
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 <https://doi.org/10.55163/HQRO4757>. 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 <https://sipri.org/databases/national-budgets-archive>.¹

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¹ This archive contains national budget documents used for the SIPRI’s military expenditure database.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15997</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6334</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>886</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>49420</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: No information on existence of paramilitary forces or whether the figure includes pensions.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: N/A
Example using suggested data sources for reporting to the United Nations Report on Military expenditures

**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**


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

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Example using suggested data sources for reporting to the United Nations Report on Military expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13.586</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14.946</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15.766</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
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<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>44.568</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** Total figure includes capital receipts and other sources of revenue.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.398</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>793</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>471</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.673</td>
</tr>
</tbody>
</table>


Explanatory remarks: These figures do not include pensions paid to former military personnel.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**Explanatory remarks:** N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]  

<table>
<thead>
<tr>
<th>Item</th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>73.44</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>41.78</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9.24</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9.72</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>135.08</td>
</tr>
</tbody>
</table>

**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  

**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.
Example using suggested data sources reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>34391.6</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7244.0</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11840.8</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>563.9</td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>54040.3</td>
</tr>
<tr>
<td>5. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

Country: Bangladesh

Fiscal Year: 2021

National currency and unit of measure: billions of Bangladeshi 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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td>38.48</td>
<td></td>
<td></td>
<td>38.48</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td>7.22</td>
<td></td>
<td></td>
<td>7.22</td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td>4.91</td>
<td></td>
<td></td>
<td>4.91</td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>57.95</td>
</tr>
</tbody>
</table>


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: Total figures includes expenditure on paramilitary troops and border guards.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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 [https://www.mof.gov.bz/downloads?page=1&category=2](https://www.mof.gov.bz/downloads?page=1&category=2)

**Explanatory remarks:** Lack of information in the document to know if categories such as pensions. No known paramilitary force.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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: Estadisticas de Presupuesto y Ejecución por Entidad. https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuesta ria

Explanatory remarks: Bolivia 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.
Example using suggested data sources for reporting to the United Nations Report on Military expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td>44.796</td>
<td>20.329</td>
<td>23.852</td>
<td>6.703</td>
<td>89.647</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td>1.326</td>
<td>2.137</td>
<td>2.076</td>
<td>2.261</td>
<td>7.799</td>
</tr>
<tr>
<td>4. Research and development</td>
<td>-</td>
<td>1.309</td>
<td>1.194</td>
<td>0.539</td>
<td>2.557</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td>1.309</td>
<td>1.194</td>
<td>0.539</td>
<td>2.557</td>
</tr>
<tr>
<td>6. Total</td>
<td>50.160</td>
<td>25.296</td>
<td>28.821</td>
<td>10.259</td>
<td>114.536</td>
</tr>
</tbody>
</table>

Explanatory remarks:
Example using suggested data sources for reporting to the
United Nations Report on Military Expenditures

**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: https://taylord.tech/mof/wp-

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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%5Fx0020%5FDDate%3D20210322%2526%5Fa00%2526%5Forderingt%253D2%5FID%3D5324%26PageFirstRow%3D101%26%26View%3D%7BF4E5D0B9%2DB02F%2D42F3%2D3E%2D515EDD1BC05C%7D&ContentTypeId=0x0100CAC0162585062A43B942A7BC2F0B9F04.

**Explanatory remarks:** N/A
Example using suggested data sources for reporting to the United Nations Report on Military expenditures

**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


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3804.25</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>878.54</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1068.0</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5750.79</td>
</tr>
</tbody>
</table>

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15.995</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10.614</td>
</tr>
<tr>
<td>3. Procurement and construction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7.065</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>33.674</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** Personnel expenditure includes pensions.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air Forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3301.8</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td>1432.2</td>
<td></td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4734.0</td>
</tr>
</tbody>
</table>

**Sources:** Ejecución Total - 2021 - DIPRES Documentación. Dipres.gob.cl. Published 2021. [http://www.dipres.gob.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_partida](http://www.dipres.gob.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_partida)


**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 estratégico), and the multi-year fund for strategic capacity (fondo plurianual para las capacidades estratégicas).

