations and maintenance	4.039	1.521	1.700	7.274	14.534
Procurement and construction (investments)      Research and development	1.326	2.137	2.076	2.261	7.799
5. Other	-	1.309	1.194	0.539	2.557
6. Total	50.160	25.296	28.821	10.259	114.536



**Sources:** Ministério da Defesa - DEFESA - Portal da transparência. Portaltransparencia.gov.br - <a href="https://www.portaltransparencia.gov.br/orgaossuperiores/52000?ano=2021">https://www.portaltransparencia.gov.br/orgaossuperiores/52000?ano=2021</a>

**Explanatory remarks:** 



Country: Barbados

Fiscal Year: 2021

National currency and unit of measure: millions of Barbados Dollar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Barbados** total military expenditures in the fiscal year 2021 were 55.471 millions.

**Sources:** Barbados Ministry of Finance 'Estimates 2020-2021', pg. 102. Accessed 16 July 2021. Available at: <a href="https://taylord.tech/mof/wp-content/uploads/sites/9/2020/04/Draft-Estimates-2020-2021.pdf">https://taylord.tech/mof/wp-content/uploads/sites/9/2020/04/Draft-Estimates-2020-2021.pdf</a>

**Explanatory remarks:** The Prime Minister's Office takes responsibility for the cabinet portfolio referred to as 'National Defence & Security Preparedness'. The \$55.471 million figure is based on spending related to the Barbados Defence Force and does not include other aspects of the National Defence & Security Preparedness portfolio. Spending is excluded for areas referred to in the budget as general security, Barbados Cadet Corps, Integrated Coastal Surveillance System and Anti-Corruption Unit.



Country: Brunei

Fiscal Year: 2021

National currency and unit of measure: million of Brunei dollars

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Brunei** total military expenditures in the fiscal year 2021 were **610.17** million.

**Sources:** Ministry of Defence of Brunei Darussalam, "Minister of Defence II Presents Ministry of Defence Budget 2021/2022", March 18, 2021, https://www.mindef.gov.bn/Lists/News/DispForm.aspx?ID=5320&Source=https%3A%2F%2Fwww%2Emindef%2Egov%2Ebn%2FLists%2FNews%2FAll%2520News%2Easpx%3FPaged%3DTRUE%26p%5FPublished%5Fx 0020%5FDate%3D20210322%252016%253a00%253a00%26p%5Forderin g%3D2%252e000000000000000%26p%5FID%3D5324%26PageFirstRow%3D101%26%26View%3D%7BF4E5D0B9%2DB02F%2D42F3%2DAF3E%2D515EDD1BC05C%7D&ContentTypeId=0x0100CAC0162585062A43 B942A7BC2F0B9F04.

**Explanatory remarks:** N/A



Country: Bhutan

Fiscal Year: 2021

National currency and unit of measure: Ngultrum (fixed to Indian Rupee)

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Bhutan** total military expenditures in the fiscal year 2021 were xxxx billions/millions

**Sources:** Bhutan Ministry of Finance, 'National Budget Financial Year 2021-22', May 2021, accessed at: <a href="https://www.mof.gov.bt/wp-content/uploads/2021/05/BUDGET-REPORT-FY-2021-22">https://www.mof.gov.bt/wp-content/uploads/2021/05/BUDGET-REPORT-FY-2021-22</a> ENGLISH.pdf

**Explanatory remarks:** Military expenditure is unavailable. Bhutan is a landlocked country and does not have a naval force. It also does not have an active air force. Air operations or assistance to Bhutan is provided by the Indian Air Force.

Budget document does not include funding for Royal Bhutan Army.



Country: Botswana

Fiscal year: 2021

National currency and unit of measure: millions of Botswana pula

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval forces	Air forces	Others	Total
1. Personnel					3804.25
2. Operations and maintenance					878.54
3. Procurement and construction (investments)					1068.0
4. Research and development					
5. Other					-
6. Total					5750.79

**Sources:** Ministry of Finance, Budget Tables & Supplementary Estimates, Budget tables 2021/22, ESTIMATES OF EXPENDITURE FROM THE CONSOLIDATED AND DEVELOPMENT FUNDS.

**Explanatory remarks:** The total number includes pensions. No information on existence of paramilitary forces. MILEX = consolidated + development expenditure. Recurrent includes



operating expenditure, pensions, salaries etc. Development expenditure does not have a breakdown but it can be considered to be procurement, construction and R&D. This breakdown can be given as simplified but with procurement and R&D combined into 1 spending category. No breakdown by type of armed force.



Country: Canada

Fiscal Year: 2021

National currency and unit of measure: billions of Canadian dollars

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					15.995
2. Operations and maintenance					10.614
3. Procurement and construction (investments)					7.065
4. Research and development					
5. Other					-
6. Total					33.674

**Sources:** North Atlantic Treaty Organization, "Communique PR/CP(2021)094 Defence Expenditure of NATO Countries (2014-2021)," June 11, 2021, https://www.nato.int/nato\_static\_fl2014/assets/pdf/2021/6/ pdf/210611-pr-2021-094-en.pdf, pg. 6, 13-16.

**Explanatory remarks:** Personnel expenditure includes pensions.



Country: Chile

Fiscal Year: 2021

National currency and unit of measure: billions of Chilean Pesos

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1.Personnel					3301.8
2.Operations and					-
maintenance					
3.Procurement and					
construction					
(investments)					1432.2
4.Research and					
development					
5. Other					-
6. Total					4734.0

**Sources:** Ejecución Total - 2021 - DIPRES Documentación. Dipres.gob.cl. Published 2021. http://www.dipres.gob.cl/597/w3-multipropertyvalues-25771-25910.html#ejec\_partida Codelco. (2022). Prensa - CODELCO - Corporación Nacional del Cobre, Chile. [online] Available at: https://www.codelco.com/prensa/

**Explanatory remarks:** The current calculation of Chile's military expenditure is a compilation of the funds allocated to Chile's Military of Defense (Ministerio de Defensa Nacional), pensions directed to military officials (caja de provision de la defensa nacional),



the strategic contingency fund (fondo de contingencia estrategico), and the multi-year fund for strategic capacity (fondo pluriannual para las capacidades estrategicas).

Chile has a history of off-budget mechanism for military expenditure. This was facilitated using the copper law that redirected 10% of copper exports revenue from the state-owned National copper Corporation (Codelco) directly to arms acquisition and equipment maintenance for the armed forces.

In September 2019, Chile abolished this off-budget mechanism with a legislature for more transparent and accountable funding system. The copper tax will remain in place till 2028, after which it will be phased out by 2032 with a decrease of 2.5% per year. The copper tax, until then, is to be directed to the government funds where the congress can decide allocation for the funds to arms acquisitions or other sectors, within the budget.

However, the allocated budget for arms acquisition is to be facilitated through the multi-year fund and the strategic contingency fund. The congress fund allocation to the multi-year fund still needs to follow a baseline valuation which is calculated as the average of the past six years of the copper tax funds allocated to arms acquisitions.



Country: Cote I'voire

Fiscal Year: 2021

National currency and unit of measure: billions of West African CFA franc

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval forces	Air forces	Other	Total
1. Personnel					159.1
2. Operations and maintenance					138.4
3. Procurement and construction (investments)					55.5
4. Research and development					33.3
5. Other					0.7
6. Total					353.7

**Source**: 'Loi de finances 2021' or 2021 finance law, creation date: 23/12/2020 http://budget.gouv.ci/doc/loi/Loi-fces2-budg2021.pdf

**Explanation**: The budget provides a breakdown that is similar to many UN Member states and generally fits into the simplified UN MILEX reporting form quite well. The only category that does not fit the UNMILEX form is transfers and this we suggest to include an 'other' category and fit there. Includes pensions. No known paramilitary.



**Country:** Cameroon

Fiscal Year: 2021

National currency and unit of measure: billions of Central African CFA franc

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Cameroon** total military expenditures in the fiscal year 2021 were **245.913** billions.

**Sources:** PORTANT LOI DE FINANCES DE LA REPUBLIQUE DU CAMEROUN POUR L'EXERCICE 2021 - ON THE FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 2021 FINANCIAL YEAR, 17/12/2020

https://www.dgb.cm/zone-documentaire/#223-677-loi-de-finances-2021

**Explanatory remarks:** Offers a breakdown/disaggregation but does not follow the form as suggested by UN MILEX. As a result, we recommend using the single figure UNMILEX form for Cameroon. There is lack of information in the document to know if categories such as pensions. No known paramilitary force.



Country: DR Congo

Fiscal Year: 2021

National currency and unit of measure: billions of Congolese Franc

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**DR** Congo total military expenditures in the fiscal year 2021 were 611.112 billions.

**Sources:** LOI DE FINANCES N°20/20 DU 28 DECEMBRE 2020 POUR L'EXERCICE 2021 VOLUME II DEPENSES, 28/12/2020 <a href="https://budget.gouv.cd/wp-content/uploads/budget2021/plf2021/lf2021\_vol2\_depenses.pdf">https://budget.gouv.cd/wp-content/uploads/budget2021/plf2021/lf2021\_vol2\_depenses.pdf</a>

**Explanatory remarks:** Breakdown offered in the budget does not fit any of the UN MILEX reporting forms. As a result we recommend using the single figure form. There is lack of information in the document to know if categories such as pensions. No known paramilitary force.



Country: Republic of Congo

Fiscal year: 2021

National currency and unit of measure: billions of Congolese franc

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval forces	Air forces	Other	Total
1. Personnel					49.677
2. Operations and maintenance					104.711
3. Procurement and construction (investments)					16.053
4. Research and development					
5. Other					3.207
6. Total					173.648

**Sources:** Project de Loi de Finance Initiale 2021, accessed 09 Nov 2021, <a href="https://www.cabri-sbo.org/uploads/bia/RepublicoftheCongo\_2021\_Approval\_External\_BudgetProposal\_MinFin\_ECCAS\_French.pdf">https://www.cabri-sbo.org/uploads/bia/RepublicoftheCongo\_2021\_Approval\_External\_BudgetProposal\_MinFin\_ECCAS\_French.pdf</a>

**Explanation:** Republic of Congo's Loi de finance provides budget breakdown by institution. This fits quite well into the UN MILEX simplified form. The 4 categories are personnel, goods and services, transfers and investment. Goods and services can fit as Operations and maintenance, investment is a common term used by many countries for capital expenditure or expenditure related to procurement and construction. Transfers due to a lack of clarify will fit into the other category. As such the expenditure can be reformatted by adding the expenditure by category and reporting in the UNMILEX simplified reporting form. No information about pensions or about the existence of paramilitary force.



Country: Colombia

Fiscal Year: 2021

National currency and unit of measure: billions of pesos

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

**Colombia** total military expenditures in the fiscal year 2021 were **38114** billions.

**Sources:** Colombia Ministry of Defense, 'Presupuesto General de la Nación [State Budget of the Nation], 2021. Archived at:<<a href="https://www.mindefensa.gov.co/irj/portal/Mindefensa/contenido?NavigationTarget=navurl://b9855851921a04b774c2e81bd1fbcff9">https://www.mindefensa.gov.co/irj/portal/Mindefensa/contenido?NavigationTarget=navurl://b9855851921a04b774c2e81bd1fbcff9></a>

**Explanatory remarks:** Colombia's military expenditure budget includes non-military-related activities that fall outside the UNMILEX definition for military spending. Items such as 'civil defense' and 'survillence and public security' have thus been excluded from Colombia's military spending total.



