



A PRACTICAL GUIDE TO STATE PARTICIPATION IN THE UN REPORT ON MILITARY EXPENDITURES

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INTRODUCTION

The United Nations Report on Military Expenditures

International or multilateral transparency in arms procurement and military spending is an important element of conventional arms control and confidence building on the global and regional levels (see appendix A). The United Nations General Assembly established in 1980 an annual report to which all UN member states could voluntarily provide data on their military expenditures.¹ The report, known today as the UN Report on Military Expenditures (UNMILEX), aims to enhance transparency in military matters, increase predictability of military activities, reduce the risk of military conflict and raise public awareness of disarmament matters.²

The General Assembly has regularly passed resolutions that call on all UN member states to sustain the continued operation of UNMILEX based on the conviction ‘that transparency in military matters is an essential element for building a climate of trust and confidence between states worldwide and that a better flow of objective information on military matters can help to relieve international tension and is therefore an important contribution to conflict prevention’.³

The 2018 UN Secretary-General’s Agenda for Disarmament reiterated that the international exchange of information on how states translate their declared national security requirements into military postures, including information on military spending, can create ‘mutual understanding and trust, reduce misperceptions and miscalculations’, thereby ‘reducing the risk of armed conflict’. The agenda added that participation in UNMILEX

¹ United Nations General Assembly Resolution 35/142 B, ‘Reduction of military budgets’, 12 Dec. 1980; and United Nations, General Assembly, Report of the Group of Governmental Experts to Review the Operation and Further Development of the United Nations Report on Military Expenditures, A/72/293, 4 Aug. 2017, paras 2–5.

² United Nations, A/72/293 (note 1), para. 2.

³ United Nations General Assembly Resolution 74/24, 12 Dec. 2019, pp. 1–2.

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SUMMARY

● The United Nations Report on Military Expenditures (UNMILEX) is a reporting instrument established by the UN General Assembly. Each year all UN member states can voluntarily provide data on their military expenditures to enhance multilateral transparency in military matters. In recent years fewer than 50 states on average per year have participated in the instrument. However, most states release public information on their military spending at the national level, which could directly support submissions for UNMILEX.

To assist the revival of the instrument and to contribute to transparency in military affairs, this guide aims to support officials in preparing their country’s annual submission for UNMILEX. It provides step-by-step advice and concrete examples on how to use the information readily available in public government budget documents to fill in UNMILEX submissions. It discusses the definition of ‘military expenditure’ for UNMILEX purposes, shows where to find budget documents and explains whether to report on actual or planned expenditures. Most importantly, the guide gives instructions on how to transcribe data from national budget documents to the correct UNMILEX form. The focus is on making participation easy by using the simplified or single-figure form.



contributes to the UN's Sustainable Development Goal 16.6 by promoting 'democratic accountability and responsible governance'. It further noted that reducing military expenditure can redirect resources towards social and economic initiatives.⁴

However, despite agreement on the utility of UNMILEX among UN member states, many states do not participate in it. The highest number of submissions in UNMILEX was in 2002, when 81 states participated.⁵ Participation has since declined: as few as 47 of the 193 UN member states have submitted information on their military spending for 2019, and only 43 have done so for 2020.⁶

In contrast to the low level of reporting to UNMILEX, almost all states release public information on their military spending at the national level. Of the 168 states for which SIPRI estimated military expenditure in 2021, 152 published their military budgets in official sources.⁷ Participation in UNMILEX can be promoted by raising awareness of this high level of transparency in military expenditure at the national level. States can use the information they already provide in their public government budget documents to prepare their annual submissions for UNMILEX in a straightforward and efficient manner.

The purpose of this guide

This practical guide aims to support government officials in preparing their country's annual submission for UNMILEX with step-by-step advice on how to use the information readily available in their public government budget documents. It is based on the insights gained from examining national government budget documents for the nearly 150 countries that did not report to UNMILEX in 2020 and 2021.

To supplement this guide, a separate compendium of example submissions for each country is available on the SIPRI website at <<https://doi.org/10.55163/HQRO4757>>. Based on extracted military expenditure data from the same budget documents used to create this guide, the compendium offers an example submission for most countries showing how a country can use its national data to prepare a UNMILEX submission. Since the conditions for reporting to UNMILEX are unique for every country, officials who prepare national submissions for UNMILEX may want to consider

⁴United Nations, Office for Disarmament Affairs (UNODA), *Securing Our Common Future: An Agenda for Disarmament* (UNODA: New York, 2018), pp. 8, 11 and 44.

⁵United Nations, General Assembly, Report of the Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures, A/66/89, 14 June 2011, Annex 1, table 1, p. 26.

