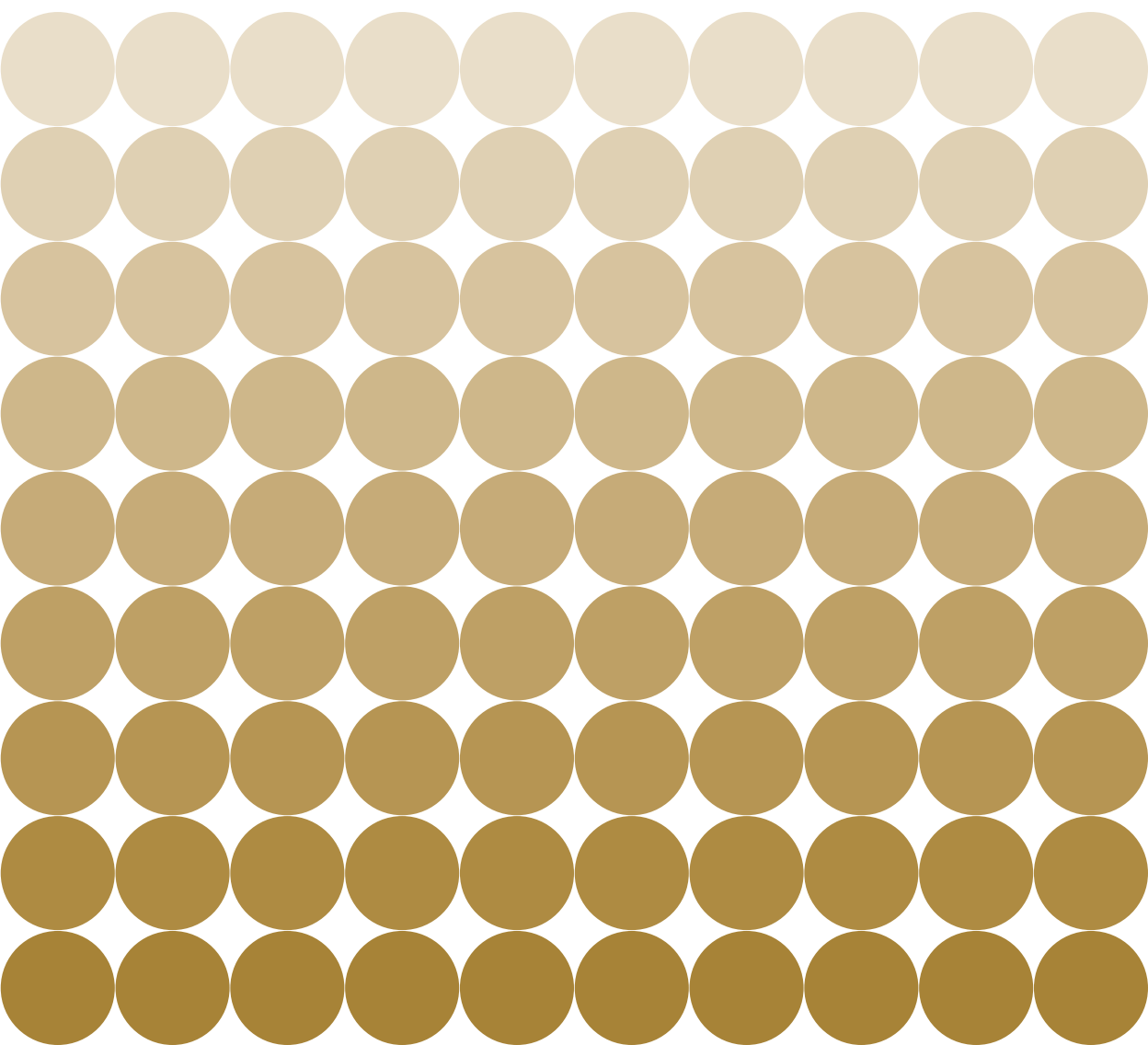


MILITARY EXPENDITURE TRANSPARENCY IN SUB-SAHARAN AFRICA

**NAN TIAN, PIETER WEZEMAN AND
YOUNGJU YUN**



STOCKHOLM INTERNATIONAL PEACE RESEARCH INSTITUTE

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Military Expenditure Transparency in Sub-Saharan Africa

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Preface

Sub-Saharan Africa (SSA) is marked by inequality, forced displacement and violent conflict. Inefficient and wasteful military expenditure in the face of these challenges carries grave economic and social developmental consequences that undermine regional stability. Expenditure in the military sector requires scrutiny both at the national and international level. Such scrutiny helps to create a transparent process of resource allocation with participation from both parliaments and civil society actors. These activities are a critical component of democratic accountability, good governance and confidence building in the world's most impoverished and fragile region.

Military Expenditure Transparency in Sub-Saharan Africa utilizes SIPRI's expertise in its extensive military expenditure database and archives to produce a region-wide analysis of military expenditure transparency in SSA. At the international level, the report examines the frequency and accuracy of state reporting to the United Nations Report on Military Expenditures. At the national level, the report surveys military sector transparency of 47 SSA countries on the criteria of information availability, comprehensiveness, ease of access, reliability and disaggregation. Of concern is the trend that fewer states in the region are reporting at the international level to UN. Despite this, there is a high degree of national transparency in SSA, with significant improvements in reporting for many countries. Country cases provide additional support to the changing levels of national reporting in SSA countries.

This report updates and expands on previous SIPRI studies on transparency in military expenditure. It provides academics, policymakers and civil society with an overview of the current state of information transparency in SSA and key policy recommendations. An essential outcome of this report is to help to generate a broader debate on openness and accountability in military spending. It also points to the critical areas of further research on off-budget military expenditure and the drivers behind the improvement or deterioration in a country's national reporting.

SIPRI congratulates the authors—Nan Tian, Pieter Wezeman and Youngju Yun—on this in-depth and informative study. It is a timely and relevant paper for the sub-Saharan Africa region and contributes significantly to SIPRI's existing body of research on military expenditure transparency.

Dan Smith
Director, SIPRI
Stockholm, November 2018

Acknowledgements

The information contained in this report builds on past research by SIPRI on transparency in military expenditure in Africa and South America. Some of the findings of the paper were presented at the 21st Annual Conference on Economics and Security in Brussels, Belgium, in July 2017 and the Managing Security Resources in Africa: Southern Africa Seminar hosted by the Africa Center for Strategic Studies in Lilongwe, Malawi, in June 2017.

The authors would like to thank the Swedish Ministry for Foreign Affairs for providing the funding that allowed this policy paper to be produced. They would also like to thank all those who agreed to share their expertise at both conferences. The authors are also grateful to the external reviewers for their detailed comments on the report and the SIPRI Editorial Department for its work. All errors are entirely the responsibility of the authors.

Summary

Military expenditure has wide-ranging security consequences and, especially in the context of sub-Saharan Africa (SSA), it may have far-reaching effects on development. Expenditure in the military sector therefore requires scrutiny with important considerations linked to information openness by governmental entities, both internally and when engaging with the public. However, decisions around military expenditure are often classified and may be built on unsubstantiated security policies.