**Country:** Comoros

Fiscal Year: 2021

National currency and unit of measure: millions of Franc comorien

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					4515
2. Operations and maintenance					1688
3. Procurement and construction (investments)					-
4. Research and development					
5. Other					-
6. Total					6203

**Sources:** Prévision de dépense 2021 (Excel); <a href="https://www.agid.gouv.km/fr/actes\_officiels.php">https://www.agid.gouv.km/fr/actes\_officiels.php</a>

**Explanatory remarks:** There are no details on what is in "Biens et services", it could be procurement. "Trans & cont" includes sanitary evacuation and medical and emergency help (C. fonctionnel par nature). Defense is defined only in Excel files, there is no mention in official document. Information is available (even though there is not many details) but access is quite hard.



Country: Cape Verde

Fiscal Year: 2021

National currency and unit of measure: millions of Cape Verdean escudo

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Cape Verde** total military expenditures in the fiscal year 2021 were **1045.59** millions.

**Sources:** Orçamento Estado aprovado para 2021 - State budget approved for 2021, 31/12/2020, <a href="https://www.mf.gov.cv/web/dnocp/oe-2021">https://www.mf.gov.cv/web/dnocp/oe-2021</a>

**Explanatory remarks:** Offers a breakdown/disaggregation but for the entire ministry of defense. This includes civil defense which does not fall under UN's military spending critera. Since one cannot distinguish civil and military defense in this disaggregation it is better to report using the single figure form. Lack of information in the document to know if categories such as pensions. No known paramilitary force.



Country: Costa Rica

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Costa Rica hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

#### **Sources:**

**Explanatory remarks:** Costa Rica has no army since 1949.



Country: Djibouti

Fiscal Year: 2021

National currency and unit of measure: billions of Djiboutian franc

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Djibouti** total military expenditures in the fiscal year 2021 were N/A

**Source:** Loi de finance 2021, 2021 Finance Law. <a href="http://www.ministerebudget.gouv.dj/wp-content/uploads/2021/03/Djibouti-LF-2021.pdf">http://www.ministerebudget.gouv.dj/wp-content/uploads/2021/03/Djibouti-LF-2021.pdf</a>

**Explanatory remarks:** Official Loi de finance does not offer any information on general budgeting of the country. Does not provide spending by function, administration or ministry. No information can be found on military expenditure.



Country: Dominica

Fiscal Year: 2021

The Government of Dominica hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

Sources: Treaty Establishing the Regional Security System

**Explanatory remarks:** Dominica has no army, its security is managed by the Regional Security System.



Country: Denmark

Fiscal Year: 2021

National currency and unit of measure: millions of Danish krone (DKK)

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1.Personnel					11137
2.Operations and maintenance					9693
3.Procurement and construction (investments)					5552
4.Research and development					
5. Other					-
6. Total					26383

**Sources:** Ministry of Defence of the Kingdom of Denmark, "Danish Defence Expenditure 2021," last modified June 28, 2021, accessed on July 26, 2021, https://fmn.dk/globalassets/fmn/dokumenter/aarsrapporter/-danish-defence-expenditure-2021-2.pdf.

**Explanatory remarks:** Figures do not include pensions, healthcare benefit, civilian education for military personnel, VAT, National Survey and Cadastre, Danish Meteorological Institute, Denmark's share of EU defence initiative and Denmark's contributions to the UN peacekeeping budget.



Country: Dominican Republic

Fiscal Year: 2021

National currency and unit of measure: billions of Dominican Peso

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Dominican Republic** total military expenditures in the fiscal year 2020 were **8.798** billion.

**Sources:** Ministerio de Defensa, 'Presupuesto de Gastos y Aplicaciones Financieras', June 2020. Available at: <a href="https://mide.gob.do/wp-content/uploads/2021/06/Presupuesto-Aprobado-Ano-2020.pdf">https://mide.gob.do/wp-content/uploads/2021/06/Presupuesto-Aprobado-Ano-2020.pdf</a>

**Explanatory remarks:** N/A



Country: Algeria

Fiscal Year: 2021

National currency and unit of measure: billions of Algerian dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Algeria** total military expenditures in the fiscal year 2021 were **1230.0** billions.

**Sources:** Finance law 2021 'Loi de Finances 2021' Correspondant au 31 décembre 2020, accessed 17 June 2021, <a href="http://mf-temp.at.dz/index.php/fr/textes-officiels/lois-de-finances/101-lois-de-finances/">http://mf-temp.at.dz/index.php/fr/textes-officiels/lois-de-finances/101-lois-de-finances</a>

**Explanatory remarks:** No Calculation, the Algerian budget only provides 1 single figure 'Défense nationale'. No information on existence of paramilitary or pensions.



Country: Ecuador

Fiscal Year: 2021

National currency and unit of measure: millions of Dollars

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Ecuador** total military expenditures in the fiscal year 2021 were **2417.1** million.

**Sources**: Informe de Ejecución Presupuestaria - Presupuesto General del Estado Enero- junio 2021

https://www.finanzas.gob.ec/wp-

<u>content/uploads/downloads/2021/09/informe\_ejecucion\_presupuestaria\_i\_semestre\_2021\_vf0849431001632444072.pdf</u>

**Explanatory remarks**: Ecuador provides information on the Ministry of Defence and Pensions.



Country: Egypt

Fiscal Year: 2021

National currency and unit of measure: millions of Egyptian Pounds

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Egypt** total military expenditures in the fiscal year 2021 were **86001** millions.

**Sources:** The state administrative apparatus budget folder for the fiscal year 2021-2022

 $\frac{\text{https://www.mof.gov.eg/ar/posts/stateGeneralBudget/5fdab2567452020007}}{052b5b/\%D9\%85\%D9\%88\%D8\%A7\%D8\%B2\%D9\%86\%D8\%A9\%2000D}\\8\%B9\%D8\%A7\%D9\%85\%D8\%A9\%202021\%2022}$ 

**Explanatory remarks:** Defence and security combined into one ministry and 1 headline figure. No disaggregation possible. Suggest using single figure form. No information if figure includes pensions or paramilitary force.



Country: Fiji

Fiscal Year: 2021

National currency and unit of measure: thousands of Fijian dollars

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					111.6
2. Operations and					30.1
maintenance					
3. Procurement and					1.3
construction					
(investments)					
4. Research and					
development					
5. Other					-
6. Total					143.0

**Sources:** Republic of Fiji, "Budget Estimates 2021-2022 As Presented to Parliament," July 16, 2021, https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/ BUDGET\_ESTIMATES\_2021-2022\_Web.pdf, pg. 45, 87, 261, 317.

**Explanatory remarks:** Unclear whether total figure includes pensions. Reimbursements and recoveries related to troop contributions to multinational peacekeeping missions were deducted from total figure. For this reason, total defence expenditure is not equal to the sum of categories #1 through #4.



Country: Federated States of Micronesia

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Micronesia hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

#### **Sources:**

**Explanatory remarks:** The Federated States of Micronesia (FSM) signed a Compact of Free Association with the United States, whereby the United States provide defense of FSM (<a href="https://www.fsmlaw.org/compact/">https://www.fsmlaw.org/compact/</a>).



Country: Gabon Fiscal year: 2021

National currency and unit of measure: billions of West

African CFA franc

[Suggested data for the Simplified reporting form: use public government

data as shown in the example below:]

	Land forces	Naval forces	Air forces	Other	Total
1. Personnel					136.1
2. Operations and maintenance					10.9
3. Procurement and construction (investments)					25.0
4. Research and development					
5. Other					0.8
6. Total					172.8

**Sources:** 'Loi des finances 2021' or 2021 finance law, creation date: 12/01/2021 <a href="http://www.dgbfip.budget.gouv.ga/publication/4">http://www.dgbfip.budget.gouv.ga/publication/4</a>

**Explanatory remarks:** Military Expenditure = Défense = Personnel + Biens et services + Transferts + Investissements. The budget provided by the MOF gives a disaggregation that fits well into the UNMILEX simplified reporting form. The only category that does not fit is transfers and we recommend that an additional category 'other' is created. Overall, we recommend the use of the simplified UN milex reporting form. Includes pensions. No known paramilitary.



Country: Ghana Fiscal year: 2021

National currency and unit of measure: millions of Ghanian

cedi

[Suggested data for the Simplified reporting form: use public government

data as shown in the example below:]

	Land	Naval	Air	Other	Total
	forces	forces	forces		
1. Personnel					1500.6
2. Operations and maintenance					72.6
3. Procurement and construction (investment)					193.9
4. Research and development					
5. Other					-
6. Total					1767.1

**Sources:** Appropriation act 2021, creation date: 31/12/2020 <a href="https://mofep.gov.gh/sites/default/files/budget-statements/2021-Appropriation-Act.pdf">https://mofep.gov.gh/sites/default/files/budget-statements/2021-Appropriation-Act.pdf</a>

**Explanatory remarks:** The budget gives a breakdown into Government and Internally Generated Funds. Also includes donors, but this is not counted. Government is split into personnel, goods and services and capital expenditure. IGF is only goods and services. This generally fits the UN MILEX simplified reporting form. Combine the 2 goods and services as operations and maintenance and use capital as procurement and R&D. Includes pensions and no known paramilitary force.



Country: Guinea Fiscal year: 2021

National currency and unit of measure: billions of Guinean

franc

[Suggested data for the Simplified reporting form: use public government

data as shown in the example below:]

	Land	Naval	Air	Other	Total
	forces	forces	forces		
1. Personnel					1851.4
2. Operations and maintenance					240.2
3. Procurement and construction (investments)					29.1
4. Research and development					
5. Other					286.0
6. Total					2406.7

**Sources:** Loi de Finance 2021, creation date: 31/12/2020 <a href="https://mbudget.gov.gn/wp-content/uploads/2020/12/Projet-Texte-de-loi-PLFI-2021-.pdf">https://mbudget.gov.gn/wp-content/uploads/2020/12/Projet-Texte-de-loi-PLFI-2021-.pdf</a>

**Explanatory remarks:** MINISTERE DE LA DEFENSE NATIONALE spending is split into personnel, goods and services, transfers and investments. This generally fits the UN MILEX simplified reporting form. Transfers is the only item that does not fit into the reporting form and we recommend adding the 'other' category to the simplified reporting form. Transfers would thus fall in the 'other' category. No information if figure includes pensions and No known paramilitary force.



Country: Gambia Fiscal year: 2021

National currency and unit of measure: millions of Gambian

dalasi

[Suggested data for the Simplified reporting form: use public government]

data as shown in the example below:]

	Land	Naval	Air	Other	Total
	forces	forces	forces		
1. Personnel					505.3
2. Operations and					227.8
maintenance					
3. Procurement and					24.5
construction					
(investments)					
4. Research and					
development					
5. Other					-
6. Total					757.6

**Sources:** Approved Budget 2021, creation date: 31/12/2020 Accessed 09 July 2021, https://www.mofea.gm/directorates/budget

**Explanatory remarks:** The disaggregation offered in the budget does not fit into the UN format very well. The budget gives a breakdown into recurrent and capital. Recurrent is then divided into personnel and other recurrent. Suggest use the simplified format and assume 'other recurrent' is operations and maintenance and capital spending is



procurement and R&D. No information if pensions are included and No known paramilitary force.