⁶UNODA, National reports on Military Expenditures, Database, (accessed 9 June 2022), <<https://milex.un-arm.org/national-reports>>; United Nations, General Assembly, 'Objective information on military matters, including transparency of military expenditures', Report of the Secretary-General, A/74/155, 12 July 2019; United Nations, General Assembly, 'Objective information on military matters, including transparency of military expenditures', Report of the Secretary-General, A/75/140, 15 July 2020; and UNODA, 'Military expenditures', [n.d.].

⁷SIPRI Military Expenditure Database, <<https://www.sipri.org/databases/milex>>. See also Wezeman, P. D. and Wezeman, S. T., 'Transparency in military expenditure', *SIPRI Yearbook 2020: Armaments, Disarmament and International Security* (Oxford University Press: Oxford, 2020), pp. 266–67.



the example submissions in the compendium as sources of inspiration and support rather than as precise templates.

To further promote and assist the efforts of member states and the UN to increase international transparency in military expenditures, SIPRI has created an archive with public national documents on military expenditure at <https://sipri.org/databases/national-budget-archive>.

The next section discusses the definition of military expenditure for the purposes of UNMILEX. The guide then explains how to transcribe information from national documents into any of the four UNMILEX reporting forms, focusing on the simplified reporting form and the single-figure reporting form. The final section lists practical details on how to submit the reports to the UN Office for Disarmament Affairs (UNODA).

THE UNMILEX DEFINITION OF MILITARY EXPENDITURE

This section highlights how the broad general definition of ‘military expenditure’ for UNMILEX purposes does not closely match national government accountancy practices.

The General Assembly recommends that, for the purpose of UNMILEX, “military expenditures” be commonly understood to refer to all financial resources that a state spends on the uses and functions of its military forces and information on military expenditures represents an actual outlay in current prices and domestic currency’.⁸

The reporting forms for UNMILEX add further detail to what is considered the scope of ‘military expenditure’.⁹ They list the main organizations and activities for which spending should be considered part of military expenditure: land, naval and air forces; strategic forces; other forces that due to structure or mission are able to conduct military operations; central support, administration and command structures for the military forces; UN-led and -mandated peacekeeping activities; and military assistance to and cooperation with foreign entities. All payments for personnel, goods and services used to maintain, operate and develop these military forces and activities are to be included in the total for military expenditures.

However, the UNMILEX definition of ‘military expenditure’ is neither a universally adopted definition nor one used by states to report on ‘military expenditure’ as line items in their national budgets. There is also no universally accepted methodology for determining the ‘financial resources that a state spends on the uses and functions of its military forces’.

In practice, each state’s public reporting on national government expenditures related to military activities is based on definitions and accounting methodologies and formats that differ from country to country, as are the submissions of those states that report to UNMILEX.

Whereas comparability between the reports is desired, actual participation has priority. Therefore, this guide shows how states can report in a straightforward manner to UNMILEX based on their own government accountancy practices and definitions. The guide also provides suggestions

⁸ United Nations General Assembly Resolution 74/24 (note 3), p. 2.

⁹ UNODA, UN Report on Military Expenditures: Reporting forms, [n.d.].

**Box 1. Resource costs in the simplified UNMILEX form**

Within UNMILEX, military expenditure is divided into separate areas of resource cost, broadly defined as:

Personnel. Payments for current and future services made to military personnel and to civilian personnel employed in military organizations, and spending on other personnel compensation, such as taxes and pensions.

Operations and maintenance. Spending on purchases related to food, clothing, fuel, training materials, medical supplies, parts, tools and materials for repair and maintenance of military equipment and facilities; travel costs; office costs; and spending on related services.

Procurement and construction. Spending on substantial investments in the procurement of arms and military equipment, and on construction and modernization of military facilities that increase combat capabilities.

Research and development. Spending on basic and applied research, development, testing, and evaluation of new military capability.

Other. Any spending that does not fit under the previous groupings.

Source: United Nations, Office of Disarmament Affairs, UN Report on Military Expenditures, Simplified reporting form, Explanatory notes.

on how to explain or clarify what has been included in the submissions to further increase transparency.

USING DATA FROM NATIONAL BUDGET DOCUMENTS FOR A UNMILEX SUBMISSION: STEP-BY-STEP

Each UN member state has to determine which department or ministry will prepare the annual UNMILEX submission and which officials will be involved. The following pages explain how these officials can prepare a UNMILEX submission based on publicly available national budget documents. More focused advice for each state can be found in the compendium, which provides specific examples for most UN members states at <<https://doi.org/10.55163/HQRO4757>>.

Step 1. Choosing the appropriate UNMILEX form

Step one is to assess the UNMILEX reporting formats and determine which is the most appropriate form. Depending on the detail, disaggregation and structure in which they want to report, states can choose from four online reporting forms: the standardized form, the simplified form, the single-figure form and the nil form.¹⁰ Alternatively, if a state considers the four forms too different from its national accountancy systems, the state can choose to report the data in a different format.