Reporting on military spending occurs at both international and national levels. National reporting is the process by which a state publishes military expenditure information in official government documents. Such transparency is an important component of democratic accountability, good governance and confidence building. It is crucial to helping parliaments and civil society to gain insight into the way the military budget is spent and also to influence budgeting decisions.

Reporting at the international level is performed through the submission of information to a publicly accessible reporting instrument maintained by the United Nations (the UN Report on Military Expenditures). In this context, military expenditure information acts as a confidence- and security-building measure aimed at reducing the level of suspicion between states regarding intentions and capabilities. Mistrust can lead to regional instability, action–reaction military spending and potentially armed conflict.

Overall, reporting under the international system is at a low level in SSA. There are no regional reporting mechanisms in place for exchange of military expenditure information in SSA. The UN Report on Military Expenditures is the only international reporting system in which countries in SSA have agreed to participate. In the period 2008–17, only five states in SSA reported at least once to the UN, and no reports at all were submitted during the years 2015–17.

At the national level, reporting on military expenditure by states in SSA for the period 2012–17 was in much better shape. The number of countries that publish ‘defence’ strategies and information through defence policy documents is growing. These documents, such as white papers, are good examples of ways in which governments can link policy outcome with resources. Between 2012 and 2017 six countries published some form of defence policy or white paper, compared with only four during the period 2002–11. However, a problem that persists is that many of the documents, such as Kenya’s 2017 Defence White Paper, offer little information of value for the assessment of a country’s security requirements.

For the purpose of the study presented in this paper, SIPRI assessed national reporting on five key criteria: information availability, comprehensiveness, ease of access, reliability and disaggregation. In terms of availability, in recent years governments in SSA have published a substantial volume of military spending information on the internet. Since 2012, SIPRI has found some form of information on military spending for at least 45 of the 47 states in SSA in the Military Expenditure Database. States in SSA also performed very well in the criterion

of information reliability. Between 2012 and 2017, of the 47 states surveyed, 42 published official budget documents in a timely manner either on their government websites or sites affiliated with the finance ministry. SIPRI found disaggregated military spending information for 33 of the 47 countries. States in SSA also performed well with regard to access to information: 32 of the 47 countries have official government websites where military expenditure information can be downloaded. The only criterion where countries in SSA performed poorly was comprehensiveness. For the period surveyed (2012–17), only 6 of the 47 countries updated military spending information to reflect actual expenditures. A further 12 provided revised budgets while the majority (26 countries) issued only a budget estimate.

This paper offers three main policy recommendations. First, SIPRI's study on national reporting for 2012–17 suggests a high degree of information reporting in SSA, with significant improvements in reporting for many countries. However, the lack of comprehensive information in many of the official budget documents about military expenditure is a serious concern. There is a need to raise awareness of this issue and encourage countries to improve the provision of more comprehensive information.

Second, there is a distinct difference when comparing national and international reporting. It is clear that the lack of participation by UN member states from SSA in the UN Report on Military Expenditures is not due to a lack of information. The challenge is to incentivize countries to submit this data to the UN.

Third, there are major differences between states in SSA. There is a need to understand mechanisms that drive both improvements and reductions in military spending reporting. Both types of cases have emerged in the region in 2012–17.

While this SIPRI study highlights that, generally speaking, there is a high degree of transparency in military spending in SSA at the national level, it also finds that there are indications that off-budget—and therefore secretive—military spending is occurring. Such spending patterns need further investigation.

Abbreviations

AFDB	African Development Bank Group
CABRI	Collaborative Africa Budget Reform Initiative
CAR	Central African Republic
CSBMs	Confidence- and security-building measures
DRC	Democratic Republic of the Congo
GDP	Gross domestic product
IMF	International Monetary Fund
MFB	Ministry of Finance and Budget (Ministère des Finances et du Budget)
MFDP	Ministry of Finance and Development Planning
OSCE	Organization for Security and Co-operation in Europe
SSA	Sub-Saharan Africa
UN	United Nations
UNASUR	Union of South American Nations (Unión de Naciones Suramericanas)
UNODA	United Nations Office for Disarmament Affairs

1. Introduction

Transparency is a crucial element of sound management of military spending. States should maintain optimal or appropriate levels of military expenditure, based on a clearly established security policy, for several reasons. First, high levels of inefficient and wasteful military spending may have significant consequences on a state's economic and social development. Studies have demonstrated the crowding out effect of military expenditure—increased military expenditure reduces the amount of government expenditure on social sectors such as health.¹ Second, military spending does not necessarily translate into improved national security, particularly in regions such as sub-Saharan Africa (SSA) that are strongly affected by security instability. States must carefully assess whether military expenditure may contribute to armed conflict and whether investment in social spending may be a more effective way to improve development and in the long-term improve security.² Finally, increases in military spending may lead to mistrust between states, which may provoke regional instability, action–reaction type military spending and, in the worst-case scenario, contribute to tensions that trigger armed conflict.³

Security policies determine a state's military expenditure but they are often shrouded in secrecy and may be built on unsubstantiated premises.⁴ Therefore, expenditure in the military sector requires scrutiny—just like any other government sector—with important considerations linked to information openness by governmental entities, both internally and when engaging with the public.⁵ However, in many cases, states provide little or no information about their procurements, payments for services and investments related to the military. Governments often use the perceived need for secrecy in military matters—to prevent potential adversaries from identifying details of national military capabilities—to justify low levels of transparency in the military sector. For example, in some states there is little transparency in off-budget military funding to purchase weapons. In these cases, those outside the privileged group (often including the parliament and the finance ministry) receive almost no information.⁶

¹ Fan, H. L., Liu, W. and Coyte, P. C., 'Do military expenditures crowd out health expenditures? Evidence from around the world, 2000–2013', *Defence and Peace Economics* (2017); and Dunne, J. P. and Tian, N., 'Military expenditure and economic growth: a survey', *Economics of Peace and Security Journal*, vol. 8, no. 1 (2013).

² Baldacci, E. et al., 'Social spending, human capital, and growth in developing countries', *World Development*, vol. 36, no. 8 (2008), pp. 1317–41; and Perlo-Freeman, S., 'Military and social expenditure', *SIPRI Yearbook 2016: Armaments, Disarmament and International Security* (Oxford University Press: Oxford, 2016), pp. 520–34.

³ Kaufman, S. J., 'Escaping the symbolic politics trap: reconciliation initiatives and conflict resolution in ethnic wars', *Journal of Peace Research*, vol. 43, no. 2 (2006), pp. 201–18; and Booth, K. and Wheeler, N., *The Security Dilemma: Fear, Cooperation and Trust in World Politics* (Palgrave Macmillan: London, 2007).

⁴ Hossein-Zaden, I., 'Social vs military spending', *Review of Social Economy*, vol. 67, no. 2 (2009), pp. 149–73.

⁵ Omitoogun, W. and Hutchful, E., (eds), *SIPRI, Budgeting for the Military Sector in Africa: The Processes and Mechanisms of Control* (Oxford University Press: Oxford, 2006).