Country: Guinea-Bissau

Fiscal year: 2021

National currency and unit of measure: millions of West

African CFA franc

[Suggested data for the Simplified reporting form: use public government

data as shown in the example below:]

	Land	Naval	Air	Other	Total
	forces	forces	forces		
1.Personnel					9428.7
2. Operations and					4688.8
maintenance					
3. Procurement and					367.8
construction (investment)					
4. Research and					
development					
5. Other					124.8
6. Total					14610.1

**Sources:** PROPOSTA DO OR AMENTO GERAL DO ESTADO PARA 2021, 'PROPOSAL OF THE GENERAL STATE BUDGET FOR 2021', creation date: October 2020 Accessed 12 July 2021,

https://www.mef.gw/publicacoes/orcamento-geral-do-estado/19-oge2021/file

**Explanatory remarks:** MIN. DA DEFESA E COMBATENTES DA LIBERDADE DA PÁTRIA spending is split into DESPESAS COM PESSOAL, AQUISIÇÃO DE BENS E SERVIÇOS, TRANSFERÊNCIAS and Investimento do Plano. Almost fits into the UNMILEX simplified reporting form. Recommend creating 'other' category for transfers and then using the simplified form. COMBATENTES DA LIBERDADE DA PÁTRIA



seems to be the country's paramilitary and also veteran affairs. Do not count external finances 'Financiamento Externo'. Information seems to includes pensions and paramilitary force.



Country: Equatorial Guinea

Fiscal Year: 2021

**National currency and unit of measure:** millions of Central African CFA franc

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Equatorial Guinea** total military expenditures in the fiscal year 2021 were **94397** millions.

**Sources:** 'LEY DE PRESUPUESTOS GENERALES DEL ESTADO 2021' or STATE GENERAL BUDGET LAW 2021, creation date: 22/12/2020 https://minhacienda-gob.com/download/ley-pge-2021/?wpdmdl=3904&refresh=60e720be8729d1625759934

**Explanatory remarks:** Budget provides a single figure with no disaggregation. We suggest using single figure form. Lack of information in the document to know if categories such as pensions. No known paramilitary force.



Country: Greece

Fiscal Year: 2021

**National currency and unit of measure:** millions of Euros (€)

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					2794
2. Operations and					402
maintenance					
3. Procurement and					
construction					
(investments)					2532
4. Research and					
development					
5. Other					-
6. Total					5782
				1	

**Sources:** Ministry of Finance of the Hellenic Republic of Greece, "Government Budget 2021," November 2020,

 $https://www.minfin.gr/documents/20182/14940417/\%CE\%9A\%CE\%A1\% \\ CE\%91\%CE\%A4\%CE\%99\%CE\%9A\%CE\%9F\%CE\%A3+\%CE\%A0\%CE\%A1\%CE\%9F\%CE\%A5\%CE\%A0\%CE\%9F\%CE\%9B\%CE\%9F\%CE\%93\%CE\%99\%CE\%A3\%CE\%9C\%CE\%9F\%CE\%A3+2021.pdf/90427c6f-d2a2-421e-9c87-6e5d5685b9fe, pg. 123.$ 

Explanatory remarks: N/A



Country: Grenada

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Grenada hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2020.

**Sources:** National Portal of the Government of Grenada, 'Special Unit Service', xxx, available at: <a href="https://www.gov.gd/rgpf/special-service-unit">https://www.gov.gd/rgpf/special-service-unit</a> Accessed on 31/08/2021.

**Explanatory remarks:** Grenada does not operate a standing military and responsibility for internal and external security is place on the Special Unit Service (SSU) of the Royal Grenada Police Force.



Country: Guatemala

Fiscal Year: 2021

**National currency and unit of measure:** millions of Guatemalan Quetzals (GTQ)

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Guatemala** total military expenditures in the fiscal year 2021 were **2644.7** millions.

**Sources:** Guatemala Ministry of Finance, <u>www.minfin.gob.gt</u>. Ejecución Presupuestaria. [online] Available at: <a href="https://www.minfin.gob.gt/ejecucion-y-liquidacion-presupuestaria">https://www.minfin.gob.gt/ejecucion-y-liquidacion-presupuestaria</a>

**Explanatory remarks:** Guatemala's military expenditure is recorded as the amount allocated to the Military of Defence under the finance budget released by its Ministry of Finance.



Country: Guyana

Fiscal Year: 2021

National currency and unit of measure: millions of Guyanese dollars

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					7849
2. Operations and					6024
maintenance					
3. Procurement and					
construction					
(investments)					1145
4. Research and					
development					
5. Other					-
6. Total					15018

**Sources:** Estimates of the public sector 2021 – Current and Capital Revenue and expenditures Volume 1 (<a href="https://finance.gov.gy/budget">https://finance.gov.gy/budget</a>)

**Explanatory remarks:** There are two types of information concerning defense in Guyana:

- Defence and National Security Programme (Ministry of Presidency and Office of the President)
- Guyana Defence Force

Pensions are included in "Overhead Expenses", all details are in official document. There is no information about paramilitary forces.



**Country:** Honduras

Fiscal Year: 2021

**National currency and unit of measure:** millions of Honduran Lempira (HNL)

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Honduras** total military expenditures in the fiscal year 2021 was **10544.4** million.

**Sources:** SEFIN *Ejecución y Seguimiento* Available at: https://www.sefin.gob.hn/ejecucion-y-seguimiento/

IAIP - Instituto de Previsión Militar(IPM). Iaip.gob.hn. Available at: https://portalunico.iaip.gob.hn/portal/index.php?portal=354

**Explanatory remarks:** The military expenditure for Honduras is calculated by combining the funds allocated to the Secretary of Defense (Secretaria de Defense), the pensions directed to the military for pensions (instituto de prevision militar), and tasa de seguridad.



Country: Haiti

Fiscal Year: 2021

National currency and unit of measure: millions of Haitian gourdes

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					508
2. Operations and maintenance					681
3. Procurement and construction (investments)					293
4. Research and development					
5. Other					-
6. Total					1499

**Sources:** République D'Haïti, "Décret Établissant Le Budget Rectificatif de la République d'Haïti Exercice 2020-2021," Journal Officiel de la Republique d'Haiti, September 16, 2021, https://www.mef.gouv.ht/docs/budget-2020-2021-rectificatif.pdf, pg. 8

**Explanatory remarks:** Sum of categorical expenditure does not equal total because of transfer payments (unclear under which category these fall).



Country: Indonesia

Fiscal Year: 2021

National currency and unit of measure: billions of Indonesian rupiah

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Indonesia** total military expenditures in the fiscal year 2021 were **136995.9** millions.

**Sources:** 'Buku I RUU APBN TA 2021' or Book I of the 2021 FY State Budget Bill, creation date: 31/12/2020 https://www.kemenkeu.go.id/media/15866/buku-i-ruu-apbn-ta-2021.pdf

**Explanatory remarks:** Budget is in Indonesian, KEMENTERIAN PERTAHANAN = Ministry of Defence. Budget gives some simple breakdowns, but the translation of these do not fit very well into the simplified UN MILEX categories. It does seem like pensions are included in point 2 of the budget breakdown. The suggestion is thus to use the UN MILEX single figure reporting form since none of the categories listed in the Indonesian budget fit the simplified form. Seems to include pensions and no known paramilitary force.



Country: Ireland

Fiscal Year: 2021

National currency and unit of measure: millions of Euros  $(\epsilon)$ 

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					817.7
2. Operations and maintenance					123.6
3. Procurement and construction (investments)					131.0
4. Research and development					
5. Other					-
6. Total					1072

**Sources:** Dail Eireann, *Expenditure Report 2021* (Dublin, Ireland: Government Publications, 2021), pg. 75.

Explanatory remarks: N/A



Country: Iran

Fiscal Year: 2021

National currency and unit of measure: billions of Iranian Rial

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Iran's** total military expenditures in the fiscal year 2021 were **1142090** billion.

**Sources:** Annual Budgets and Five-Year Development Plans | Iran Data Portal. (2015). Retrieved from Syr.edu website: <a href="https://irandataportal.syr.edu/annual-budgets-development-plans">https://irandataportal.syr.edu/annual-budgets-development-plans</a> - 'Budget 1400 (2021-2022) (Approved by Parliament)'

**Explanatory remarks:** Military expenditure = Ministry of Defence and Armed Forces Logistics Total + Armed forces General Staff Total + Artesh Joint Staff (armed forces joint staff) Total + Sepah Joint Staff (IRGC) Total + Armed Forces Social Security Organization Total

Iran's military expenditure as the aggregate of several items under its budget document approved by the parliament. These include the total amount allocated to the Ministry of Defence and Armed Forces Logistics, the Armed Forces General Staff, the Artesh Joint Staff (armed forces joint staff), the Sepah Joint Staff (IRGC) and the Armed Forces Social Security Organization.



Country: Iraq

Fiscal Year: 2021

National currency and unit of measure: billions of Iraqi dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Iraq** total military expenditures in the fiscal year 2021 were **6277.12** billion.

**Sources: 2022** زارة المالية ,جمهورية العراق from Mof.gov.iq website: <a href="http://www.mof.gov.iq/pages/MainMOF.aspx">http://www.mof.gov.iq/pages/MainMOF.aspx</a>

Explanatory remarks: Military expenditure = MOD (وزارةالدفاع)

SIPRI estimates the military expenditure of Iraq based on the official funds allocated to the Ministry of Defence in the budget documents.



Country: Iceland

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Iceland hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

Sources: N/A

**Explanatory remarks:** N/A



Country: Israel

Fiscal Year: 2021

National currency and unit of measure: Millions of Israeli new shekels

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

Israel total military expenditures in the fiscal year 2021 were 75080 millions.

**Sources:** Ministry of Finance - Government Revenue and Expenditure | January-December 2021, fourth tab of the excel spreadsheet: <a href="https://www.gov.il/en/Departments/DynamicCollectors/budget-execution-estimate?skip=0">https://www.gov.il/en/Departments/DynamicCollectors/budget-execution-estimate?skip=0</a>>

**Explanatory remarks:** SIPRI calculates Israel's military spending as: MOD (implementation) + Defence sales. There is no disaggregation of the budget.



Country: Jamaica

Fiscal Year: 2021

National currency and unit of measure: millions of Jamaican dollars

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Jamaica** total military expenditures in the fiscal year 2021 were **40203** million.

**Sources:** Ministry of Finance and the Public Service, "Jamaica – Second Supplementary Estimates 2021/2022," presented to the House of Representatives on January 11, 2022, pg. 3,6.

**Explanatory remarks:** N/A



Country: Jordan

Fiscal Year: 2021

National currency and unit of measure: millions of Jordanian dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Jordan** total military expenditures in the fiscal year 2021 were **1276.9** millions.

**Sources:** Summary of General Budget for the Fiscal Year 2021, Quarterly Budget, Performance Report Q3 of FY2021, accessed 21 Nov 2021, <a href="https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2021/en/2.pdf">https://www.gbd.gov.jo/Uploads/Files/gbd/law-min/2021/en/2.pdf</a>

**Explanatory remarks:** Official state budget gives spending for the military at the aggregate. No disaggregated spending thus recommends using single figure form. There is also a separate category for paramilitary force, this is under the ministry of interior and called Gendarmerie Forces. No information about pensions.



Country: Kazakhstan

Fiscal Year: 2021

National currency and unit of measure: billions of Kazakhstani tenge

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Kazakhstan** total military expenditures in the fiscal year 2021 were **687.8** billions.

**Sources:** Statement of Execution of the Consolidated Budget as of 1 June 2021 year, creation date: 17/06/2021

 $\frac{https://www.gov.kz/memleket/entities/minfin/documents/details/179225?lan}{g=en}$ 

Explanatory remarks: No information if figure includes pensions and No known paramilitary force. Budget or budget excutions are given in 3 languages Kazakh, Russian and English. No disaggregation, 1 single budget line Қорғаныс, Оборона, or Defence.