The standardized reporting form

The standardized reporting form provides a template for reporting a high level of detail (figure 1).¹¹ The form consists of a relatively complex matrix with columns and rows for ‘resource costs’ and ‘force groups’. However, these terms and structures were not found to match those used in the budget documents of the nearly 150 countries reviewed for this guide. The form’s

¹⁰ The forms are available at and can be submitted via the Military Expenditures National Reporting System at <<https://milex-reporting.un-arm.org>>.

¹¹ United Nations Office for Disarmament Affairs, UN Report on Military Expenditures—Reporting Forms, Standardized reporting form.

**Table 1.** Common terms for national budget documents

Language	Term(s)
Arabic	قانون الموازنة (budget law)
Chinese	财政预算 (budget)
English	State budgets, budget speeches, budget statements, budget information, finance laws, government expenditure tables
French	la loi de finances
Russian	закон о федеральном бюджете (federal budget law)
Spanish	Presupuesto del estado

Table 2. Common terms for forces that may be considered paramilitary for UNMILEX reporting purposes

Language	Term(s)
Arabic	(قوات الأمن العام و الأمن المركزي (قوات الأمن المركزي) (General security forces, central security forces); الحشد الشعبي (Popular mobilization forces, people's mobilization committee, popular mobilization units)
Chinese	准军事, 武装警察部队, 宪兵, 海警总队, 海岸警卫队 (Paramilitary, armed police force, military police, coast guard, coast guard); 边防卫队 (border guards)
English	National guard, republican guard, royal guard, security forces, mobile force, military police, coast guard, border guards, military reserves
French	Gendarmerie, Garde Républicaine
Russian	Органы пограничной службы (Border guards); Внутренние войска Министерства внутренних дел (Internal troops of the ministry of internal affairs)
Spanish	Guardia nacional, guardia civil

Table 3. Categories used in UNMILEX forms and equivalent terms in national documents

United Nations categories	Examples of national equivalent terms
Personnel	Staff; employees; salary and wages; emoluments
Operations and maintenance	Goods and services; capability sustainment; equipment management
Procurement and construction	Investments; development costs or expenditure; capital spending or outlays; acquisition of assets
Other	Transfers; recurring costs

complexity and how it differs from national accounting systems are likely explanations for the fact that in 2020 and 2021 not a single state used the form in its full detail when reporting to UNMILEX.

For states that want to disaggregate their military expenditure in detail, additional guidance on what information to include in the standardized form can be found in ‘Transparency in armaments: United Nations standardized instrument for reporting military expenditures—Guidelines’.¹²

The simplified reporting form

The simplified reporting form was created in 2002 to encourage participation in UNMILEX by simplifying the reporting requirements (figure 2). It gives states the option to divide military spending by force structure (‘land forces’, ‘naval forces’, ‘air forces’ and ‘other’) and by broad so-called ‘resource costs’ (box 1).

States are free to choose which fields in the simplified form they want to use. For example, depending on ease of access to information and available resources, a state may choose to submit only the totals for each resource cost

¹² United Nations, Department for Disarmament Affairs, ‘Transparency in armaments: United Nations standardized instrument for reporting military expenditure—Guidelines’, [n.d.].

Standardized reporting form

[English]
[31/05/2022]

Fiscal year 2021
National currency and unit of measurement: ██████████ Thousands

Resource costs/Force groups	Strategic forces	Land forces	Naval forces	Air forces	Other military forces	Central support administration and command	UN peacekeeping	Military assistance and cooperation	Emergency aid to civilians	Undistributed	Total military expenditures
1 Personnel		1791,277	995,575	559,721	3418,147	8328,117					14666,893
1.1 Conscript		0	0	0	0	0					0
1.2 Active military personnel		1730,538	514,783	503,443	2903,458	2740,096					8392,318
1.3 Reserves		0	0	0	0	0					0
1.4 Civilian personnel		60,739	54,848	56,278	514,689	279,821					966,375
1.5 Military pensions		0	0	0	0	5308,200					5308,200
2 Operations and Maintenance		692,492	425,944	633,539	761,367	1570,01					4083,442

Figure 1. Excerpt from the standardized UNMILEX reporting form on the online reporting platform

Source: United Nations Office for Disarmament Affairs, ‘UN Report on Military Expenditure—Reporting forms’.

Simplified reporting form

[English]
[02/06/2022]

Fiscal year 2021
National currency and unit of measurement: ██████████ Millions

Resource costs/Force groups	Land forces	Naval forces	Air forces	Other	Total
Personnel	1071326.6	104021.5	189215.2	-	1364563.3
Operations and Maintenance	275443.6	70827.7	26964.7	-	373236.0
Procurement and construction (Investments)	484976.5	513896.8	659784.5	86240.1	1744897.9
Research and development	-	-	-	182909.8	182909.8
Others	-	-	-	-	-
Total	1831746.7	688746.0	875964.4	269149.9	3665607.0

Explanatory remarks (if any)

Figure 2. The simplified UNMILEX reporting form on the online reporting platform

Source: United Nations Office for Disarmament Affairs, ‘UN Report on Military Expenditure—Reporting forms’.