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>159.1</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>138.4</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>55.5</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.7</td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>353.7</td>
</tr>
</tbody>
</table>

**Source:** ‘Loi de finances 2021’ or 2021 finance law, creation date: 23/12/2020


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>49.677</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>104.711</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16.053</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3.207</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>173.648</td>
</tr>
</tbody>
</table>


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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 'surveillance and public security' have thus been excluded from Colombia's military spending total.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4515</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
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<td></td>
<td></td>
<td>1688</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6203</td>
</tr>
</tbody>
</table>

**Sources:** Prévision de dépense 2021 (Excel); [https://www.agid.gouv.km/fr/actes_officiels.php](https://www.agid.gouv.km/fr/actes_officiels.php)

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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 criteria. 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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11137</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9693</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5552</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>26383</td>
</tr>
</tbody>
</table>


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: No Calculation, the Algerian budget only provides 1 single figure ‘Défense nationale’. No information on existence of paramilitary or pensions.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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

**Explanatory remarks:** Ecuador provides information on the Ministry of Defence and Pensions.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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
https://www.mof.gov.eg/ar/posts/stateGeneralBudget/5fdab256452020007052b5b/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>111.6</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.1</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.3</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>143.0</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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 (https://www.fsmlaw.org/compact/).
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th>Category</th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>136.1</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10.9</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25.0</td>
</tr>
<tr>
<td>4. Research and development</td>
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<tr>
<td>5. Other</td>
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<td></td>
<td></td>
<td>0.8</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>172.8</td>
</tr>
</tbody>
</table>

**Sources:** ’Loi des finances 2021’ or 2021 finance law, creation date: 12/01/2021  
http://www.dgbfip.budget.gouv.ga/publication/4

**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.
Example using suggested data sources for reporting to the
United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1500.6</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>72.6</td>
</tr>
<tr>
<td>3. Procurement and construction (investment)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>193.9</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1767.1</td>
</tr>
</tbody>
</table>

Sources: Appropriation act 2021, creation date: 31/12/2020

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1851.4</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>240.2</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>29.1</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>286.0</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2406.7</td>
</tr>
</tbody>
</table>

Sources: Loi de Finance 2021, creation date: 31/12/2020

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>505.3</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>227.8</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24.5</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>757.6</td>
</tr>
</tbody>
</table>

Sources: Approved Budget 2021, creation date: 31/12/2020

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9428.7</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4688.8</td>
</tr>
<tr>
<td>3. Procurement and construction (investment)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>367.8</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>124.8</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14610.1</td>
</tr>
</tbody>
</table>

**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,  

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2794</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>402</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2532</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5782</td>
</tr>
</tbody>
</table>

**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/90427c6fd2a2-421e-9c87-6e5d5685b9fe, pg. 123.

**Explanatory remarks:** N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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 **2,644.7** millions.

**Sources:** Guatemala Ministry of Finance, [www.minfin.gob.gt](http://www.minfin.gob.gt). Ejecución Presupuestaria. [online] Available at: [https://www.minfin.gob.gt/ejecucion-y-liquidacion-presupuestaria](https://www.minfin.gob.gt/ejecucion-y-liquidacion-presupuestaria)

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7849</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6024</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1145</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15018</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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/


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>508</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>681</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>293</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1499</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** Sum of categorical expenditure does not equal total because of transfer payments (unclear under which category these fall).
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

Country: Ireland

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>817.7</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>123.6</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>131.0</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1072</td>
</tr>
</tbody>
</table>


Explanatory remarks: N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: Military expenditure = MOD (وزارة الدفاع (وزارةالدفاع))
SIPRI estimates the military expenditure of Iraq based on the official funds allocated to the Ministry of Defence in the budget documents.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: SIPRI calculates Israel’s military spending as: MOD (implementation) + Defence sales. There is no disaggregation of the budget.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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

**Explanatory remarks:** No information if figure includes pensions and no known paramilitary force. Budget or budget executions are given in 3 languages Kazakh, Russian and English. No disaggregation, 1 single budget line Қорғаныс, Оборона, or Defence.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.489</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>112.8</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5.1</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.5</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>119.8</td>
</tr>
</tbody>
</table>

**Sources:** 2021/22 Programme based budget of the national government of Kenya, creation date: 01/04/2021
[https://www.treasury.go.ke/wp-content/uploads/2021/05/FY2021-22-Programme-Based-Budget.pdf](https://www.treasury.go.ke/wp-content/uploads/2021/05/FY2021-22-Programme-Based-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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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/](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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10.612</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.828</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.800</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15.240</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**Country:** Liechtenstein

[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
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>207.419</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>54.690</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.885</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14.779</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>306.723</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** Page 245 of the budget estimates 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
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
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<td></td>
<td></td>
<td></td>
<td>35063.6</td>
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<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4604.7</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
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<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5149.7</td>
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<tr>
<td>construction (investments)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>47818.0</td>
</tr>
</tbody>
</table>