Country: Kenya

Fiscal Year: 2021

National currency and unit of measure: Billions of Kenyan shilling

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					1.489
2. Operations and maintenance					112.8
3. Procurement and construction (investments)					5.1
4. Research and development					0.5
5. Other					-
6. Total					119.8

**Sources:** 2021/22 Programme based budget of the national government of Kenya, creation date: 01/04/2021

 $\underline{https://www.treasury.go.ke/wp\text{-}content/uploads/2021/05/FY2021\text{-}22\text{-}Programme\text{-}Based-}\underline{Budget.pdf}}$ 

Explanatory remarks: Ministry of Defence spending is split into

- 1. Compensation to employees
- 2. Use of goods and services
- 3. Current transfer to government agencies
- 4. Non-financial assets



#### 5. Capital transfer to government agencies

This almost fits into the UNMILEX simplified reporting form. However, there is not enough information on Current transfer to government agencies or non-financial assets, thus we recommend putting these 2 categories as 'other'. Capital transfer to government agencies seems to be construction, procurement and R&D.

Thus we recommend using the UNMILEX Simplified reporting form. Compensation to employees is very low for salaries but use of goods and services are very high. No known paramilitary force and no information about pensions.



Country: Kyrgyzstan

Fiscal Year: 2021

National currency and unit of measure: millions of Kyrgyzstani som

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Kyrgyzstan** total military expenditures in the fiscal year 2021 were 15614 millions.

**Sources:** State budget - Expenditures, accessed 10 Nov 2021, <a href="http://stat.kg/en/statistics/finansy/">http://stat.kg/en/statistics/finansy/</a>

Explanatory remarks: The government expenditure is tracked on a monthly basis and actual expenditure for the year can be found at the end of the financial year. Military expenditure for Kyrgyzstan is combined with public order and security "Оборона, общественный порядок и безопасность". According to the UNMILEX definition, these two categories are not considered military expenditure. But due to the lack of disaggregation the only publicly available figure is this headline expenditure. No information on Pensions or the existence of paramilitary forces.



Country: Cambodia

Fiscal Year: 2021

National currency and unit of measure: billions of Cambodian riel

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Cambodia** total military expenditures in the fiscal year 2021 were **2618.7** billions.

**Sources:** No official government budget document, need to access news websites

https://www.khmertimeskh.com/50776654/2021-draft-budget-sees-a-half-billion-reduction/

**Explanatory remarks:** No Calculation, news only provides national defence in 1 single figure. News provides figure in US\$. If use, must convert to national currency (Cambodian riel). Lack of information in the document to know if categories such as pensions or paramilitary are included in this figure.



**Country: Kiribati** 

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Kiribati hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

Sources: N/A

**Explanatory remarks: N/A** 



Country: Saint Kitts and Nevis

Fiscal Year: 2021

National currency and unit of measure: millions of East Caribbean dollar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Saint Kitts and Nevis** total military expenditures in the fiscal year 2021 were **10.451** millions.

National currency: East Caribbean dollars

**Sources:** Estimates 2021 – Volume 2

(https://www.mof.gov.kn/publications/#1544727947138-0f68685b-2c92)

**Explanatory remarks:** These figures are associated to the program: "Provide National Defense and Regional Security Assistance" ruled by SKN Defense Force.



Country: Kuwait

Fiscal Year: 2021

National currency and unit of measure: millions of Kuwaiti dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Kuwait** total military expenditures in the fiscal year 2021 were **2925.3** millions.

**Sources:** Fiscal Year 2021/22, The General Budget, accessed 21 Nov 2021, <a href="https://www.mof.gov.kw/MofBudget/MofBudgetDetail.aspx#mofBudget2">https://www.mof.gov.kw/MofBudget/MofBudgetDetail.aspx#mofBudget2</a>

**Explanatory remarks:** Official state budget gives spending for the military at the aggregate. No disaggregated spending thus recommends using single figure form. There is also a separate category for paramilitary force, this is under the category National Guard. No information about pensions.



Country: Liberia

Fiscal Year: 2021

National currency and unit of measure: millions of Liberian dollar

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					10.612
2. Operations and maintenance					2.828
3. Procurement and construction (investments)					1.800
4. Research and development					
5. Other					-
6. Total					15.240

**Sources:** Special national budget Fiscal Year 2021, accessed 11 Nov 2021, <a href="https://www.mfdp.gov.lr/index.php/docs/the-national-budget?start=0">https://www.mfdp.gov.lr/index.php/docs/the-national-budget?start=0</a>

**Explanatory remarks:** The Liberian budget divides expenditure by ministry. Within each ministry there is a separate expenditure by economic classification. Here spending is split into 4 categories, compensation of employees, use of goods and services, social benefits and non-financial assets. The breakdown fits the UNMILEX simplified definition form. Expenditure items such as personnel, use of goods and other services and non-financial assets fit well into the existing UNMILEX lines of personnel, operations and maintenance and



procurement and construction. Social benefits seems to involve compensation to employees. Expenditure includes pensions and paramilitary forces.



Country: St Lucia

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of St Lucia hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** Saint Lucia Department of Finance – Office of the Budget, Estimates of Revenue and Expenditure 2019-2020 (https://www.finance.gov.lc/departments/view/52) accessed 04/02/2022.

**Explanatory remarks:** St Lucia does not have a standing military force. The Special Service Unit and Coast Guard of the Royal St Lucia Police Force takes responsibility for internal and external security when serious threats to St Lucia occur.



Country: Lichtenstein

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Liechtenstein hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

Sources: Liechtenstein Constitution Article 44

**Explanatory remarks:** N/A



Country: Sri Lanka

Fiscal Year: 2021

National currency and unit of measure: billions of Sri Lankan rupee

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					207.419
2. Operations and					54.690
maintenance					
3. Procurement and					30.885
construction					
(investments)					
4. Research and					14.779
development					
5. Other					-
6. Total					306.723

**Sources:** Budget Estimates, 2021, Volume 1, accessed 04 Nov 2021, https://www.treasury.gov.lk/documents/budget/2021/2021\_aprovedBE\_English\_V\_1.pdf

**Explanatory remarks:** Page 245 of the budget esitmates provides expenditure for Defence, disaggregated into recurrent and capital expenditure. Within recurrent and capital expenditure these are also roughly divided into categories such as salaries, maintenance, services and capital asset acquisition and more. May of these can be fit into the UNMILEX simplified form. Of the few categories such as transfers and other which do not, we suggest that an extra category called 'other' is used.



There is also foreign financing which is not counted as part of UNMILEX definition. Other allowances could be pensions which is part of personnel emoluments. No information on existence of paramilitary.

Foreign finance = 1.050 is deducted from the total to get 306.723



**Country:** Lesotho

Fiscal Year: 2021

National currency and unit of measure: millions of Lesotho loti

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

Lesotho total military expenditures in the fiscal year 2021 were 518.7 millions.

**Sources:** Parliament Of The Kingdom Of Lesotho Budget Speech To The Parliament Of The Kingdom Of Lesotho For The 2021/22 Fiscal Year <a href="http://www.finance.gov.ls/documents/Budget%20Formulation/budget%20speeches/2021">http://www.finance.gov.ls/documents/Budget%20Formulation/budget%20speeches/2021</a> %2022%20Budget%20Speech%2017%20Feb%202021.pdf

**Explanatory remarks:** Defence and national security combined into one ministry. No disaggregation possible. Usually figures are given as recurrent + capital. In 2021, no capital spending, only recurrent. Not enough to disaggregate into simplified reporting form, suggest using single figure form. No information if figure includes pensions. No known paramilitary force.



Country: Morocco

Fiscal Year: 2021

National currency and unit of measure: millions of Moroccan dirhams

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					35063.6
2. Operations and maintenance					4604.7
3. Procurement and construction (investments)					5149.7
4. Research and development					
5. Other					-
6. Total					47818.0

**Sources:** Loi de finances pour l'année budgétaire 2021. Creation date : 16/12/2020. <a href="https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf">https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf</a>

**Explanatory remarks:** No breakdown in investment expenses. Assumes that this includes all capital expenditure such as equipment, R&D and construction. There is a separate special treasury fund for the 'Gendarmerie Nationale'.



Country: Monaco

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Monaco hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

#### **Sources:**

**Explanatory remarks:** France guarantees Monaco's defence and sovereignty (Treaty of 24 October 2002, Article 1, <a href="https://mc.ambafrance.org/IMG/pdf/traite\_du\_24\_octobre\_2002.pdf?607/64a0e5c498eccbbb89dcf9e662eebf517568a3a2">https://mc.ambafrance.org/IMG/pdf/traite\_du\_24\_octobre\_2002.pdf?607/64a0e5c498eccbbb89dcf9e662eebf517568a3a2</a>).



Country: Moldova

Fiscal Year: 2021

National currency and unit of measure: millions of Moldovan lei

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					693.8
2. Operations and maintenance					-
3. Procurement and construction (investments)					57.3
4. Research and development					
5. Other					163.4
6. Total					914.5

**Sources:** Distribution of the budget of the Ministry of Defense of the Republic of Moldova for 2021

https://www.army.md/?lng=3&action=show&cat=147&submenuheader=3

**Explanatory remarks:** No breakdown available for operations & maintenance spending. 'Procurement and Construction' assumed to include only construction expenses.



Country: Madagascar

Fiscal Year: 2021

National currency and unit of measure: millions of Malagasy ariary

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					308718
2. Operations and maintenance					48486
3. Procurement and construction (investments)					20297
4. Research and development					
5. Other					928
6. Total					378429

**Sources:** PROJET DE LOI N° 011/2021 PORTANT LOI DE FINANCES RECTIFICATIVE POUR 2021, BILL N° 011/2021 ON AMENDING FINANCE ACT FOR 2021

 $\frac{http://www.mefb.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Corps\%20de\%20loi\%20PLFR\%202021\%20version\%20errata.pdf$ 

**Explanatory remarks:** MINISTERE DE LA DEFENSE NATIONALE

- 1. Solde = Salary
- 2. Indemnites
- 3. Biens et Services



- 4. Transferts
- 5. Investissement (internal)

Combine the 2, 3 into operations and maintenance and use investments as procurement and R&D. Transferts does not fit into any of the UN MILEX simplified categories and thus we recommending adding 'other' for transferts.

External finances in the Investissement section are not counted towards military spending. Information seems to includes pensions and no known paramilitary force.



**Country:** Maldives

Fiscal Year: 2021

National currency and unit of measure: billions of Maldivian rufiyaa

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Maldives** total military expenditures in the fiscal year 2020 were **1.272** billion.

**Sources:** Maldives Government, 'Budget 2021 Expenditure', 2021. Available at: <a href="https://www.budget.gov.mv/en/functional-classification">https://www.budget.gov.mv/en/functional-classification</a>, accessed on 28th July 2021

**Explanatory remarks:** Defence spending in the Maldivian budget is split between 'Military Defence' and 'Civil Defence'.



**Country:** Mexico

Fiscal Year: 2021

National currency and unit of measure: Billions of Mexican pesos

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Mexico** total military expenditures in the fiscal year 2021 were **17.6** billion of Mexican pesos.

**Sources:** Mexican Congress, Expenditure Budget of the Federation for Fiscal Year 2021, p. 38. Archived at: 20211116\_MOF-MEX\_2021 budget

**Explanatory remarks:** Military spending is comprised of Ministry of Defence, Guardia Nacional and Marina.

Mexico provides a significant level of disaggregation of public expenditure. However, the categories do not follow the UN reporting template, making it difficult to collect information. It is possible to study each of these categories and draw an equivalence between Mexico's report and UN's. Nevertheless, this would take at least a few months to be done properly and there are hundreds, if not thousands, of different categories. It is likely that drawing this equivalence and fitting the data into the UN' template would be time consuming even for a public servant of the Mexican state familiar with its reporting system. In that sense, the use of the 'single figure' form for Mexico is in no way a reflection of it the country's transparency, but merely because the reporting systems diverge.