(row headings) and omit the breakdown by force structure.

Considering national accountancy practices and available resources, many states may choose the simplified reporting form over the complex standardized form to submit reports.

The single-figure reporting form

A third choice available to states is reporting a single figure for total military spending (figure 3). This form can be used by those states wanting to contribute to international transparency in military spending but for whom using the simplified form is not possible because of major differences between that form and their national accountancy practices or because they lack resources to prepare a more detailed submission.

The nil reporting form

States that do not possess military forces, and thus have no military expenditures, can still participate in UNMILEX by submitting a nil report (figure 4).

Step 2. Finding the relevant national budget documents

Step two is to collect national budget documents that contain information about spending on the uses and functions of military forces.

These budget documents are usually issued by the state’s ministry of finance or the treasury and are generally easily accessible on the ministry website. The titles and formats of the documents vary, so different keywords may need to be used to search the government or ministry websites. Example search terms are provided in table 1. One easy way to find relevant budget documents is to consult the SIPRI archive of government documents on military budgets, <<https://sipri.org/databases/national-budget-archive>>.

Actual or planned expenditures

UNMILEX states are requested to report their *actual* military outlays—in other words, the amount of money that has been spent in the previous fiscal year—rather than their planned outlays. Other terms used for actual outlays include ‘budget performance’ and ‘budget execution’.



However, the annual deadline for reporting on 30 April occurs at a time when many states have not yet closed their final accounts for the previous fiscal year. A report on actual expenditure is published any time after the end of a fiscal year, sometimes more than a year later. Therefore, while reporting on actual spending is preferred, many states report to UNMILEX based on the outlays *planned for* in the budget adopted at the start of the fiscal year or a revised budget adopted later in the year.

It is important to emphasize that using the information that is available at the time of the UNMILEX submission deadline, even if this is planned rather than actual spending, is a significant contribution to the transparency objectives of UNMILEX. States that report on planned spending can also submit information on actual spending when it becomes available, either by resubmitting a report through the online reporting tool (states will need to ask UNODA to delete the existing report) or by including the information in the following year's submission.

Step 3. Transcribing data from national documents to UNMILEX forms

Step three is to understand the key components and terms used in the UNMILEX forms to be able to find the equivalent information in national budget documents and to decide how to use the information for filling in the form chosen in step 1. This step can be challenging, as there is significant variation in how information is presented in national budget documents. Officials tasked with preparing their state's submission are recommended to read the following explanations in combination with the specific suggestions for their country in the compendium of examples at <https://doi.org/10.55163/HQRO4757>.

Reporting by functional or institutional classification

In some cases, government budgets use *functional classification*, which assigns expenditures to broad standard government functions, such as defence, health and education, regardless of the ministry or agency which does the spending.

"Single figure" report on total military expenditures

[English]
[14/06/2021]

Fiscal year 2020

National currency and unit of measurement: [redacted] Millions

The Government of [redacted] with reference to General Assembly resolution 74/24, hereby informs the United Nations that its total military expenditures in the fiscal year 2020 were 358,26.

Explanatory remarks (if any)

Figure 3. The single-figure UNMILEX reporting form on the online reporting platform

Source: United Nations Office for Disarmament Affairs, 'UN Report on Military Expenditure—Reporting forms'.

"Nil" report on military expenditures

[English]
[14/04/2022]

Fiscal year 2021

The Government of [redacted] with reference to General Assembly resolution 74/24, hereby informs the United Nations that it possesses neither armed nor military forces, and had no military expenditures in the fiscal year 2021.

Figure 4. The nil UNMILEX reporting form on the online reporting platform

Source: United Nations Office for Disarmament Affairs, 'UN Report on Military Expenditure—Reporting forms'.

Cofog Div.	Cofog Group	2021/2022	2022/2023	2023/2024
701	General public services	1,705,616,835,263	2,036,251,208,870	2,111,223,192,126
	7011 Executive and legislative organs, financial and fiscal affairs, external affairs	24,354,942,720	25,564,547,644	26,088,340,539
	7013 General services	104,148,585,863	117,799,820,165	122,840,299,771
	7015 R&D General public services	204,260,001	265,515,205	261,020,582
	7016 General public services	1,576,909,046,679	1,892,621,325,856	1,962,033,531,234
702	Defence	182,020,204,165	181,996,081,490	196,801,176,703
	7021 Military defence	4,687,500	7,087,500	7,087,500
	7022 Civil defence	21,402,504,062	23,082,504,062	25,082,504,062
	7025 Defence	161,142,012,603	158,906,489,928	171,711,585,141

Figure 5. Example of functional classification of military expenditure in a national budget