**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’.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:

Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>693.8</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
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<td>57.3</td>
</tr>
<tr>
<td>construction (investments)</td>
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<td></td>
<td></td>
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<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
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<td></td>
<td></td>
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<td>163.4</td>
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<td></td>
<td></td>
<td></td>
<td>914.5</td>
</tr>
</tbody>
</table>

**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](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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>308718</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>48486</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>20297</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>928</td>
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<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>378429</td>
</tr>
</tbody>
</table>

**Sources:** PROJET DE LOI N° 011/2021 PORTANT LOI DE FINANCES RECTIFICATIVE POUR 2021, BILL N° 011/2021 ON AMENDING FINANCE ACT FOR 2021.  
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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**Explanatory remarks:** Defence spending in the Maldivian budget is split between ‘Military Defence’ and ‘Civil Defence’.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4250</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2667</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3156</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1024</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11097</td>
</tr>
</tbody>
</table>

**Sources:** Budget of the Republic of North Macedonia for 2021, creation date: 16/12/2020

**Explanatory remarks:** No breakdown in capital expenses. Assumes that this includes all capital expenditure such as equipment, R&D and construction.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land Forces</th>
<th>Naval Forces</th>
<th>Air Forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>136670</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
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<td>89688</td>
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<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>82315</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1021</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>309694</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** No information to confirm if figure includes pensions. No known paramilitary force.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]  

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>47.886</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9.913</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
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<td></td>
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<td>13.5</td>
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<tr>
<td>4. Research and development</td>
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<td>5. Other</td>
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<td></td>
<td>0.5</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>71.799</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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%20data%20for%20dissemination%20January%202020.pdf

Explanatory remarks: N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

Country: Mozambique

Fiscal Year: 2021

National currency and unit of measure: millions of Mozambican meticais

[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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

Country: Mauritanian

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.


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".
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
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<td>636.4</td>
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<td>85.9</td>
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<td>3. Procurement and construction (investments)</td>
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<td>4. Research and development</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
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<td></td>
<td>836.4</td>
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</tbody>
</table>

**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](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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>32743.3</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>29814.0</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2900.0</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>65457.3</td>
</tr>
</tbody>
</table>

Sources: DRAFT FINANCIAL STATEMENT 2020-21 9-9-20 FINAL.  
Creation date: 01/02/2021  
Accessed 13 July 2021  

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7808</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3459</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4505</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>94</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15861</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** No known paramilitary force. No information on whether the total includes military pensions.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4189.6</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>872.5</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>722.0</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100.0</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5884.1</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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, [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)

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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: http://www.hacienda.gob.ni/documentos/presupuesto

Explanatory remarks: Nicaraguan military expenditure consists of the funds allocated to the expenditure by the Ministry of Defense.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>42420.06</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22032.03</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>64452.09</td>
</tr>
</tbody>
</table>

**Sources:** Prop. 1 S (2020-2021) for the budget year 2021 under the Ministry of Defense, Expenditure Chapters 1700-1792. Date: 21/09/2020.
https://www.regjeringen.no/contentassets/5695ead7edfc43eb03a581d75cfa674/no/pdfs/prp202020210001_fdddpdfs.pdf

**Explanatory remarks:** No breakdown in Personnel/Salaries expenses and ‘Operations’. Includes Coast Guard.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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. 

**Explanatory remarks:** Nepalise budget speech provides budget breakdown by year and administrative. Military expenditure is given as Ministry of Defense and divided into recurrent 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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**Explanatory remarks:** There is no army in Nauru, Australia oversees its defence.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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). سلطنة عمان - وزارة المالية > 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%8A%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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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](http://extwprlegs1.fao.org/docs/pdf/pan127522.pdf))

**Explanatory remarks:** Panama has no army.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td>84,391.08</td>
<td>15,540.66</td>
<td>20,137.81</td>
<td>8,663.86</td>
<td>128,733.40</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td>16,618.24</td>
<td>16,497.15</td>
<td>10,734.72</td>
<td>9,920.42</td>
<td>53,770.53</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td>1,875.84</td>
<td>191.56</td>
<td>1,819.30</td>
<td>35,215.38</td>
<td>39,102.07</td>
</tr>
<tr>
<td>4. Research and development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.04</td>
<td>0.04</td>
</tr>
<tr>
<td>6. Total</td>
<td>102,885.15</td>
<td>32,229.38</td>
<td>32,691.82</td>
<td>53,799.7</td>
<td>221,606.04</td>
</tr>
</tbody>
</table>

**Sources:** Republic of the Philippines, Department of Budget and Management, National Expenditure Program FY 2022, Volume II. Creation Date: August 2021.  