**Country:** Marshall Islands

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of the Marshall Islands hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

#### **Sources:**

**Explanatory remarks:** A Compact of Free Association (COFA) was signed between the United States and the Marshall Islands in 1982. This gave the islands access to domestic US financial programs and existence in exchange for the US taking responsibility for defence of the islands. Marshall Islands hosts US Army Kwajalein Atoll Reagan Missile Test Site.



Country: North Macedonia

Fiscal Year: 2021

**National currency and unit of measure:** millions of North Macedonian Denars

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					4250
2. Operations and					2667
maintenance					
3. Procurement and					
construction					
(investments)					3156
4. Research and					
development					
5. Other					1024
6. Total					11097

**Sources:** Budget of the Republic of North Macedonia for 2021, creation date: 16/12/2020 <a href="https://finance.gov.mk/budget2021/">https://finance.gov.mk/budget2021/</a>

**Explanatory remarks:** No breakdown in capital expenses. Assumes that this includes all capital expenditure such as equipment, R&D and construction.



Country: Mali

Fiscal Year: 2021

National currency and unit of measure: millions of West African CFA

franc

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					136670
2. Operations and					89688
maintenance					
3. Procurement and					
construction					
(investments)					82315
4. Research and					
development					
5. Other					1021
6. Total					309694

Sources: Loi de Finance 2021, Finance Law 2021,

Creation date: 01/01/2021 Accessed 13 July 2021,

http://www.finances.gouv.ml/sites/default/files/LF%202021 VF 04-01-2021.pdf

 $\textbf{Explanatory remarks:} \ \ \text{No information to confirm if figure includes pensions.} \ \ \text{No known}$ 

paramilitary force.





Country: Malta

Fiscal Year: 2021

National currency and unit of measure: millions of Euros

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					47.886
2. Operations and maintenance					9.913
3. Procurement and construction (investments)					13.5
4. Research and development					
5. Other					0.5
6. Total					71.799

**Sources:** Source: Draft Financial Estimates, Budget 2022, Ministry of Home Affairs, National Security and Law Enforcement. Creation date: 11/10/2022. <a href="https://finance.gov.mt/en/The-Budget/Pages/The-Budget-2022.aspx">https://finance.gov.mt/en/The-Budget/Pages/The-Budget-2022.aspx</a>

**Explanatory remarks:** No breakdown in Capital expenditure 'Property, Plant and Equipment'. Assumes that this includes all capital expenditure such as equipment, R&D and construction. Personnel includes Reserve forces.



Country: Myanmar

Fiscal Year: 2021

National currency and unit of measure: Billions of Myanmar Kyats

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

Myanmar total military expenditures in the fiscal year 2021 were **3395.98** billions.

**Sources:** Republic of the Union of Myanmar, Ministry of Planning and Finance, Budget Department, 'Annual Fiscal Data Summary for Dissemination', creation date: January 2021.

https://www.mopfi.gov.mm/sites/default/files/Myanmar%20Annual%20Fiscal%20%20data%20for%20dissemination%20January%20%202020.pdf

**Explanatory remarks:** N/A



Country: Mongolia

Fiscal Year: 2021

National currency and unit of measure: millions of Mongolian tögrög

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Mongolia** total military expenditures in the fiscal year 2021 were **283646.7** millions.

Sources: МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ТУХАЙ 2021 (ON THE 2021 BUDGET OF MONGOLIA), accessed 10 Nov 2021, <a href="https://legalinfo.mn/mn/detail/15726">https://legalinfo.mn/mn/detail/15726</a>

Explanatory remarks: The national budget provides expenditure breakdown by ministry. Батлан хамгаалахын сайд is Ministry of Defense and the headline expenditure is divided into current and capital spending. The disaggregation provided is not enough to fit into the UNMILEX simplified form and we suggest the use of the single figure form for Mongolia. No information on pensions expenditure and no information on existence of paramilitary.



**Country:** Mozambique

Fiscal Year: 2021

National currency and unit of measure: millions of Mozambican metical

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Mozambique** total military expenditures in the fiscal year 2021 were **16216** millions.

**Sources:** RELATÓRIO DE EXECUÇÃO DO ORÇAMENTO DO ESTADO ANO 2021 Janeiro a Setembro, accessed 10 Nov 2021, <a href="https://www.mef.gov.mz/index.php/publicacoes/politicas/execucao-do-orcamento-do-estado/reo-2021/1402-relatorio-de-execucao-do-orcamento-do-estado-janeiro-a-setembro-de-2021/file</a>

**Explanatory remarks:** The budget execution document for Mozambique's budget is released on a quarterly basis. At the time of collection and writing the January to September 2021 execution was publicly available.

Military expenditure is provided together with a headline expenditure of other government sectors such as health and education. 'Defesa' is given as a headline total as part of a revised figure for 2021.

Orçamento Anual — Defesa = 16216 of which by September 2021 14454 has been spent/allocated/achieved.

No information on pensions expenditure and no information on existence of paramilitary.



Country: Mauritania

Fiscal Year: 2021

National currency and unit of measure: millions of Mauritanian ouguiya

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Mauritania** total military expenditures in the fiscal year 2021 were **8269.8** millions.

**Sources:** Loi de Finances Rectificative pour L'année 2021, accessed 11 Nov 2021, <a href="https://www.tresor.mr/fr/afficher.php?tb=n6GhrA==&id=Zmg="https://www.tresor.mr/fr/afficher.php."https://www.tresor.mr/fr/afficher.php.

**Explanatory remarks:** The Mauritanian budget offers a substantial amount of disaggregation on expenditure lines. For military expenditure this is divided into function and activity. Expenditure is the further divided into operating and investment expenditure. This is then additionally divided by individual activities such as "Office supplies and consumables" or "Transport costs, missions and others".

Given the type and detail of disaggregation, there is great difficulty fitting these figures into the UNMILEX simplified reporting format. A substantial amount of assumptions would need to be made to fit the detailed expenditure lines into the UN categories which makes the reporting inaccurate and might not reflect the original budgetary expenditure by the Mauritanian government. As a result, the recommended reporting form is to use the single figure method as this would offer some uniformity between countries and ensure a headline accuracy to the military expenditure figure.



No information on whether the expenditure includes pensions. The total military expenditure includes paramilitary forces in the form of "Gendarmerie Nationale".



**Country:** Mauritius

Fiscal Year: 2021

National currency and unit of measure: millions of Mauritian rupee.

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					636.4
2. Operations and maintenance					85.9
3. Procurement and construction (investments)					114.1
4. Research and development					
5. Other					-
6. Total					836.4

**Sources:** Expenditure to be appropriated by Votes, (Ministries and Departments) 2021-22, Vote 2-5: Police Service, accessed 11 Nov 2021,

https://budgetmof.govmu.org/Documents/V\_02\_052021\_22Police.pdf

**Explanatory remarks:** The Mauritian expenditure document can be divided into expenditure by vote. The military falls under the Police Service expenditure vote (2-5). Within this military expenditure can be found on page 9 and 10 and according to the official budget is termed 'Defence and Emergency Rescue'.



Expenditure is disaggregated by economic classification and can fit into the UNMILEX simplified definition form. Compensation of employees will fit into personnel; goods and services will fit with operations and maintenance; and acquisition of non-financial assets (under capital expenditure) fits with procurement & construction and R&D.

Page 9 and 10 of the expenditure by vote budget document provides expenditure by agency and then by economic classification and this is the closest to the UNMILEX simplified definition form. Expenditure items such as personnel, goods and other services and acquisition of capital assets fit well into the existing UNMILEX lines of personnel, operations and maintenance and procurement and construction.

Expenditure includes pensions. No information on existence of paramilitary.



Country: Malawi

Fiscal Year: 2021

National currency and unit of measure: millions of Malawian kwacha

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					32743.3
2. Operations and maintenance					29814.0
3. Procurement and construction (investments)					2900.0
4. Research and development					
5. Other					-
6. Total					65457.3

Sources: DRAFT FINANCIAL STATEMENT 2020-21 9-9-20 FINAL.

Creation date: 01/02/2021 Accessed 13 July 2021

 $\underline{https://www.finance.gov.mw/index.php/our-documents/budget-statements}$ 

**Explanatory remarks:** Ministry of Defence + Malawi Defence Force

Ministry of Defence

- 1. Emoluments
- 2. Other recurrent transactions
- 3. Development



#### Malawi Defence Force

- 1. Emoluments
- 2. Other recurrent transactions

Other recurrent transactions = operations and maintenance

Development = procurement + R&D

Sum the 2 emoluments and Other recurrent transactions. No information on paramilitary forces or the inclusion of pensions.



Country: Malaysia

Fiscal Year: 2021

National currency and unit of measure: millions of Malaysian Ringgit

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					7808
2. Operations and maintenance					3459
3. Procurement and construction (investments)					4505
4. Research and development					
5. Other					94
6. Total					15861

**Sources:** Estimated Federal expenditure 2022, creation date: October 2021. <a href="https://budget.mof.gov.my/pdf/2022/perbelanjaan/Anggaran\_Perbelanjaan\_Persekutuan\_2022.pdf">https://budget.mof.gov.my/pdf/2022/perbelanjaan/Anggaran\_Perbelanjaan\_Persekutuan\_202.pdf</a>

**Explanatory remarks:** No known paramilitary force. No information on whether the total includes military pensions.



Country: Namibia

Fiscal Year: 2021

National currency and unit of measure: millions of Namibian dollar

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					4189.6
2. Operations and maintenance					872.5
3. Procurement and construction (investments)					722.0
4. Research and development					
5. Other					100.0
6. Total					5884.1

Sources: MID –YEAR BUDGET REVIEW FOR THE FY2021/22 AND FISCAL POLICY STATEMENT, accessed 10 Nov 2021, <a href="https://mof.gov.na/documents/35641/1750792/MID-YEAR+MEDIUM-TERM+BUDGET+BOOKS+2021.pdf/5886ea42-c92f-9bf8-3376-2b943101f77b">https://mof.gov.na/documents/35641/1750792/MID-YEAR+MEDIUM-TERM+BUDGET+BOOKS+2021.pdf/5886ea42-c92f-9bf8-3376-2b943101f77b</a>

**Explanatory remarks:** Page 45 of budget document provides expenditure by agency and then by economic classification and this is the closest to the UNMILEX simplified definition form. Expenditure items such as personnel, goods and other services and acquisition of capital assets fit well into the existing UNMILEX lines of personnel, operations and maintenance and procurement and construction.



Of the category 'subsidies and other current transfers 'which do not fit into the UNMILEX form, we suggest that an extra category called 'other' is used. Expenditure includes pensions. No information on existence of paramilitary.



**Country:** Niger

Fiscal Year: 2021

National currency and unit of measure: billions of Nigerian naira

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

Niger total military expenditures in the fiscal year 2021 were 112.26 billions.

**Sources:** Loi de Finance 2021, accessed 09 Nov 2021, <a href="http://www.finances.gouv.ne/index.php/lois-de-finances/file/675-texte-de-projet-de-loi-de-finances-2021-au-17-septembre-2020">http://www.finances.gouv.ne/index.php/lois-de-finances/file/675-texte-de-projet-de-loi-de-finances-2021-au-17-septembre-2020</a>

**Explanatory remarks:** The Loi de finance for Niger does not provide the breakdown that is suitable for the UNMILEX simplified format. Suggest the use of single figure.