⁶ Tian, N. and Lopes da Silva, D., 'Improving South American military expenditure data', *SIPRI*

Measures designed to improve transparency in military expenditure can be implemented by states at both international and national levels. At the international level, some states have agreed to submit information on military expenditure to reporting instruments maintained by the United Nations or regional governmental organizations. Such transparency aims to reduce the level of suspicion between states regarding each other's intentions and capabilities.

At the national level, transparency in military spending involves governments publishing military expenditure information such as national budgets or expenditure reports. This reporting is an important element of government transparency in the military sector. The disclosure of this kind of information strengthens both good governance and acts as a confidence- and security-building measure (CSBM) between the military sector and the rest of society.⁷ Access to information is essential for parliaments and civil society to ensure oversight and influence over the way in which the national budget, including the military budget, is spent. Such oversight and scrutiny are important for a state to make rational and efficient allocations of its limited resources in a way that contributes to confidence building. Moreover, oversight helps to ensure that the government and the military are accountable for their actions.⁸ The military sector has been shown to be particularly prone to corruption, and information transparency is a tool for combating this problem.⁹ Transparent military budgeting is part of the process that leads to comprehensive defence policies based on genuine security objectives while preventing wasteful expenditure.

This policy paper builds on and updates previous SIPRI studies on transparency in military spending. In 2003 SIPRI explored military expenditure reporting (information transparency) in six countries in SSA.¹⁰ This was expanded in 2006 by a study on process transparency in the military sector budgeting of eight countries in SSA.¹¹ The latter study explored reasons behind the inability to adhere to good practices in military budgeting in SSA, including long periods of military or one-party rule, a culture of secrecy in the military and a lack of capacity and political will. Other SIPRI studies on information transparency in the military sector include an in-depth investigation on countries in South America, specifically with regard to the availability and comprehensiveness of data.¹²

This policy paper employs a methodology similar to the one used in SIPRI's South American study and provides new insight into military spending

Commentary, 4 Sep. 2017.

⁷ Omitoogun, W., *Military Expenditure Data in Africa: A Survey of Cameroon, Ethiopia, Ghana, Kenya, Nigeria and Uganda*, SIPRI Research Report no. 17 (SIPRI: Stockholm, 2003); and Bromley, M. and Solmirano, C., *Transparency in Military Spending and Arms Acquisitions in Latin America and the Caribbean*, SIPRI Policy Paper no. 31 (SIPRI: Stockholm, Jan. 2012).

⁸ Gorbanova, M. and Wawro, L., *The Transparency of National Defence Budgets* (Transparency International: London, 2011); and Broz, J. L., 'Political system transparency and monetary commitment regimes', *International Organization*, vol. 56, no. 4 (2002), pp. 861–87; and Tian and Lopes da Silva (note 6).

⁹ Perlo-Freeman, S., 'Transparency and accountability in military spending', SIPRI Commentary, 3 Aug. 2016; and Bromley and Solmirano (note 7).

¹⁰ Omitoogun and Hutchful (note 5); and Omitoogun (note 7).

¹¹ Bromley and Solmirano (note 7).

¹² Bromley and Solmirano (note 7).

transparency in SSA. It also expands the scope of the research to nearly all SSA countries in the region (47 of 49 countries).¹³ The study uses five key indicators to survey the level of national transparency in states in SSA: information availability, comprehensiveness, reliability, ease of access and disaggregation.

The paper is structured as follows. Chapter two analyses military spending trends in SSA from 1966 until 2017, presenting the historical and current context of military spending by states in the region. Chapter three provides an overview of the issue of transparency in military expenditure in SSA and associated problems at the international level. Chapter four explains the methodology used in assessing information transparency at the national level in SSA and provides a detailed assessment of military expenditure information that states publish on their official government websites. Chapter five uses two state case studies to explore changes in the level of transparency in SSA, while chapter six outlines a number of key conclusions and some policy recommendations.

¹³ Although there are officially 49 countries in sub-Saharan Africa, only 47 are included in the SIPRI Military Expenditure Database; the Comoros and Sao Tome and Principe are not included.

2. Trends in military expenditure in sub-Saharan Africa, 1966–2017

This chapter provides an overview of trends and patterns in military expenditure in SSA since 1966, with a focus on recent years. SSA is the world's poorest region and is marked by inequality, forced displacement and violent conflict.

Although the absolute value of military spending in SSA is the lowest of all the global regions, military spending accounts for a substantial portion of both the region's gross domestic product (GDP) and overall government expenditure. At 1.7 per cent of GDP, SSA had the third highest regional military burden (military spending as a share of GDP) in the world in 2017, behind only North Africa (3.6 per cent of GDP) and the Middle East (5.2 per cent of GDP). The same can be seen in spending as a share of government expenditure (6.9 per cent of government spending). This reflects a greater burden on the economy than that seen in other developing or developed regions.

Since 1966 there have been three distinct patterns of military spending in SSA (see figure 2.1). Each pattern is linked with economic, security and political changes. First, in 1966–77 military expenditure almost quadrupled in real terms from \$3.7 billion to \$14.4 billion.¹⁴ The increase partly reflects the development of national military capabilities in many countries following independence, but can largely be attributed to the sharp rise in spending of one state—Nigeria (discussed below). This post-independence period in SSA was dominated by patrimonial states that were characterized by the use of force in political control or personal enrichment, patron–client relationships, poor governance and a lack of transparency or accountability.¹⁵

Second, between 1977 and 1996 military spending in SSA generally decreased or remained stagnant. Although there were some periods of increase, overall regional military expenditure fell by almost \$7 billion to \$7.4 billion. The decrease coincided with the first wave of post-independence democratization, starting in the 1980s and continuing into the 1990s. Part of this process was the widespread adoption of 'structural adjustment' policies implemented with the International Monetary Fund (IMF) and World Bank to help African countries liberalize their political and economic systems.¹⁶

Third, a period of rapid increase followed from 1997 until 2014, when spending more than tripled in real terms to \$22.8 billion. However, the economic growth (driven by factors such as infrastructure development, trade and improved

¹⁴ All military spending figures are quoted in 2016 constant US dollars; Tian, N. et al., 'Military expenditure', *SIPRI Yearbook 2017: Armaments, Disarmament and International Security* (Oxford University Press: Oxford, 2017).

¹⁵ Emery, J. J., 'Governance, transparency and private investment in Africa', Organisation for Economic Co-operation and Development Global Forum on International Investment, Johannesburg, South Africa, 17–19 Nov. 2003; Killick, T., *Explaining Africa's Post-independence Development Experiences*, Overseas Development Institute (ODI) Working Paper no. 60 (ODI: London, Jan. 1992).

¹⁶ Schraeder, P. J., 'Understanding the "Third Wave" of democratization in Africa', *The Journal of Politics*, vol. 57, no. 4 (1995), pp. 1160–68.

provision of financial services) achieved by many states in SSA meant that the regional military burden decreased from 3.5 per cent of GDP in 1999 to 1.8 per cent in 2014 (see figure 2.2).¹⁷ Since 2015, falling oil prices have had a substantial impact on national and military finances in many oil-export dependent countries in SSA. By 2017 military spending in SSA had fallen in real terms to \$19.6 billion, 14 per cent lower than its 2014 peak.