VOTE CODE TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	2021/2022 - KSHS		
1011 Executive Office of the President	25,230,350,000	9,625,719,443	34,856,069,443
1021 State Department for Interior and Citizen Services	131,481,651,824	7,380,902,615	138,862,554,439
1023 State Department for Correctional Services	28,748,460,000	1,050,200,000	29,798,660,000
1032 State Department for Devolution	1,484,200,000	1,459,688,414	2,943,888,414
1035 State Department for Development of the ASAL	1,059,480,000	9,080,065,116	10,139,545,116
1041 Ministry of Defence	114,762,924,376	5,080,000,000	119,842,924,376
1052 Ministry of Foreign Affairs	17,010,617,729	1,789,640,000	18,800,257,729
1064 State Department for Vocational and Technical Training	18,827,000,000	4,458,436,000	23,285,436,000

Figure 6. Example of institutional classification of military expenditure in a national budget

In other cases, budgets use *institutional classification*, which reports on government spending broken down by ministries and other government organizations. In this case, the data on military spending in budget documents will be scattered across different institutions. Sometimes, national budget reports include accounts classified by both function and institution.

UNMILEX requests that states report their military expenditure using functional classification. However, states that use functional classification in their budget reports are unlikely to use the term ‘military expenditure’. Instead, the relevant term to search for will

more likely be ‘defence’. Figure 5 shows an example of a national budget report using functional classification in which the sum of spending on the functions ‘military defence’ and ‘defence’ can be reported to UNMILEX as the state’s total military expenditure.

When national budget documents use institutional classification, estimating military expenditure for UNMILEX requires another approach. It can generally be assumed that spending by a ministry of defence should wholly be included in military expenditure and that it will account for most of a state’s total military expenditure. Figure 6 shows an example of a budget using institutional classification, in which the defence ministry is the only institution that can be linked to military expenditure. Here, the state can choose to report the ministry’s total spending as its total military expenditure.

However, spending on certain activities that fall under the UNMILEX definition of military expenditure may be accounted for under other government institutions in national budget documents. This is especially the case for military pensions, paramilitary forces, special or off-budget funds for military procurement, and military assistance.



Description	Budget 2021-22	Revised 2020-21	Budget 2020-21	Actual 2019-20
Public Services- Total	1,85,423	1,61,416	1,80,715	98,420
Subsidy and Incentive	19,571	22,671	22,971	10,143
Public Services(Net)	46,162	34,214	38,740	3,534
Pension and Gratuities	23,000	23,000	23,000	11,628
Non-ADP Projects/2	5,990	4,610	4,722	3,343
Interest	68,600	63,800	63,776	58,263
Investments in Shares and Equities/2	22,055	13,076	27,461	11,509
Promissory notes - extended quota	45	45	45	0
Local Government and Rural Development- Total	42,192	42,424	39,573	32,387
Local Government and Rural Development(Net)	42,189	42,391	39,506	32,387
Interest	3	12	0	0
Pension and Gratuities	0	21	67	0
Defence Services- Total	37,735	33,955	34,882	34,571
Defence Services(Net)	33,118	29,956	30,899	31,042
Pension and Gratuities	4,090	3,496	3,496	3,529
Subsidy and Incentive	527	503	487	0

Figure 7. Example of military pensions reported in a national budget using functional classification

Military pension funds

Payments for pension contributions for military personnel and for civilian personnel working for the defence ministry are an important element of the benefits given to such personnel, and thus for maintaining functioning armed forces. Therefore, states are requested to include pension payments in the total military expenditure reported to UNMILEX.

Sometimes pensions are reported under the functional heading of defence expenditures, as shown in the example in figure 7. However, in many countries, pensions for employees that should be reported to UNMILEX are not accounted for under defence spending or the spending of organizations that administer paramilitary forces. Instead, pensions are handled by separate organizations, such as pension funds, departments of veterans affairs or departments of social services.

If it is possible to identify the pensions fees or pensions payments for personnel at the defence ministry or for paramilitary forces in the accounts of such pension funds or other departments, these can be added to the form and included in the total military expenditure figure under the personnel category of resource cost.

A government budget document may include information on spending by the ministry of defence on one page and spending on military pensions under another government organization on another page. For example, figure 8 shows a case in which pensions for the armed forces are reported under the ministry of finance. In other cases, the data on pensions may be found in a separate publication by, for example, a state pension fund.