No information on pensions expenditure and no information on existence of paramilitary.



Country: Nigeria

Fiscal Year: 2021

National currency and unit of measure: billions of Nigerian naira

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Nigeria** total military expenditures in the fiscal year 2021 were **1783.12** billions.

**Sources:** Appropriation Act 2021, accessed 09 Nov 2021, <a href="https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget">https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget</a>

**Explanatory remarks:** The Nigerian budget or appropriation act is in the form of 2 types of documents a detailed disaggregation or a summary document. The summary document does not give enough disaggregation to fit the UNMILEX simplified form while the detailed budget document provides a substantial amount of information that makes fitting into the UNMILEX simplified form very difficult.

Nigeria also released a supplementary budget for the year 2021 and this is only in the summary form and thus cannot be reported as part of the UNMILEX simplified form.

Given these difficulties the recommended reporting form is to use the single figure method as this would offer some uniformity between the appropriation act and supplementary act.

Appropriation act: 1066.41



Supplementary budget: 716.71 Expenditure includes pensions, but no information on existence of paramilitary.



Country: Nicaragua

Fiscal Year: 2021

National currency and unit of measure: Millions of Cordoba

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Nicaragua** total military expenditures in the fiscal year 2021 were **2709.5** millions.

**Sources:** Nicaragua Ministry of Finance, Hacienda.gob.ni, Documentos de Presupuesto — Ministerio de Hacienda de Nicaragua. [online] Available at: <a href="http://www.hacienda.gob.ni/documentos/presupuesto">http://www.hacienda.gob.ni/documentos/presupuesto</a>

**Explanatory remarks:** Nicaraguan military expenditure consists of the funds allocated to the expenditure by the Ministry of Defense.



Country: Norway

Fiscal Year: 2021

National currency and unit of measure: millions of Norwegian krone

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					42420.00
2. Operations and maintenance					42420.06
3. Procurement and construction (investments)					22032.03
4. Research and development					
5. Other					-
6. Total					64452.09

**Sources:** Prop. 1 S (2020-2021) for the budget year 2021 under the Ministry of Defense, Expenditure Chapters 1700-1792. Date: 21/09/2020.

 $\frac{https://www.regjeringen.no/contentassets/5695ead7edfc43ebb03a581d75cfa674/no/pdfs/prp202020210001\_fddddpdfs.pdf}{p202020210001\_fddddpdfs.pdf}$ 

**Explanatory remarks:** No breakdown in Personnel/Salaries expenses and 'Operations'. Includes Coast Guard.



Country: Nepal

Fiscal Year: 2021

National currency and unit of measure: millions of Nepalese rupee

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

Nepal total military expenditures in the fiscal year 2021 were 51044 millions.

**Sources:** Public Announcement of Income-Expenditure Details of Fiscal Year 2021/22, accessed 09 Nov 2021.

https://mof.gov.np/uploads/document/file/1627455031\_Budget\_speech\_202\_1.pdf

**Explanatory remarks:** Nepalise budget speech provides budget breakdown by year and administrative. Military expenditure is given as Ministry of Defense and divided into reccurent and capital expenditure. The budget speech also gives actuals for 2019, revised estimate for 2020 and an initial budget for 2021.

The disaggregation of recurrent and capital is not enough to fit into the UNMILEX simplified form and thus we recommend the single figure form. No information on pensions expenditure and no information on existence of paramilitary.



Country: Nauru

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Nauru hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** CIA World Factbook (<a href="https://www.cia.gov/the-world-factbook/countries/nauru/#military-and-security">https://www.cia.gov/the-world-factbook/countries/nauru/#military-and-security</a>)

**Explanatory remarks:** There is no army in Nauru, Australia oversees its defence.



Country: Oman

Fiscal Year: 2021

National currency and unit of measure: millions of Omani Rial

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

Oman total military expenditures in the fiscal year 2021 were 2223.8 millions

Sources: Oman's Ministry of Finance Mof.gov.om. (2021). المالية عمان - وزارة . Home. [online] Available at: https://www.mof.gov.om/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%85%D8%A9%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-

%D9%84%D9%84%D8%AF%D9%88%D9%84%D8%A9/2021-2030

**Explanatory remarks:** Oman's Military Expenditure is estimated at 75% of the sun allocated to Defence and Security by the Ministry of Finance in its budgetary document.

The expenditure on Defence and Security for Oman is inclusive of the funds for the police, customs border guard and several other non-military activities. On further research, it is estimated that the amount directed directly for military purposes stands at an approximate 75% of the Defence and Security Budget of the state.



Country: Pakistan

Fiscal Year: 2021

National currency and unit of measure: billions of Pakistani rupee

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Pakistan** total military expenditures in the fiscal year 2021 were **1897.366** billions

**Sources:** Source: Federal budget 2021-22, Budget in Brief. Creation date: 11 June 2021

https://www.finance.gov.pk/budget/Budget 2021 22/6 Budget in Brief English 2021 22.pdf

**Explanatory remarks:** Pakistan's budget does not give disaggregated figures that fit the standard UN MILEX simplified or standardized format. Spending according to the Pakistani government is divided according to categories such as 'defence division', 'defence production division' and 'military pension'. Suggest that the different categories are aggregated together and use the single figure form.

Total figure includes pensions, no information on paramilitary force.



Country: Panama

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Panama hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** Constitution of Panama (http://extwprlegs1.fao.org/docs/pdf/pan127522.pdf)

**Explanatory remarks:** Panama has no army.



Country: Peru

Fiscal Year: 2021

National currency and unit of measure: billions of Peruvian Soles

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Peru** total military expenditures in the fiscal year 2021 were **9.1** billion.

**Sources:** Peru Ministry of Finance, 'Portal de Transparência' [Transparency Portal], 2021, Archived at: <a href="https://www.sipri:Perubudget2021">https://www.sipri:Perubudget2021</a>

Explanatory remarks: Peru does not provide breakdown of its military spending figures – only the Ministry of Defence expenditure. We do know that arms acquisitions are funded via an off-budget mechanisms for which we can calculate an estimate. Funds for the off-budget mechanism come from the Camisea Gas Project, of which royalties from certain various 'lots' would be used to fund equipment or arms for the military and police. According to Law #28455 that institutes this system, an initial one-time payment of \$25 million was allocated in 2005 to the military and police. Additionally, 20 per cent of royalties from lot 88 in 2005 and 40 per cent from 2006 onwards would go towards this special 'Camisea' fund. Lot 88 is made up of revenues from 3 types of gas, namely gas, liquefied natural gas and gas PLT. Similarly, 30 per cent of royalties from extraction of lot 56 of the Camisea project will be allocated towards the 'Camisea' fund. From the 'Camisea' fund, the resources are allocated into four categories; the Peruvian Army, Navy, Air Force and National Police, each receiving 25 per cent of the total funding. Based on the Law 28455 in 2005, 75 per cent of this special off-budget fund need to be allocated to military expenditure.



**Country:** Philippines

Fiscal Year: 2021

National currency and unit of measure: millions of Philippine Pesos

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel	84 391.08	15540.66	20137.81	8663.86	128733.40
2. Operations and maintenance	16 618.24	16497.15	10734.72	9920.42	53770.53
Procurement and construction (investments)      Research and development	1875.84	191.56	1819.30	35215.38	39102.07
5. Other	-	-	-	0.04	0.04
6. Total	102885.15	32229.38	32691.82	53799.7	221606.04

**Sources:** Republic of the Philippines, Department of Budget and Management, National Expenditure Program FY 2022, Volume II. Creation Date: August 2021. https://www.dbm.gov.ph/wp-content/uploads/NEP2022/NEP-2022-VOLUME-2.pdf

**Explanatory remarks:** No breakdown in Capital outlays. Assumes that this includes all capital expenditure such as equipment, R&D and construction. SIPRI deducts the Office of Civil Defense; the Veterans Affairs Office; and the Veterans Memorial Medial Center from its definition of military expenditure.



Country: Palau

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Palau hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** Republic Of Palau - Compact Of Free Association (<a href="https://pw.usembassy.gov/wp-content/uploads/sites/282/2017/05/rop\_cofa.pdf">https://pw.usembassy.gov/wp-content/uploads/sites/282/2017/05/rop\_cofa.pdf</a> ) accessed 04/02/2022.

**Explanatory remarks:** Upon independence in 1994, Palau entered into a 50-year Compact of Free Association (<u>U.S. Public Law 99-658</u>) with the United States. Under the Compact, the United States, through the Department of the Interior, provides economic and financial assistance, defends Palau's territorial integrity, and allows uninhibited access by Palauan citizens to the United States in return for exclusive and unlimited access to Palau's land and waterways for strategic purposes.



Country: Papua New Guinea

Fiscal Year: 2021

National currency and unit of measure: thousands of Kina

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					
2. Operations and maintenance					
3. Procurement and construction (investments)					
4. Research and development					
5. Other					
6. Total	12764	3639	4470	284459	305331

**Sources:** Minister for Treasury of the Independent State of Papua New Guinea, "2021 Budget Estimates of Revenue and Expenditure for National Government Departments for the Year Ending 31st December 2021," volume 2B, <a href="https://www.treasury.gov.pg/html/national\_budget/files/2021/Volume%202b.pdf">https://www.treasury.gov.pg/html/national\_budget/files/2021/Volume%202b.pdf</a>, pg. 260-261.

**Explanatory remarks:** The disaggregated data provided by the Ministry of the Treasury allows for a categorization by military branch rather than function.



**Country:** Portugal

Fiscal Year: 2021

National currency and unit of measure: millions of Euro

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Portugal** total military expenditures in the fiscal year 2021 were **3058** millions.

Sources: CITIZEN BUDGET, OE2021; OE2021 Orçamento do estado.

Creation date: 2021

Accessed 02 March 2022

http://www.ipp-jcs.org/wp-content/uploads/2021/04/OC-2021\_vf.pdf;

https://oe2021.gov.pt/

**Explanatory remarks:** Ministry of Defense is given as a single aggregate spending line item. No disaggregation. Spending includes, national security and defense policies, including the financing and modernization of the Armed Forces. There is a separate expenditure for paramilitary, named the Guarda Nacional Republicana. Suggest aggregating these two and using single figure form. No information if figure includes pensions, but includes spending on paramilitary force.



**Country:** Paraguay

Fiscal Year: 2021

National currency and unit of measure: billions of Paraguayan Guarani

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Paraguay** total military expenditures in the fiscal year 2021 were **2639.5** billions.

**Sources:** Source: Ministry of Finance, Ministerio de Hacienda - Promoviendo el bienestar ciudadano. [online] Hacienda.gov.py.

<a href="https://www.hacienda.gov.py/web-presupuesto/">https://www.hacienda.gov.py/web-presupuesto/</a>

Accessed: February 28, 2022

**Explanatory remarks:** Paraguay provides a reasonable level of disaggregation and a detailed budget. Yet, it is difficult to identify which items are relevant – the level of disaggregation is so much that it becomes challenging to add categories together and build a single figure, for instance, for the army. SIPRI's calculation of military spending for Paraguay includes the MOD + pensions (Jubilaciones Y Pensiones De Las Fuerzas Armadas) As a result, the recommended reporting form is to use the single figure method as this would offer some uniformity between countries and ensure a headline accuracy to the military expenditure figure. Total includes pensions, not information available on paramilitary forces.