The states in the region with the highest levels of military expenditure varied during the period 1966–2017. South Africa was one of the leading spenders throughout the period. Military spending increased rapidly during the apartheid era until 1988. South Africa's high level of military spending was related to the country's internationally isolated government attempting to maintain the apartheid system, including involvement in conflicts with Angola and Namibia. After the political change in 1994 there was a substantial 'peace dividend' with decreased military expenditure up until 1999, after which spending rose again.¹⁸ Since 2012, South Africa's annual military expenditure has levelled out at around \$3.1 billion. The recent low level of volatility in spending is linked to the fact that states in Southern Africa are generally politically stable and have experienced almost no violent conflict (except Mozambique's civil conflict in 2013–14) and only one case of violence involving an Islamist militant group since 2010.¹⁹ In addition, South Africa has a diverse economy—including a large financial services sector—and is therefore not overly reliant on income from its natural resources (e.g. oil, copper and diamonds) to fund its military and non-military expenditures.²⁰

Nigeria was the largest military spender in the region in 1969–80. Its soaring military expenditure in the period was initially due to the Biafran War (1967–70) and later funded by increasing oil revenues. The numerous military coups since the state's independence also gave the military enormous power and likely partly explain the sustained high level of military expenditure. Nigeria's military spending peaked in 1975 at \$7.0 billion, having grown by 143 per cent in real terms since 1966. After 1975 it fell rapidly to a low of \$395 million in 1989, a 94 per cent decline. With military spending of \$1.7 billion in 2017, Nigeria was the fourth largest spender in SSA, behind Sudan, South Africa and Angola.

Changes in military spending in SSA over the past five years can be linked to the price volatility of natural resources (e.g. oil) and violent conflicts. After the international oil price slump in late 2014 military spending in the region fell by \$3.2 billion to \$19.6 billion by 2017. The two states with the largest real-terms

¹⁷ Calderon, C. and Servén, L., 'Infrastructure and economic development in sub-Saharan Africa', *Journal of African Economies*, vol. 19, no. 1 (2010), pp. 13–87 and Gries, T., Kraft, M. and Meierrieks, D., 'Linkages between financial deepening, trade openness, and economic development: causality evidence from sub-Saharan Africa', *World Development*, vol. 37, no. 12 (2009), pp. 1849–60.

¹⁸ Batchelor, P., Dunne, J.P. and Lamb, G., 'The demand for military spending in South Africa', *Journal of Peace Research*, vol. 39, no. 3 (2002), pp. 339–54.

¹⁹ Africa Center for Strategic Studies, 'Militant Islamist groups in Africa show resiliency over past decade', 28 June 2018.

²⁰ The World Bank, 'South Africa economic update', *The International Bank for Reconstruction and Development*, (World Bank: Washington, D.C., April. 2018).



Figure 2.1. The trend in military expenditure in sub-Saharan African, 1966–2017

Source: SIPRI Military Expenditure Database, May 2018.

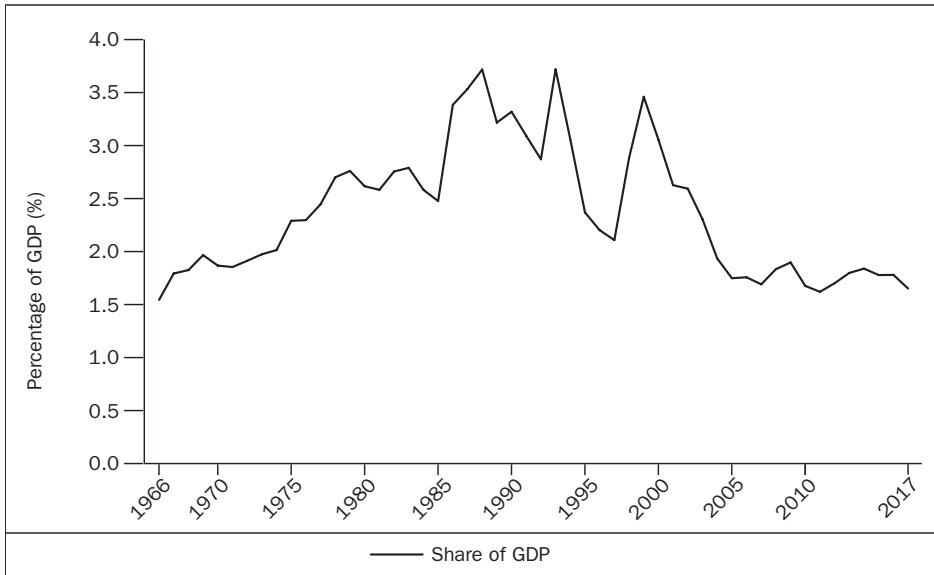


Figure 2.2. The trend in military expenditure in sub-Saharan Africa as a percentage of regional gross domestic product (GDP), 1966–2017

Source: SIPRI Military Expenditure Database, May 2018.

Table 2.1. Top five highest increases and decreases in military expenditure in sub-Saharan Africa, 2014–17

Rank	Country ^a	Changes in military spending (\$ m.)		Country ^b	Changes in military spending (\$ m.)	
		2014–17 ^b	Increase (%)		2014–17 ^b	Decrease (%)
1	Mali	275	152	South Sudan	-509	-90
2	Gabon	112	63	Angola	-3738	-61
3	Niger	75	61	Chad	-138	-40
4	Botswana	182	60	Ghana	-82	-31
5	Senegal	94	47	Congo, Republic of the	-154	-24

^a The list shows the countries with the largest increases or decreases in the world as a whole. Countries with military expenditure in 2016 of less than \$50 million in Africa are excluded.

^b Changes are in real terms.

Source: SIPRI Military Expenditure Database, May 2018.

decreases in military spending between 2014 and 2017 were Angola and South Sudan (see table 2.1).²¹

South Sudan, which has been affected by civil war since 2013, substantially increased its nominal military spending between 2015 and 2017. In 2017 military expenditure was the government's largest budget allocation (information on actual spending was not available), accounting for 22 per cent of the state's budget. Although South Sudan's military budget has increased in nominal terms since 2014, various factors such as violent conflict, falling oil production and oil prices and surging food prices have fuelled currency depreciation and hyperinflation. This, in turn, has led to large decreases in military spending in real terms, when calculated in constant US dollars. South Sudan's 90 per cent (\$509 million) drop in military spending between 2014 and 2017 was the largest percentage decrease in SSA in that period.

Like South Sudan, the fall in oil prices has had a profound impact on Angola's military spending. Between 2014 and 2017 Angola's military expenditure fell by 61 per cent (\$3.7 billion) in real terms to its lowest level since 2004 (see table 2.1). It dropped from being the highest spender in SSA in 2014 to the third highest in 2017. The impact of low oil prices on Angola's economy may lead to further reductions in military spending.²²

Elsewhere in SSA, violent conflicts are among the prime reasons for increases in military spending.²³ The military spending of most of the states involved in

²¹ Actual military expenditure levels are difficult to determine due to reported off-budget spending. In the case of South Sudan, reports by Global Witness showed substantial amounts of oil revenue were funnelled to security services and ethnic militias. For further detail on off-budget spending and its impact on military sector transparency see chapter 4 in this paper. Global Witness, *Capture on the Nile: South Sudan's State-owned Oil Company, Nilepet, Has Been Captured by the Country's Predatory Elite and Security Services*, (Global Witness: London, Apr. 2018).