3 .PRESUPUESTO DE PARTIDAS NO ASIGNABLES A PROGRAMAS				
PARTIDAS NO ASIGNABLES A PROGRAMAS				
003	Actividad:	05	INVERSIONES DE LOS SECTORES SUPERAVITARIOS	
	UN.RES.:	09	DIR. DE JUBILACIONES Y PENSIONES	400,000,000,000
	640	30	016 99 Adquisiciones De Titulos Y Valores	400.000.000.000
	Actividad:	06	PAGO DE JUBILACIONES Y PENSIONES	
	UN.RES.:	09	DIR. DE JUBILACIONES Y PENSIONES	4,561,473,560,594
	200		SERVICIOS NO PERSONALES	475,500,000
	260		SERVICIOS TÉCNICOS Y PROFESIONALES	475,500,000
	263	10	001 99 Servicios Bancarios	97,500,000
	266	10	001 99 Consultorias, Asesorias E Investigaciones	378,000,000
	800		TRANSFERENCIAS	4,560,998,060,594
	820		TRANSFERENCIAS A JUBILADOS Y PENSIONADOS	4,560,998,060,594
	821	30	016 99 Jubilaciones Y Pensiones Funcionarios Y Empleados Del Sector Público Y Privado	779,291,830,444
	822	30	017 99 Jubilaciones Y Pensiones De Magistrados Judiciales	70,272,708,308
	823	30	016 99 Jubilaciones Y Pensiones Del Magisterio Nacional	600,066,444,813
	823	30	017 99 Jubilaciones Y Pensiones Del Magisterio Nacional	200,022,148,271
	823	30	018 99 Jubilaciones Y Pensiones Del Magisterio Nacional	807,680,150,260
	823	30	019 99 Jubilaciones Y Pensiones Del Magisterio Nacional	200,022,148,271
	824	30	019 99 Jubilaciones Y Pensiones De Docentes Universitarios	154,693,583,799
	825	10	001 99 Jubilaciones Y Pensiones De Las Fuerzas Armadas	590,975,070,787
	825	30	020 99 Jubilaciones Y Pensiones De Las Fuerzas Armadas	154,496,135,118
	826	10	001 99 Jubilaciones Y Pensiones De Las Fuerzas Policiales	490,788,692,163
	826	30	021 99 Jubilaciones Y Pensiones De Las Fuerzas Policiales	262,351,104,150
	829	10	001 99 Otras Transferencias A Jubilados Y Pensionados	250,338,044,300

Figure 8. Example of military pensions reported in a national budget under a ministry other than the defence ministry

0801	Ministry of Defence	1,199,000,000	1,203,806,000	1,203,806,000	1,276,945,000	1,297,000,000	1,320,000,000
0802	Royal Medical Services	219,500,000	233,000,000	233,000,000	252,968,000	303,664,000	319,472,000
0901	Royal Geographic Center	1,968,958	2,140,500	1,956,000	2,241,000	2,428,000	2,484,000
1001	Ministry of Interior	22,702,729	22,667,500	20,457,000	22,952,000	23,361,000	24,543,000
1002	Ministry of Interior/Civil Status and Passports Department	15,140,457	13,508,500	13,111,000	14,776,000	16,671,000	17,291,000
1003	Ministry of Interior/Public Security	777,550,000	809,836,000	809,836,000	1,381,185,000	1,409,952,000	1,426,338,000
1004	Ministry of Interior/Civil Defence	234,620,000	247,675,000	247,675,000	0	0	0
1005	Ministry of Interior / Gendarmerie Forces	243,790,000	255,899,000	255,899,000	0	0	0

Figure 9. Example of paramilitary force in national budget document

Member states can use the explanatory notes section in their UNMILEX submissions to indicate whether military pensions are included in the figure for total military expenditure.

Paramilitary forces

UNMILEX states are requested to include spending on any armed forces that can conduct military operations by virtue of their structure, equipment or mission. However, sometimes certain forces that fulfil these criteria are not part of the ‘regular’ army, navy or air force; these are generally referred to as ‘paramilitary forces’. In practice such forces have a variety of names, as illustrated in table 2. They usually have internal armed security or border guard tasks but can also contribute to territorial defence against foreign aggression. Some states have no regular navy, air force or army, only paramilitary forces.

There are no strict guidelines for determining if a certain force is organized and equipped in a manner that makes it able to conduct military operations.



Billion Shillings		FY 2021/22 Budget Projections						
PROGRAMME/VOTE	Wage	Non-Wage Recurrent	Domestic Dev	External Financing	Total excl. External Financing	Total incl. External Financing		
Governance and Security								
001	Office of the President	17,225,647,383	92,407,679,726	15,496,193,608	-	125,129,520,717	125,129,520,717	
002	State House	18,871,991,786	379,025,172,031	12,338,411,302	-	410,235,575,119	410,235,575,119	
003	Office of the Prime Minister	1,138,958,115	8,105,000,000	569,000,000	19,241,530,290	9,812,958,115	29,054,488,405	
004	Ministry of Defence	610,427,104,848	774,726,290,706	2,060,442,880,371	406,939,947,668	3,445,596,275,925	3,852,536,223,593	
006	Ministry of Foreign Affairs	5,994,397,634	26,854,199,236	712,990,598	-	33,561,587,468	33,561,587,468	
007	Ministry of Justice and Constitutional Affairs	8,864,917,712	110,172,300,503	40,229,144,276	-	159,266,362,491	159,266,362,491	
008	Ministry of Finance, Planning & Economic Dev.		13,993,003,991			13,993,003,991	13,993,003,991	
009	Ministry of Internal Affairs	2,448,451,890	44,598,206,485	7,428,701,718	-	54,475,360,093	54,475,360,093	
018	Ministry of Gender, Labour and Social Development	1,032,845,755	10,682,270,486	-	-	11,715,116,241	11,715,116,241	
021	East African Community	94,425,455	176,838,503	-	-	271,263,958	271,263,958	
100	Specified Officers - Salaries (Statutory)	683,108,785				683,108,785	683,108,785	
102	Electoral Commission	37,666,581,718	80,096,227,320	66,200,000,011	-	183,962,809,049	183,962,809,049	