Country: Qatar

Fiscal Year: 2021

National currency and unit of measure: billions of Qatari Rial

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Qatar** total military expenditures in the fiscal year 2021 were **42.2** billion of Qatari Rial

**Sources:** Ministry of Finance – Public Budget Statement 2021, page 18. <a href="https://www.mof.gov.qa/en/Shared%20Documents/Public%20Budget%20Statement%20Report%20Full%20Report%2021.pdf">https://www.mof.gov.qa/en/Shared%20Documents/Public%20Budget%20Statement%20Report%20Full%20Report%2021.pdf</a>

**Explanatory remarks:** For the first time in 11 years, SIPRI obtained data on Qatar's military spending in 2021. The figure we have is for Defence and Security sector. There is no further disaggregation.



Country: Rwanda

Fiscal Year: 2021

National currency and unit of measure: billions of Rwandan franc

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Rwanda** total military expenditures in the fiscal year 2021 were **161.147** billions.

Sources: National Budget 2021, accessed 04 Nov 2021, <a href="https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022 Original Finance Law/Official Gazette n Special of 30.06.2021 <a href="https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022 Original Finance Law/Official Gazette n Special of 30.06.2021 <a href="https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022 Original Finance Law/Official Gazette n Special of 30.06.2021 <a href="https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022 Original Finance Law/Official Gazette n Special of 30.06.2021 <a href="https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022 Original Finance Law/Official Gazette n Special of 30.06.2021 <a href="https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022.pdf">https://www.minecofin.gov.rw/fileadmin/user\_upload/Minecofin/Publications/REPORTS/National Budget/Annual State Finance Laws/2021-2022.pdf</a>

**Explanatory remarks:** National budget gives defectore for Rwanda as military defence, civil defence and defence. In accordance to UNMILEX definition, civil defence should not be counted. Thus, military expenditure should only be military defence and defence. No information about pensions or about the existence of paramilitary force.



Country: Saudi Arabia

Fiscal Year: 2021

National currency and unit of measure: millions of Saudi Arabia riyal

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Saudi Arabia** total military expenditures in the fiscal year 2021 were **175096** millions.

**Sources:** Quarterly Budget, Performance Report Q3 of FY2021, accessed 23 Nov 2021, https://www.mof.gov.sa/en/financialreport/2021/Pages/default.aspx

**Explanatory remarks:** Official state budget gives spending for the military at the aggregate. No disaggregated spending thus recommends using single figure form.

No information about pensions or information about spending on paramilitary force.



Country: Sudan

Fiscal Year: 2021

National currency and unit of measure: millions of Sudanese Pound

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					94260.9
2. Operations and maintenance					42115.2
3. Procurement and construction (investments)					610.0
4. Research and development					
5. Other					-
6. Total					136986.1

**Explanatory remarks:** Approved Budget for 2021 from the Ministry of Finance and Economic Planning provides budget breakdown into spending categories that fit the UN MILEX simplified form. Total military spending is broken into:

- 1. Employee compensation
- 2. Purchase of goods and services



- 3. Other miscellaneous expenditure
- 4. Acquisition of nonfinancial assets

These correspond to the categories set forth in the UN MILEX simplified form as:

- 1. Personnel
- 2. Operations and maintenance
- 3. Procurement & construction and R&D

No information about pensions or about the existence of paramilitary force.



Country: Senegal

Fiscal Year: 2021

National currency and unit of measure: millions of West African CFA

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air forces	Others	Total
	forces	Forces			
1. Personnel					127111.5
2. Operations and maintenance					50835.5
3. Procurement and					
construction					
(investments)					55251.0
4. Research and					
development					
5. Other					29682.0
6. Total					262880.0

**Sources:** Project de Loi de Finance Initiale 2021, accessed 04 Nov 2021, https://www.sec.gouv.sn/sites/default/files/Projet\_portant\_loi\_de\_finances\_pour\_1\_annee\_2 021.pdf

**Explanatory remarks:** Senegals Loi de finance provides budget breakdown into programme categories that do not neatly fit into the UN MILEX simplified form. These seem very specific to the country. However, within the programme there are expenditure by category



and these roughly follow the UN simplified format. For example, depenses de personnel or acquisitions de biens et services etc.

As such the expenditure can be reformatted by adding the expenditure by category and reporting in the UNMILEX simplified reporting form. No information about pensions or about the existence of paramilitary force.



**Country:** Solomon Islands

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Solomon Islands Government hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** Solomon Islands Government Ministry of Finance Budget Documents—Approved Recurrent Estimates 2021 (https://solomons.gov.sb/ministry-of-finance-and-treasury/budget-documents/) accessed 04/02/2022.

**Explanatory remarks:** Solomon Islands does not have a standing military force, but has received peacekeeping assistance from Australia, New Zealand, and other Pacific nations.



Country: Sierra Leone

Fiscal Year: 2021

National currency and unit of measure: billions of Sierra Leonean leone

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Sierra Leone** total military expenditures in the fiscal year 2021 were **273.444** millions.

**Sources:** FY2021 Enacted Budget, accessed 04 Nov 2021, <a href="https://mof.gov.sl/documents/fy2021-enacted-budget/">https://mof.gov.sl/documents/fy2021-enacted-budget/</a>

#### **Explanatory remarks:**

Sierra Leone Military expenditure is divided into two categories:

- 1. Payroll
- 2. Non-salary, non-interest recurrent expenditure

Together this adds to the country's military spending.

All figures are reported at the headline level and thus the recommended reporting form is the single figure form.

- 1. Payroll = 165.444
- 2. Non-salary, non-interest recurrent expenditure = 108.900

Pensions are included in payroll figures and No information about existence of paramilitary.





Country: El Salvador

Fiscal Year: 2021

National currency and unit of measure: millions US Dollars

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**El Salvador** total military expenditures in the fiscal year 2021 were **313.971** million.

**Sources:** Transparenciafiscal.gob.sv. (2022). Portal de Transparencia Fiscal de El Salvador: GASTO DEL ESTADO. [online] Available at: <a href="https://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy\_DEVPM01">https://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy\_DEVPM01</a>

**Explanatory remarks:** El Salvador's Military expenditure is calculated by compiling the funds allocated to the Ministry of Defense budget, pensions for the military and the Maritime Port Authority (Autoridad Maritima Portuaria). All figures are available on the budget document on the transparency portal of El Salvador.



Country: San Marino

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of San Marino hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

Sources: State Budget of San Marino

(https://www.gov.sm/pub1/GovSM/Amministrazione-Trasparente/Uso-delle-risorse-pubbliche/Bilancio-dello-Stato-e-degli-Enti-Autonomi-.html )

**Explanatory remarks:** San Marino has no army. There are ceremonial guards that serve as executive security for government ministers and protect state buildings.



Country: Somalia

Fiscal Year: 2021

National currency and unit of measure: millions of US dollars

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Somalia** total military expenditures in the fiscal year 2021 were **62.743** millions.

**Sources:** FEDERAL GVERNMENT OF SOMALIA, MINSTRY OF FINANCE, BUDGET STRATEGY PAPER (BSP)-FY2021, accessed 04 Nov 2021, <a href="https://mof.gov.so/publications/budget-strategy-paper-fy-2021">https://mof.gov.so/publications/budget-strategy-paper-fy-2021</a>

**Explanatory remarks:** Budget strategy on page 23 gives expenditure breakdown by Ministry. Ministry of Defence is given as a single headline item. The 2021 budget strategy gives actual spending for 2018, 2019, a revised for 2020 and budget projection for 2021 (budget)

No information about pensions or paramilitary.



**Country:** Serbia

Fiscal Year: 2021

National currency and unit of measure: millions of Serbian dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Serbia** total military expenditures in the fiscal year 2021 were **125790** millions.

**Sources:** ГРАЂАНСКИ ВОДИЧ КРОЗ БУЏЕТ РЕПУБЛИКЕ СРБИЈЕ (CIVIC GUIDE THROUGH THE BUDGET OF THE REPUBLIC OF SERBIA), accessed 23 Nov 2021

**Explanatory remarks:** Official state budget gives spending for the military at the aggregate. No disaggregated spending thus recommends using single figure form.

No information about pensions or information about spending on paramilitary force



Country: Eswatini

Fiscal Year: 2021

National currency and unit of measure: millions of Swazi lilangeni

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					947.8
2. Operations and maintenance					331.5
3. Procurement and construction (investments)					-
4. Research and development					
5. Other					-
6. Total					1279.3

**Sources:** 'THE GOVERNMENT OF THE KINGDOM OF ESWATINI ESTIMATES FOR THE YEARS FROM 1 April 2021 to 31 March 2024 <a href="http://www.gov.sz/images/FinanceDocuments/Estimate-Book-2021">http://www.gov.sz/images/FinanceDocuments/Estimate-Book-2021</a> 22 final print.pdf

**Explanatory remarks:** Military Expenditure = Defence = CTA Vehicle charges + Personnel costs + travel, transport and communication + drugs + professional and special services + rentals + consumable materials and supplies.

Must the various spending categories to fit the simplified UN Milex reporting form.



- 1. Combine CTA Vehicle charges + travel, transport and communication + drugs + professional and special services + rentals + consumable materials and supplies into the category operations and maintenance
- 2. Personnel costs = personnel
- 3. No information on procurement, equipment or construction spending.

Lack of information in the document to know if categories such as pensions. No known paramilitary.



**Country:** Seychelles

Fiscal Year: 2021

National currency and unit of measure: millions of Seychellois rupee

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Seychelles** total military expenditures in the fiscal year 2021 were **694.784** millions.

**Sources:** Appropriation Act 2021, accessed 04 Nov 2021, <a href="http://www.finance.gov.sc/uploads/national-budget/Act%2011%20-%20Appropriation%20Act%202021.pdf">http://www.finance.gov.sc/uploads/national-budget/Act%2011%20-%20Appropriation%20Act%202021.pdf</a>

**Explanatory remarks:** Appropriation act provides a single headline spending for Defence. No disaggregation and thus we recommend using the single figure reporting form.

No information about pensions or about the existence of paramilitary force.



Country: Chad

Fiscal Year: 2021

National currency and unit of measure: billions of Central African CFA

franc

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air forces	Others	Total
	forces	Forces			
1. Personnel					120.7
2. Operations and maintenance					30.3
3. Procurement and construction (investments)					6.6
4. Research and development					0.0
5. Other					1.0
6. Total					158.6

**Sources:** 'Budget général de l'Etat 2021' or General State Budget 2021, creation date: 25-02-2021

Accessed 08 July 2021

http://finances.gouv.td/index.php/publications/budget-general-de-letat?view=simplefilemanager&id=179



**Explanatory remarks:** The disaggregation provided by the budget fits well into the UNMILEX simplified form. The only category that does not fit well is transfers and this we recommend adding the 'other' category.

Lack of information in the document to know if categories such as pensions. No known paramilitary.



Country: Togo

Fiscal Year: 2021

National currency and unit of measure: millions of West African CFA franc

iranc

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Togo** total military expenditures in the fiscal year 2021 were **63200** millions.

**Sources:** BUDGET PROGRAMME DE L'ETAT 2021-2023, accessed 03 Nov 2021, <a href="https://togoreforme.com/tg/telecharger/projet-de-loi-de-finances-exercice-2021/?wpdmdl=13627&refresh=6182b0059b8781635954693">https://togoreforme.com/tg/telecharger/projet-de-loi-de-finances-exercice-2021/?wpdmdl=13627&refresh=6182b0059b8781635954693</a>

**Explanatory remarks:** No information on pensions but within the budget it seems to include paramilitary figures (Gendarmerie).