²² Patrick, M., 'Angola cuts 2016 spending by 20%', *Wall Street Journal*, 14 Mar. 2016; and Rumney, E., 'Angola passes revised budget as falling oil prices hit economic forecast', *Public Finance International*, 17 Aug. 2016.

²³ Albalade, D., Bel, G. and Elias, F., 'Institutional determinants of military spending', *Journal of Comparative Economics*, vol. 40 (2012), pp. 279–90; and Dunne, J. P. and Perlo-Freeman, S., 'The demand for military spending in developing countries: a dynamic panel analysis', *Defence and Peace Economics*,

conflict rose substantially between 2014 and 2017. For example, the Democratic Republic of the Congo's (DRC) military expenditure rose by 29 per cent over the period. This growth was linked to continued political violence involving various militias in the provinces of North Kivu, South Kivu and Orientale.²⁴ Mali's military expenditure rose by 152 per cent between 2014 and 2017, as it continued its fight against armed Islamist extremists. This was the largest increase in military expenditure by any state in SSA over the period. In Sudan, the renewed conflict contributed to the 20 per cent rise in its military spending to \$3.7 billion in 2017.²⁵

While funding the military is a clear priority for governments in SSA, the costs of prolonged conflict present serious problems. Among the most notable are the destruction of physical and human capital, the diversion of trade and foreign direct investment, and the need to use government resources for non-productive purposes.²⁶

Although there is significant debate regarding whether many of the highest spending countries are democracies, there is general agreement that democracies are more transparent and the release of information by institutions or governments improves transparency.²⁷ In the case of SSA, trends in military spending, as discussed above, are linked with the region's evolution towards democratization and thus greater transparency. However, it is unclear whether the overall decrease in military spending between 1977–96 and the subsequent fall in military burden since 1999 were caused by the wave of democratization and improved transparency or whether these events simply coincide by chance.

vol. 14, no. 6 (2003), pp. 461–74.

²⁴ Armed Conflict Location and Event Data Project, 'Real-time analysis of African political violence', Conflict Trends Report no. 54 (Dec. 2016).

²⁵ Nuba Reports, 'A new conflict in Darfur, more displaced', Sudan Insider, 1 June 2017.

²⁶ Omitoogun, W. 'Military expenditure and conflict in Africa', DPMN Bulletin, vol. 8, no. 1 (July 2001); and Smaldone, J. P., 'African military spending: defence versus development?', African Security Studies, vol. 15, no. 4 (2006), pp. 17–32.

²⁷ Bellver, A. and Kaufman, D., 'Transparencing transparency: initial empirics and policy applications', *World Bank Policy Research Working Paper*, preliminary draft, Sep. 2005; Florini, A. M., 'Does the invisible hand need a transparent glove? The politics of transparency', Annual World Bank Conference on Development Economics, Washington, DC, 28–30 Apr. 1999; and Hollyer, J. R., Rosendorff, B. P. and Vreeland, J. R., 'Democracy and transparency', *Journal of Politics*, vol. 73, no. 4 (Oct. 2011), pp. 1191–205.

3. Transparency in military expenditure at the international level

International transparency

Transparency in military expenditure has been pursued by several international organizations as a component of CSBMs aimed at reducing tensions between states. In Europe and South America states exchange information on military expenditure in regional transparency mechanisms established within the framework of the Organization for Security and Co-operation in Europe (OSCE) and the Union of South American Nations (Unión de Naciones Suramericanas, UNASUR).²⁸ However, for countries in SSA no such reporting mechanisms exist. The UN Report on Military Expenditures is the only reporting mechanism to which, as members of the UN, all African states have agreed.

In 1980 the UN General Assembly agreed to establish an annual report in which all UN member states should voluntarily provide data to the UN Secretariat about their military expenditure in the latest fiscal year for which data was available. The submissions are published in the UN Report on Military Expenditures, which has been published annually since 1981 by the UN Secretary-General.²⁹ The report is often followed by an addendum that provides details of late submissions. All the submissions, including those received after the printed report has been published, are made available online.³⁰ The UN General Assembly has adopted resolutions at regular intervals repeatedly calling on UN member states to submit information.³¹

Originally, the reporting was aimed at facilitating global reductions in military spending. Since the 1990s, however, the report has been intended to serve as a CSBM between states, in particular to enhance international transparency on military matters, increase the predictability of military activities and reduce the risk of military conflict. It also seeks to raise public awareness of disarmament matters.³²

²⁸ For more detail about these transparency mechanisms see Organization for Security and Co-operation in Europe (OSCE), 'Global exchange of military information', DOC.FSC/5/96, 28 Nov. 1994; and Center for Strategic Defense Studies, South American Defense Council, Union of South American Nations (UNASUR), *South American Register of Aggregate Defense Expenditures, 2006–2015* (UNASUR: Buenos Aires, 2017).

²⁹ Before 2011 the report was known as 'The Standardized Instrument for Reporting Military Expenditures'. For a detailed description of the history of the instrument see United Nations Office for Disarmament Affairs (UNODA) and SIPRI, *Promoting Further Openness and Transparency in Military Matters: An Assessment of the United Nations Standardized Instrument for Reporting Military Expenditures*, UNODA Occasional Papers no. 20 (United Nations: New York, Nov. 2010).

³⁰ United Nations Office for Disarmament Affairs, 'Military expenditures: United Nations report on military expenditures', [n.d.].

³¹ The most recent resolution is UN General Assembly Resolution 72/20, 4 Dec. 2017.

³² United Nations, General Assembly, 'Group of Governmental Experts to review the operation and further development of the United Nations report on military expenditures', Note by the Secretary-General, A/72/293, 4 Aug. 2017.

Burkina Faso											[Original: French] [18 May 2015]	
Fiscal year: 2014												
National currency and unit of measure: CFA francs												
<i>Resource costs/Force groups</i>	<i>(1) Strategic forces</i>	<i>(2) Land forces</i>	<i>(3) Naval forces</i>	<i>(4) Air forces</i>	<i>(5) Other military forces</i>	<i>(6) Central support administration and command</i>	<i>(7) United Nations peacekeeping</i>	<i>(8) Military assistance and cooperation</i>	<i>(9) Emergency aid to civilians</i>	<i>(10) Undistributed</i>	<i>(11) Total military expenditures</i>	
1. Personnel	43 303 470.00			77 482.00	33 115 076.00	84 761.00	958 856.00				77 539 645.00	
1.1 Conscripts												
1.2 Active military personnel	41 055 023.00			77 482.00	19 529 866.00		958 856.00				61 621 227.00	
1.3 Reserves												
1.4 Civilian personnel						84 761.00					84 761.00	
1.5 Military pensions	2 248 447.00				13 585 210.00						15 833 657.00	
2. Operations and maintenance	7 964 320.00	344 700.00	967 334.00			1 511 712.00					10 788 066.00	
2.1 Materials for current use	3 505 141.00	191 000.00	906 500.00			782 178.00					5 384 819.00	
2.2 Maintenance and repair	303 933.00	153 700.00	31 400.00			729 534.00					1 218 567.00	
2.3 Purchased services												
2.4 Other	4 155 246.00			29 434.00							4 184 680.00	

Figure 3.1. Example of the standardized form: submission by Burkina Faso to the UN Report on Military Expenditures for 2014

Sources: United Nations General Assembly, ‘Objective information on military matters, including transparency of military expenditures’, Report of the Secretary-General, A/70/139, 15 July 2015.