Figure 10. Matching example national budget line items to UNMILEX categories

O&M = operations and maintenance; P&C = procurement and construction; and R&D = research and development.

ANNEX 6: ALLOCATION FOR PENSION, GRATUITY AND ARREARS (PENSION, GRATUITY SALARY ARREARS) FOR FY 2021/2022 (USHS)

A	B	C	D	E	F	G
Vote	Vote Description	Pension	Gratuity	Pension and Gratuity Arrears	Salary Arrears	Total
2	Centre Votes					
3	001 Office of the President	5,197,273,131	5,524,518,000	-	-	10,721,791,131
4	002 State House	504,787,458	4,564,044,136	-	-	5,068,831,594
5	003 Office of the Prime Minister	560,424,861	330,936,880	-	11,789,932	1,003,151,673
6	004 Ministry of Defence & Veteran Affairs	88,688,367,893	38,281,388,886	-	7,118,400	126,976,875,180
7	005 Ministry of Public Service	1,964,535,212	239,758,687	-	-	2,204,293,899
8	006 Ministry of Foreign Affairs	3,187,080,483	347,340,395	-	-	3,534,420,878

Figure 11. Example of military pensions in national budget document

Instead, each state must make its own assessment.¹³ In general, states can use the explanatory notes section of the form to clarify whether spending on paramilitary forces is included in the total for military expenditure, and if so, which forces are included.

In some countries paramilitary forces have their own distinct lines in budget documents. In others they may be included in the budget of a ministry, often the ministry of the interior or equivalent (e.g. home affairs or internal affairs). Figure 9 shows a case in which spending for ‘Gendarmerie Forces’ under the ‘Ministry of Interior’ is included in a national budget. If this gendarmerie is assessed to be a paramilitary force based on its structure, equipment and mission, then it should be included in the state’s UNMILEX submission.

Special funds for procurement of military equipment

A small number of countries maintain special funds for the procurement of military equipment that fall under special line items of the government budget, outside the line items for the defence ministry. Such funds may also have their own separate accounting documents. If information is accessible,

¹³ For recommendations for those countries that have forces that can be considered ‘paramilitary’, see the separate compendium of example submissions, which is available on the SIPRI website at <<https://doi.org/10.55163/HQRO4757>>.

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

Country: Country A

Fiscal Year: 2021

National currency and unit of measure: billions of Country A dinars

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

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

Figure 12. Example of a filled-in simplified UNMILEX reporting form

R&D = research and development.

the total spending for these funds should be added to the total military expenditure reported to UNMILEX.

Military assistance

A full account of military expenditure should include spending on military assistance provided to other states. Such spending should be included in the UNMILEX submission of the donor country, not the recipient.

States may give military assistance through the ministry of defence or through other departments, such as the ministry of foreign affairs. If budget documents for such departments include disaggregated data for spending on military assistance to other states, this information can be added to the UNMILEX submission. Many states do not provide such assistance, while for others the sums involved are so small that not reporting them has little impact on the transparency objectives of UNMILEX.



02 - Defesa	627.168.085.825,00	4,24
02.01.00 - Defesa Militar	614.987.916.334,00	4,16

Figure 13. Example of national budget document with aggregated military spending information

States that receive financial assistance from other states to support military activities should, if possible, exclude that data from the total value for military expenditure reported to UNMILEX. However, providing details in the explanatory notes on military funding received from abroad contributes to the confidence-building objectives of UNMILEX. Figure 10 above shows an example of information on military aid received from abroad published in a national budget document.

Step 4. Matching national categories with those in the UNMILEX simplified and single-figure forms

The fourth and final step in the process is matching the categories found in the national budget documents with the UNMILEX categories—taking into consideration the challenges highlighted in step 3.

Matching national categories with the simplified reporting form

Those states that have not recently reported to UNMILEX or that have recently submitted a single-figure reporting form to UNMILEX can consider reporting their military expenditures using the simplified form. It is relatively easy to fill out, contains enough information for states to provide a meaningful contribution to transparency in military spending, and offers a degree of uniformity that enables comparisons among states' submissions.