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total</td>
<td>12764</td>
<td>3639</td>
<td>4470</td>
<td>284459</td>
<td>305331</td>
</tr>
</tbody>
</table>


Explanatory remarks: The disaggregated data provided by the Ministry of the Treasury allows for a categorization by military branch rather than function.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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. 

**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.
Example using suggested data sources for reporting to the
United Nations Report on Military Expenditures

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,
https://www.minecofin.gov.rw/fileadmin/user_upload/Minecofin/Publicatio
ns/REPORTS/National_Budget/Annual_State_Finance_Laws/2021-
2022_Original_Finance_Law/Official_Gazette_n____Special_of_30.06.2021
_Budget_2021-2022.pdf

Explanatory remarks: National budget gives defence 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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>94260.9</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>42115.2</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>610.0</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>136986.1</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**Country:** Senegal

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>127111.5</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>50835.5</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>55251.0</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>29682.0</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>262880.0</td>
</tr>
</tbody>
</table>


**Explanatory remarks:** Senegal’s 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, dépenses 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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: Solomon Islands does not have a standing military force, but has received peacekeeping assistance from Australia, New Zealand, and other Pacific nations.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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

Explanatory remarks: San Marino has no army. There are ceremonial guards that serve as executive security for government ministers and protect state buildings.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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 million**.


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>947.8</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>331.5</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1279.3</td>
</tr>
</tbody>
</table>

**Sources:** ‘THE GOVERNMENT OF THE KINGDOM OF ESWATINI ESTIMATES FOR THE YEARS FROM 1 April 2021 to 31 March 2024


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>120.7</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30.3</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6.6</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.0</td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>158.6</td>
</tr>
</tbody>
</table>

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

Accessed 08 July 2021

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**Country:** Togo

**Fiscal Year:** 2021

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

[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, [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)

**Explanatory remarks:** No information on pensions but within the budget it seems to include paramilitary figures (Gendarmerie).
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>91536</td>
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<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23990</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10721</td>
</tr>
<tr>
<td>construction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>83956</td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5. Other</td>
<td></td>
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</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>210203</td>
</tr>
</tbody>
</table>


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11.262</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25.557</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.403</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>39.222</td>
</tr>
</tbody>
</table>

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

**Explanatory remarks:** Operations and maintenance spending is particularly high.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: N/A
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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

Explanatory remarks: Tuvalu has no armed forces.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>737.41</td>
</tr>
<tr>
<td>2. Operations and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>773.73</td>
</tr>
<tr>
<td>maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procurement and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2 060.44</td>
</tr>
<tr>
<td>construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Research and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3571.58</td>
</tr>
</tbody>
</table>


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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: 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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>174.737</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>286.610</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>145.370</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>102.894</td>
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<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>748.808</td>
</tr>
</tbody>
</table>


Explanatory remarks: Total includes spending in categories (1) through (4), as well as family housing, atomic energy defense activities and some military intelligence work.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td>362.872</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td>16.885</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td>4.430</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td>384.187</td>
</tr>
</tbody>
</table>


**Explanatory remarks:**
The Vanuatu Mobile Force is a paramilitary unit that receives training from the U.S. and other Pacific partners.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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.


Explanatory remarks: Samoa does not have a standing military force.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>29346.6</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13618.6</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2697.7</td>
</tr>
<tr>
<td>4. Research and development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>605.7</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>46268.7</td>
</tr>
</tbody>
</table>


**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.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

**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.


**Explanatory remarks:** No information on existence of paramilitary or pensions.
Example using suggested data sources for reporting to the United Nations Report on Military Expenditures

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:]

<table>
<thead>
<tr>
<th></th>
<th>Land forces</th>
<th>Naval Forces</th>
<th>Air forces</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9857.504</td>
</tr>
<tr>
<td>2. Operations and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10322.996</td>
</tr>
<tr>
<td>3. Procurement and construction (investments)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3460.000</td>
</tr>
<tr>
<td>4. Research and development</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other</td>
<td></td>
<td></td>
<td></td>
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<td>101.500</td>
</tr>
<tr>
<td>6. Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23754.000</td>
</tr>
</tbody>
</table>

Sources: 2021 Approved Budget Estimates.xlsx 05 March 2021, accessed 03 Nov 2021

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.