Reporting formats

To prepare the report, every year the UN Office for Disarmament Affairs (UNODA) reminds all UN member states of the reporting mechanism they have agreed to and the four options for reporting formats from which they can choose.³³ Together, these four options give states the possibility to report in detail or to provide a minimum amount of information.

The first option, known as the ‘standardized form’, allows states to report military spending data in detail by entering spending levels on ‘force groups’ disaggregated by ‘resource costs’ (see e.g. figure 3.1, which reproduces an excerpt from Burkina Faso’s submission in 2014). The second format, known as the ‘simplified form’, gives states the option to report in less detail and includes spending on personnel, operations and maintenance, investments, and research and development for three categories: land forces, naval forces and air forces. The third format, known as the ‘nil form’, allows states that do not possess military forces to report that they did not undertake any military expenditure but remain committed to the principle of international transparency. The fourth option allows states to use their own format if the alternative formats do not fit their national accountancy systems.

In 2017 a Group of Governmental Experts reviewed the operation of the UN Report on Military Expenditures in order to suggest ways to encourage greater

³³ The data can be submitted on paper or online on the UN Report on Military Expenditures website. The most recent note verbale is United Nations, ‘Submission of the report of the Secretary-General on Resolution 72/20 on “Objective information on military matters, including transparency of military expenditures”’, ODA/18-00110/OIMM, 7 Feb. 2018.

participation. The group proposed the adoption of a fifth format: states should be able to report only a total figure for their military expenditure.³⁴

Sub-Saharan Africa's participation in the UN reporting process

Because many states fail to report on time, data on participation in the UN reporting process cannot be derived from the UN Secretary-General's annual report. The UNODA maintains a statistical overview, however, which shows low levels of participation in the instrument in recent years.³⁵

Globally, participation in the reporting process has declined from an average level of participation by UN member states of 40 per cent in 2002–2008 to 25 per cent in 2012–16. Just 49 of the 193 member states submitted reports in 2016, with at least 42 states reporting in 2017, although the final number remains unclear.³⁶ Participation by African states has always been low. Of the 54 African UN member states, 19 participated at least once in the period 1981–2017.³⁷ In the 10-year period 2008–17, only 5 of the 49 states in SSA submitted at least 1 report on their military spending. No state in SSA has submitted reports since 2015 and only Burkina Faso has reported in all years up to 2014.³⁸

It has been observed that many of the states with the highest levels of military expenditure either always or frequently submit information.³⁹ In SSA, none of the states known to have the highest levels of military expenditure in the region participated in the UN report in the period 2008–2017. SIPRI estimates that, of the six states that reported at least once in that period, Senegal had the highest level of military spending in 2017 and ranked the 17th largest military spender in the region.⁴⁰

The causes of the low levels of participation in the UN report globally, and by states in SSA in particular, have not been established by a comprehensive empirical study. Several plausible causes were suggested during a review by the UN Group of Governmental Experts in 2016–17. These causes included (a) fatigue among the government officials involved in the various arms control and military confidence-building instruments; (b) lack of perceived benefits, in particular

³⁴ United Nations, A/72/293 (note 32).

³⁵ According to personal communications from the United Nations Office for Disarmament Affairs received in Nov. 2016 and Mar. 2017; and United Nations, A/72/293 (note 32), p. 11.

³⁶ United Nations, General Assembly, 'Objective information on military matters, including transparency of military expenditures', Report of the Secretary-General, A/72/328, 14 Aug. 2017. This report lists 41 submissions. In addition, the online UN Report on Military Expenditures database contains at least 1 more report submitted in 2017, from Russia. The report from Russia was submitted earlier than some submissions included in the Report of the Secretary-General, which raises questions about the comprehensiveness of the report.

³⁷ There are 54 African member states in the UN definition of Africa. United Nations, Department for General Assembly and Conference Management, 'United Nations regional groups of member states', [n.d.].

³⁸ United Nations, A/72/293 (note 30), p. 18.

³⁹ United Nations, A/72/293 (note 30), p. 11.

⁴⁰ SIPRI Military Expenditure Database, Apr. 2018.

Table 3.1. Comparison of submissions of total military spending to the UN Report on Military Expenditures by selected states in sub-Saharan Africa with SIPRI's estimates based on national reporting, 2008–17

All figures in billions of local currency.

	Year ^a	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Burkina Faso,	UN Report	52.4	60.1	61.3	65.5	75.4	104.1	100.9	..	..	..
CFA francs	SIPRI	52.4	60.1	61.3	65.5	75.4	82.1	87.6	87.5	88.6	111.7
Madagascar,	UN Report	..	..	..	150.3	..	..	..	..	..	..
ariary	SIPRI	176.4	138.9	119.0	145.8	150.7	158.6	168.3	172.9	188.7	209.0
Mauritius,	UN Report	..	0.9	..	..	..	0.1	..	..	..	..
rupees	SIPRI	0.5	0.2	0.5	0.5	0.5	0.7	0.6	0.7	0.8	0.8
Namibia,	UN Report	1.7	..	2.7	..	..	24.6	..	..	..	..
Namibian	SIPRI	2.4	2.6	3.0	3.3	3.4	3.9	6.5	6.7	5.9	5.7
dollar											
Senegal,	UN Report	..	..	..	..	67.1	76.0	..	..	..	..
CFA francs	SIPRI	97.1	101.4	96.9	108.6	100.4	117.0	118.6	127.1	180.8	179.3

.. = data not available.

^a Years refer to the financial year covered by the report, not the year of its submission.

Note: Only 5 of 49 countries submitted at least 1 report on military spending to the UN.

Sources: SIPRI Military Expenditure Database, May 2018; and UN Report on Military Expenditures, 2008–17.

when the government information is available elsewhere in the public domain; and (c) governments' long-standing concerns about the sensitivity of the data.⁴¹

Although no countries in SSA participated in the UN report in 2015–17, SIPRI data highlighted in this paper shows that governments in 45 countries in SSA made either military expenditure budgets or figures on actual military expenditure publicly available in the period 2012–16. In all these cases, states could have opted to simply use this information in a submission to the UN using either their own format or the simplified form.

The content of the submissions to the UN

To optimize the contribution of the UN reports to building trust and confidence between states, submissions must be both comprehensive and comparable. To enhance comparability, UNODA has published a set of detailed guidelines on how to fill in the different formats and what information to include.⁴² An examination of the submissions by South American states in the period 2000–10 showed that states deviated from these guidelines and that the content of submissions varied widely. For example, some states excluded off-budget funding, military pensions or spending on certain military branches in their submissions.⁴³

⁴¹ United Nations, A/72/293 (note 30), pp. 12–13.⁴² United Nations, Department for Disarmament Affairs, *United Nations Standardized Instrument for Reporting Military Expenditures: Guidelines* (UN: New York, [n.d.]).⁴³ Bromley and Solmirano (note 7), p. 20.