Country: Thailand

Fiscal Year: 2021

National currency and unit of measure: millions of Thai Baht

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	forces	forces		
1. Personnel					91536
2. Operations and					23990
maintenance					
3. Procurement and					
construction					10721
4. Research and development					
5. Other					83956
6. Total					210203

**Sources:** Thailand Budget Bureau, Thailand's Budget in Brief, Fiscal Year 2021 (<a href="http://www.bb.go.th/en/topic3.php?gid=709&mid=456">http://www.bb.go.th/en/topic3.php?gid=709&mid=456</a>). See Table III-12, 'Budget Appropriation by Functions and Objects of Expenditures FY 2021', p.73.

**Explanatory remarks:** 'Procurement and construction' and 'Research and Development' cover the 'investments' category in the Thailand budget classification. 'Other' is the sum of the 'subsidies' and 'others' categories in the Thailand budget classification. No information if the figures includes pensions or paramilitary force.



**Country:** Timor Leste

Fiscal Year: 2021

National currency and unit of measure: millions of US dollars

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air forces	Others	Total
	forces	Forces			
1. Personnel					11.262
2. Operations and maintenance					25.557
3. Procurement and					
construction (investments)					2.403
4. Research and					
development 5. Other					_
6. Total					39.222

**Sources:** 2021 – State Budget Book 4B, creation date: 27/03/2021.

https://www.mof.gov.tl/wp-content/uploads/2021/03/02-Budget-Book-4B.pdf

**Explanatory remarks:** Operations and maintenance spending is particularly high.



**Country:** Tonga

Fiscal Year: 2021

National currency and unit of measure: millions of Tongan Pa'anga

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Tonga** total military expenditures in the fiscal year 2021 were **11.65** million.

**Sources:** Ministry of Finance of Tonga, "Budget Statement for the Year Ending 30<sup>th</sup> June 2022," <a href="http://www.finance.gov.to/sites/default/files/2021-07/Budget%20Estimate%202021\_22.pdf">http://www.finance.gov.to/sites/default/files/2021-07/Budget%20Estimate%202021\_22.pdf</a>, pg. 99

**Explanatory remarks:** N/A



Country: Trinidad and Tobago

Fiscal Year: 2021

**National currency and unit of measure:** millions of Trinidad and Tobago Dollar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Trinidad and Tobago** total military expenditures in the fiscal year 2021 were **1240.3** millions.

**Sources:** Trinidad and Tobago Ministry of Finance - Finance.gov.tt. (2021). *Budget Statements - Ministry of Finance*. [online] Available at: <a href="https://www.finance.gov.tt/publications/national-budget/budget-statements/">https://www.finance.gov.tt/publications/national-budget/budget-statements/</a>

#### **Explanatory remarks:**

Trinidad and Tobago's military expenditure is the sum total of the funds allocated to its Military Defence (available under data for Public Order and Safety), Pensions to Dependents of Trinidad and Tobago's Defence Force (Available under Pensions and Gratuities), the Defence Force Pensions and Defence Force Gratuities (Available under Pensions and Gratuities).

The military expenditure information can be found under the budget estimates published by Trinidad and Tobago's Ministry of Finance.



**Country:** Tunisia

Fiscal Year: 2021

National currency and unit of measure: millions of Tunisian dinar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Tunisia** total military expenditures in the fiscal year 2021 were **3440.0** millions.

**Sources:** 2021 Loi de finance, accessed 03 Nov 2021, http://www.finances.gov.tn/sites/default/files/2020-10/Rapport%20LF%202021\_0.pdf

**Explanatory remarks:** No information on pensions or existence of paramilitary.



Country: Tuvalu

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Tuvalu hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** 2021 National Budget

(https://mfed.tv/wp-content/uploads/2021/01/2021-National-Budget-1.pdf)

**Explanatory remarks:** Tuvalu has no armed forces.



Country: Tanzania

Fiscal Year: 2021

National currency and unit of measure: billions of Tanzanian shilling

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Tanzania** total military expenditures in the fiscal year 2021 were **1799.7** billions.

**Sources:** VOLUME II ESTIMATES OF PUBLIC EXPENDITURES AS PASSED BY THE PARLIAMENT 2021/2022, accessed 03 Nov 2021, <a href="https://mof.go.tz/docs/news/VOLUME%20II%20ESTIMATES%20OF%20PUBLIC%20EXPENDITURES%20AS%20PASSED%20BY%20THE%20PARLIAMENT%202021.2022%20(MINISTERIAL).pdf">https://mof.go.tz/docs/news/VOLUME%20II%20ESTIMATES%20OF%20PUBLIC%20EXPENDITURES%20AS%20PASSED%20BY%20THE%20PARLIAMENT%202021.2022%20(MINISTERIAL).pdf</a>

**Explanatory remarks:** The Tanzanian budget estimates offers a substantial amount of disaggregation on expenditure lines. For military expenditure this is divided into 2 separate votes, vote 38 (Defence) and vote 57 (ministry of defence and national service).

Of these 2 votes the disaggregation goes into detail for Air, navy, land, HQ, military hospital and more. The further disaggregation can be divided into activities ranging from clothes to training to fuel to personnel allowances to electricity.

These are extremely detailed disaggregation's that make fitting it into a UNMILEX simplified reporting format extremely difficult. A substantial amount of assumptions would need to be made to fit the detailed expenditure lines into the UN categories.



As a result, the recommended reporting form is the single figure method as this would offer some uniformity between countries. Expenditure includes pensions no information on existence of paramilitary.



Country: Uganda

Fiscal Year: 2021

National currency and unit of measure: billions of Ugandan shillings

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air forces	Others	Total
	forces	Forces			
1. Personnel					737.41
2. Operations and					773.73
maintenance					773.73
3. Procurement and					
construction					
(investments)					2 060.44
4. Research and					
development					
5. Other					-
6. Total					3571.58

**Explanatory remarks:** Pensions are included in personnel expenditure; R&D is included in procurement and construction. There is no spending on paramilitary forces; additional military financing worth 406.9 billion shillings was received from abroad.



Country: Uruguay

Fiscal Year: 2021

**National currency and unit of measure:** millions of Uruguayan Pesos (UYU)

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Uruguay** total military expenditures in the fiscal year 2021 were **54271** millions.

**Sources:** Ministry of Finance - Cgn.gub.uy. (2021). SIIF - Ejecución Presupuestal. [online] Available at:

 $\underline{https://www.cgn.gub.uy/siifEjecucionPresupuestalPresentacion/tabnivel1.xhtml}$ 

**Explanatory remarks:** Uruguay's military expenditure is the compilation of funds allocated to the Ministry of Defence and the pension for the military.



Country: United States of America

Fiscal Year: 2021

National currency and unit of measure: billions of US dollar

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land forces	Naval Forces	Air forces	Others	Total
1. Personnel					174.737
2. Operations and maintenance					286.610
3. Procurement and construction (investments)					145.370
4. Research and development					102.894
5. Other					-
6. Total					748.808

**Sources:** Office of Management and Budget, "Table 3.2 – Outlays by Function and Subfunction: 1962-2026," *Historical Tables*, last modified on 28 May 2021, accessed on 02 June 2021, https://www.whitehouse.gov/omb/historical-tables/.

**Explanatory remarks:** Total includes spending in categories (1) through (4), as well as family housing, atomic energy defense activities and some military intelligence work.



**Country:** St Vincent and the Grenadines

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of St Vincent and the Grenadines hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021.

**Sources:** Treaty Establishing the Regional Security System

**Explanatory remarks:** St Vincent and the Grenadines has no armed forces, its security is managed by the Regional Security System.



Country: Venezuela

Fiscal Year: 2021

National currency and unit of measure: thousands of Venezuelan Bolívar

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Venezuela** total military expenditures in the fiscal year 2021 were **33183.7** trillion.

**Sources:** Transparencia Venezuela. (2021). Home - Transparencia Venezuela. [online] Available at: <a href="https://transparencia.org.ve/">https://transparencia.org.ve/</a>

#### **Explanatory remarks:**

Venezuela's military expenditure is compiled using data published on Venezuela's Transparency website on the funds allocated to Defense and its off-budget funds from oil sales that are directed to the military.

However, the data for Venezuela is highly uncertain due to very high rates of inflation and currency depreciation in the country.



Country: Vanuatu

Fiscal Year: 2021

National currency and unit of measure: millions of Vanuatu vatu

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
1. Personnel	forces	Forces	forces		362.872
2. Operations and maintenance					16.885
3. Procurement and construction (investments)					4.430
4. Research and development					
5. Other					-
6. Total					384.187

**Sources:** Ministry of Finance, National Budget Fiscal Year 1400 / National Budget Decree, accessed 19 July 2021,

https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget.

#### **Explanatory remarks:**

The Vanuatu Mobile Force is a paramilitary unit that receives training from the U.S. and other pacific partners.



Country: Samoa

[Suggested data for the Nil reporting form: use public government data as shown in the example below:]

The Government of Samoa hereby informs the United Nations that it possesses neither armed nor military forces and had no military expenditures in the fiscal year 2021-2022.

**Sources:** Government of Samoa Ministry of Finance – APPROVED ESTIMATES FY2021-2022 (https://www.mof.gov.ws/budget-estimate/) accessed 04/02/2022.

**Explanatory remarks:** Samoa does not have a standing military force.



Country: South Africa

Fiscal Year: 2021

National currency and unit of measure: millions of South African Rand

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					29346.6
2. Operations and maintenance					13618.6
3. Procurement and construction (investments)					2697.7
4. Research and development					
5. Other					605.7
6. Total					46268.7

**Sources:** National Budget, 2021, Vote 23 Defence, accessed 04 Nov 2021, <a href="http://www.treasury.gov.za/documents/national%20budget/2021/ene/Vote%2023%20Defence.pdf">http://www.treasury.gov.za/documents/national%20budget/2021/ene/Vote%2023%20Defence.pdf</a>

**Explanatory remarks:** Page 3 of budget document provides expenditure by economic classification and this is the closest to the UNMILEX simplified definition form. Of the few categories such as transfers and subsidies which do not, we suggest that an extra category



called 'other' is used. No information on pensions. No information on existence of paramilitary.



Country: Zambia

Fiscal Year: 2021

National currency and unit of measure: millions of Zambian kwacha

[Suggested data for the Single Figure reporting form: use public government data as shown in the example below:]

**Zambia** total military expenditures in the fiscal year 2021 were **5642.8** millions.

**Sources:** 2021 BUDGET ADDRESS, accessed 03 Nov 2021, <a href="https://www.parliament.gov.zm/sites/default/files/images/publication\_docs/2021\_National\_Budget\_Speech.pdf">https://www.parliament.gov.zm/sites/default/files/images/publication\_docs/2021\_National\_Budget\_Speech.pdf</a>

**Explanatory remarks:** No information on existence of paramilitary or pensions.



Country: Zimbabwe

Fiscal Year: 2021

National currency and unit of measure: millions of Zimbabwean dollars

[Suggested data for the Simplified reporting form: use public government data as shown in the example below:]

	Land	Naval	Air	Others	Total
	forces	Forces	forces		
1. Personnel					9857.504
2. Operations and maintenance					10322.996
3. Procurement and construction (investments)					3460.000
4. Research and development					
5. Other					101.500
6. Total					23754.000

**Sources:** 2021 Approved Budget Estimates.xlsx 05 March 2021, accessed 03 Nov 2021 <a href="http://www.zimtreasury.gov.zw/index.php?option=com\_phocadownload&view=category&id=65&Itemid=790">http://www.zimtreasury.gov.zw/index.php?option=com\_phocadownload&view=category&id=65&Itemid=790</a>

**Explanatory remarks:** Page 57 provides a breakdown into expenditure by economic classification. Some of these do not fit well into the UN categories and thus a bit of rearranging is required. Budget includes 'Social grants', likely to be pensions. No information on existence of paramilitary.