Even though the categories or budget lines in a national document do not exactly match the categories in the simplified form, they often align closely, as illustrated in table 3.

Often the budget lines in national documents can be matched to the categories in the simplified UNMILEX form, as shown in the excerpt from an actual national budget document in figure 10. In this example the budget for the Ministry of Defence is divided into three broad categories: 'wage', 'non-wage recurrent', 'domestic dev' (development) and 'external financing'. The 'wage' category can be matched to the UNMILEX category of 'personnel'. For the 'non-wage recurrent' category, 'recurrent' suggests that this is an expenditure that is repeated every year and therefore comes closest to the UNMILEX reporting category of 'operations and maintenance' (O&M in the figure). 'Domestic development' usually describes combined spending on 'procurement and construction (P&C)' and 'research and development (R&D)'.

In the example in figure 10, 'external financing' is assumed to be equivalent to the UNMILEX category of 'foreign military aid'. The state shows the external financing in its national budget document as funding received from abroad and therefore excludes it from the expenditure of the Ministry of Defence. It should also be excluded from the total military expenditure reported to UNMILEX, and should not be added anywhere in the matrix in the simplified form. However, as an extra contribution to transparency, it



can be mentioned in the explanatory note on the simplified form, as shown in figure 12.

This example also shows how pensions for military personnel may be listed outside the budget lines for a defence ministry, as there is no amount for pensions in figure 10. Instead, spending on pensions related to the ‘Ministry of Defence & Veteran Affairs’ is listed as a separate expenditure item (figure 11). This amount should be included in the total for the UNMILEX category of ‘personnel’.

Figure 12 shows how the categories in the simplified reporting form can be filled in based on the national budget information shown in figures 10 and 11. The explanatory note mentions four items: that pensions are included under ‘personnel’ as part of the total military spending figure; that R&D spending is included under ‘P&C’; that there is no spending on paramilitary forces; and the amount of military aid received from abroad. The example form also includes the name of the reporting country (‘A’), the fiscal year of reporting (2021), the national currency (‘dinars’) and the unit of measurement (‘billions’).

Matching national categories with the single-figure reporting form

The single-figure form can be used in cases where expenditure data in national budget documents is not broken down into comparable categories like those in the simplified form.

Figure 13 shows the national budget of a member state providing information only at the aggregate level of ‘defesa militar’ (military defence). As disaggregated data is not available in this example, it is recommended that the state use the single-figure form.

The single-figure form can also be used in cases where budget documents include disaggregated data that is too detailed or too different from UNMILEX reporting categories. For example, in one case a state’s national budget document from 2021 included a 59-page disaggregated budget for its defence ministry. Consolidating these 59 pages into a simplified form would be complex and time consuming. In such a case, the state is recommended to use the single-figure form to report only the total spending of the ministry.

States that want to provide a higher level of transparency in military spending than what the UNMILEX form allows can provide more information in the explanatory notes and also attach their full budget documents to their UNMILEX submission.

OTHER REPORTING PRACTICALITIES

When submitting a report to UNMILEX there are several practicalities to take into account.

Fiscal or calendar year

A submission to UNMILEX reports on military expenditure for the latest fiscal year for which data is available. In practice this means many states report spending by calendar year. However, states that have national budgeting cycles covering different 12-month periods can use those periods instead when reporting to UNMILEX. For example, some states have



reported to UNMILEX for fiscal years that start on 1 April and end on 31 March.

Deadline

The formal annual deadline for the submission of reports to the UN secretary-general is 30 April. However states can still provide a valuable contribution after that date by submitting information at any time directly into the UNMILEX database at <https://www.un.org/disarmament/convarms/milex/>.

Currency

States should provide figures in their national currency and the unit of measure should not exceed 1/10 000 of total military expenditure. That means that a figure of, for example, 100 000 000 000 should not be entered as 10 000 000 thousands or 100 000 millions, but instead as 100 billion.

Online portal access

Reports are submitted by authorized government personnel through an online portal accessible at <https://milex-reporting.un-arm.org/login>. To obtain the username and password or for general inquiries related to the UNMILEX submission process, email UNODA at conventionalarms-unoda@un.org.

Languages

UNMILEX reports can be submitted in any of the six official UN languages: Arabic, Chinese, English, French, Russian and Spanish.

Additional documents

In addition to submitting data in one of the UNMILEX forms, states are encouraged to include additional documents, such as copies of national budget documents or defence white papers, as annexes to their online submissions.

Publication of reports

All submitted reports are collated and made publicly available in an online database maintained by UNODA at <https://milex.un-arm.org/>. Those that are submitted by the annual deadline of 30 April are included in the UN secretary general's report on 'Objective information on military matters, including transparency of military expenditures', which is published every year around late August and can be accessed at <https://www.un.org/disarmament/convarms/milex/>.

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APPENDIX A. BACKGROUND READING

The UN Report on Military Expenditures

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