An examination of the submissions by states in SSA also leads to questions about the comprehensiveness and comparability of the reporting. As part of this examination, SIPRI compared data from the submissions by countries in SSA with SIPRI estimates—based on publicly available government data—on military expenditure by those countries (see table 3.1). Within the limits of this study, the causes of the significant differences between the two data sets cannot be determined with any degree of certainty. However, possible causes can be illustrated by discussing a few examples.

In some cases, the difference between UN submissions and SIPRI estimates may be caused by an error in the reporting. For example, the Namibian military expenditure figure reported to the UN for 2013 was nine times higher than the figure published in its national budget in 2010. In addition, Namibian spending on military research and development in 2013 reported in the country's UN submission accounted for 92 per cent of its total military spending, which seems highly unlikely.⁴⁴ Another example is Burkina Faso's submission for 2014, which seems to have erroneously omitted that the unit of measurement was *thousands* of CFA francs. However, this does not explain why the figures in the UN report and the SIPRI database were the same for the years 2006–12, but the figures in the UN report were 27 per cent higher in 2013 and 15 per cent higher in 2014 than the respective SIPRI figures for those years.⁴⁵ The SIPRI figures for 2013 and 2014 are based on data reported in the government budget and data provided at the request of SIPRI by the Government of Burkina Faso.

The differences between UN submissions and SIPRI estimates may also be related to the timing of the reporting to the UN. Reporting to the UN usually occurs soon after the fiscal year has ended and states generally include planned spending in their budgets. This is in contrast to SIPRI, which uses data on actual spending whenever it is available.

Finally, variations might be caused by the use of different definitions, even though the guidelines on reporting military expenditures to the UN report are detailed and include the same main components as the SIPRI methodology for estimating military expenditure.⁴⁶ However, such differences in definition are not clearly discernible from any of the relevant reports. A possible example of a difference in definitions is suggested by the case of Mauritius: the figures in its submissions to the UN for 2009 and 2013 vary significantly from the respective SIPRI estimates for those years (see table 3.1). Mauritius does not have an official military but police units have military tasks. Therefore, the disparity in spending could very well be due to the use of different definitions when reporting to the UN and providing information to SIPRI.

⁴⁴ United Nations, General Assembly, 'Objective information on military matters, including transparency of military expenditures', Report of the Secretary-General, A/69/135, 16 July 2014, p. 43.

⁴⁵ The SIPRI figures for 2006–12 were rounded, which explains the small differences between the 2 datasets.

⁴⁶ United Nations, Department of Disarmament Affairs (note 40).

4. Transparency in military expenditure at the national level

In public policy and budgetary process all sectors of government share the same characteristics, the same set of rules and procedures and, most notably, the same principles of transparency, accountability, comprehensiveness and reliability. The military sector thus should not be treated any differently and should be subjected to the same standards, rules, procedures and practices as other government sectors.⁴⁷ In theory it is possible to retain secrecy and confidentiality over sensitive materials without sacrificing transparency or accountability.⁴⁸ For example, while weapon capabilities and ‘war or deployment plans’ may be subject to confidentiality or secrecy, the costs of and decision-making processes in acquiring weapons or conducting training exercises on deployment plans do not need to be confidential. However, in reality, the rules and procedures that apply to other government sectors often do not apply to the military, and arguments of national security trump the principles of transparency and accountability.

This chapter explains the methodology used by SIPRI to assess information transparency at the national level in SSA for this study (see Appendix A) and provides a detailed assessment of military expenditure information that states in SSA publish on their official government websites. Table A.1. in Appendix A summarizes the findings of SIPRI’s in-depth survey of military spending information published in 2012–17 by the states in SSA included in the SIPRI Military Expenditure Database.

Defence policy documents

A crucial component of transparent budgeting for the military sector is the publication of a publicly available defence policy, such as a defence white paper. Defence white papers allow for strategic planning in the form of identifying the needs and key objectives of the military. Publicly available defence policies that have been sufficiently debated are important tools for informing the population of the state’s security goals, how these will be achieved, the length of time this will take and the amount of resources that will be required. This process demonstrates to the public that government policies have taken account of both security and economic considerations. Moreover, it confirms that planning and budgeting are conducted not in a vacuum but with real-world scenarios and outcomes in mind. This should increase trust among the general population.⁴⁹

In the case of SSA, the number of states with well-established defence white papers or defence policies that are publicly available on official government

⁴⁷ Omitoogun and Hutchful (note 5), p. 4.

⁴⁸ Ball, N. and Fayemi, K. (eds), *Security Sector Governance in Africa: A Handbook* (Centre for Democracy and Development: Lagos, 2004).

⁴⁹ Gorbanova, M. and Wawro, L., *The Transparency of National Defence Budgets* (Transparency International: London, 2011).

Table 4.1. Defence policy documents published by states in sub-Saharan Africa

Country	Type of document	Year published
Burundi	Defence Policy	2013
Ethiopia ^a	National Security and Foreign Affairs Policy	2002
Kenya	White Paper	2017
Liberia	Defence Policy	2014
Mauritania	Summarized Defence Policy	2012
Namibia	Defence Policy	2002
Sierra Leone	White Paper	2002
	Summarized Defence Policy	..
Somalia ^a	Security and development policies	2016
South Africa	White Paper	1996
	Defence Policy	2015
South Sudan	White Paper	2013
Uganda	Defence Policy	2004
Zambia ^b	Defence Policy	2016
Zimbabwe	Defence Policy	2009

.. = not available.

^a Policies that relate to state security but are not specific to the military sector.

^b Document is not publicly available but does exist according to some news sources.

Sources: Data compiled by the authors from various sources.

websites is comparatively low. At the time of writing, 37 of the 49 states in SSA or 76 per cent have published neither a defence white paper nor a defence policy. Ten of the 49 states in SSA published either a white paper or a defence policy between 2009 and 2017 and some, such as Burundi and South Africa, update these documents on a regular basis (see table 4.1).

Of these 10 states, only four⁴ (Kenya, Sierra Leone, South Africa and South Sudan) produce clearly defined white papers. The remaining six states have published documents on defence policies. South Africa has the most comprehensive white paper, as well as a related defence policy that is accessible to the public and regularly debated in parliament. According to numerous news sources, in 2009 Zambia produced its first defence policy since independence, however, the document is not available to the public.⁵⁰ Ethiopia and Somalia have published general policy documents that are not specific to the military sector. They cover national security from a broad perspective and include topics such as development and foreign affairs.

National budget documents

SIPRI collects military spending information on all the states in SSA on an annual basis. SIPRI's military expenditure data reflects the official data reported by governments. As a general rule, SIPRI assumes national budget documents and government replies to SIPRI questionnaires to be the primary and most reliable sources of information unless and until there is convincing evidence to

⁵⁰ Voice of America News, 'Zambia creates new defense policy', *VOA News*, 31 Oct. 2009.

the contrary.⁵¹ Numerous secondary sources such as news articles, institutional reports and experts' reports are used to assess the accuracy of the military expenditure figure for each state. When primary sources are unavailable, estimates are made based on secondary sources.

The finance ministry in each state usually publishes numerous budget documents of different types, with various names, on its official website. In francophone countries, the official documents on the budget statement are presented in the form of a Finance Law (*Loi de Finance*) in its initial or revised version or an Official Journal (*Journal Officiel*). Elsewhere, a citizens' budget, an Appropriation Act, budget statement or draft national budget may be presented. For states where budget documents are unavailable, information can be acquired from responses to SIPRI questionnaires or to requests from international organizations such as the IMF.

Budgeting is generally done at the unit level, by either functional or institutional classification, or both. An institutional classification is the breakdown of government spending by ministry, department or any other spending institution. The budget for the ministry of defence will usually form the bulk of military spending. However, other ministries may include budgets for activities that also fall under the definition of military spending.

A functional classification is intended to provide a breakdown according to the purpose of the spending, regardless of which institution does the spending. Thus, in a functional classification, budget items include (a) personnel expenditure, such as salaries, allowances, pensions and gratuities; (b) operating costs, such as administrative expenses, travel, transport and maintenance; (c) procurement and investment, such as of vehicles, weapons, components and supplies; and (d) research and development. This classification of expenditure usually provides a more detailed and comprehensive account of a state's military expenditure.

Looking at the details of budget documents (current and past) can help to assess transparency in military expenditure and its evolution. Based on national budget documents, five aspects of information can be considered indicators for the assessment of the degree of transparency: availability, comprehensiveness, reliability, ease of access and level of disaggregation. (For details of the survey on SSA national budget documents see table A.1. in Appendix A.)

Availability

The availability of information is evaluated by determining whether a state provides a military spending figure that is updated on an annual basis to reflect the past, current or upcoming financial or calendar year. SIPRI's Military Expenditure Database shows that, in SSA, the availability of information on a state's aggregate military spending figures is generally high.⁵² States in conflict, or those with limited institutional capacity or that are considered to have a high level of

⁵¹ See the sources and methods for the SIPRI Military Expenditure Database for more information.

⁵² The SIPRI Military Expenditure Database contains consistent time series on the military spending of countries for the period 1949–2017. The database is updated annually. In the case of sub-Saharan Africa this consists of 47 countries for the period 1966–2017.

corruption, tend to publish fewer military expenditure documents. However, it must be noted that availability of budget documents does not equate to lack of corruption as highlighted by the controversial South African arms deal of 1999. Despite the continuous availability of military expenditure documents in South Africa, there have been persistent corruption allegations related to the decision in 1999 to procure arms worth \$5 billion.⁵³

The timely update of information from government sources is another aspect that is considered when measuring availability. Most countries publish documents annually, while others report every six months or every quarter. As of 2017, the states in SSA that continue to delay the annual release of budget documents are Gambia, Guinea-Bissau and Mauritania.

SIPRI has military expenditure information covering 2017 for 41 of the 47 states in SSA. For 38 of those states the information was gathered from official government budget documents.⁵⁴ However, only 10 states have a complete series of annual military expenditure figures for the period 1970–2017.⁵⁵ For the most recent years, Djibouti (no information since 2009), Equatorial Guinea (no information for 1996–2006, 2010–13, 2015 and 2017) and Eritrea (no information since 2004) are the states in SSA that have published the least amount of information on military expenditure.

Official budget documents containing data on military spending were unavailable for only 3 of the 41 states: Ethiopia, Mauritius and Swaziland. Ethiopia has not published an official military budget since 2008, and SIPRI has instead been relying on information from IMF reports, which are considered to be a reliable secondary source. The latest publication is from 2016 and includes spending estimates for 2017.⁵⁶ Swaziland reports its military expenditure through official ministry of finance budgets but has not published a document since 2016. Mauritius is a special case and has a highly reliable reporting system that is transparent and open to the public. It provides this information to SIPRI by way of an official SIPRI questionnaire.

One cause for a lack of available information is the destruction of human and physical capital as a result of conflict. This directly limits a government's ability to provide documents that are comprehensive, reliable and easy to access.⁵⁷

⁵³ Perlo-Freeman, S., 'The South African arms deal', A Compendium of Arms Trade Corruption, World Peace Foundation, 5 May 2017.

⁵⁴ No military expenditure was found for Djibouti (since 2008), Equatorial Guinea (various gaps, last in 2017), Eritrea (since 2003), Gambia (since 2016), Guinea-Bissau (since 2016), Mauritania (2017). The 2 countries not included in the SIPRI Military Expenditure Database are the Comoros and Sao Tome and Principe.

⁵⁵ The 10 states are Burkina Faso, Cameroon, Ghana, Kenya, Malawi, Mauritius, Nigeria, South Africa, Tanzania and Uganda. Military expenditure data for Namibia and South Sudan has been available since their independence in 1990 and 2006 (after the peace deal) respectively.

⁵⁶ International Monetary Fund (IMF), *The Federal Democratic Republic of Ethiopia: Staff Report for the 2015 Article IV Consultation*, IMF Country Report no. 16/322 (IMF: Washington, DC, Oct. 2016).

⁵⁷ Aron, J., 'Building institutions in post-conflict African economies', *Journal of International Development*, vol. 15, no. 4 (May 2003), p. 474.

Comprehensiveness

The military spending figures provided by governments should also be comprehensive and reflect what has been spent in the given year. Comprehensive information in this context means that military expenditure figures reflect the real or actual costs incurred by any military activities. Various types of budgets may be provided by governments. Typically, an ‘initial budget’ estimates the anticipated military expenditure for the upcoming financial year, which is approved by parliament or another body of authority. This might be followed by a ‘revised budget’, which is an amendment to the initial estimated expenditure. Finally, the government should publish details of actual spending or ‘outlays’ for that financial year, acting as an update of either the initial or the revised budget.

It is considered best practice for a government to provide all three documents. However, in almost all states in SSA, and many other states around the world, this is not the case. Many states in SSA publish only an initial budget document for the military sector, but no details of revised or actual spending. While there are instances where the differences between the initial budget and actual spending in a financial year are marginal, clear exceptions exist in times of conflict or economic and political instability.

In the cases of Angola and South Sudan, for example, economic volatility and hyperinflation have caused large differences between the initial budget and actual spending. Rising prices often lead to upward revisions of salaries, operating costs and procurement decisions during the financial year that will not be reflected unless a document on actual outlays is published. In such cases, it is unsurprising that military expenditure is substantially underestimated due to the lack of information on actual outlays.

In cases of ongoing conflict or the start of a conflict the difference between the initial budget and actual spending can also be significant. An increased allocation of resources to fund rising operational costs or additional weapons procurement may result in higher actual outlays than originally budgeted. While the direct causal relationship between armed conflict and the lack of comprehensive budgetary information is difficult to establish, some level of correlation does exist. States such as the Central African Republic (CAR), the DRC, Nigeria, Somalia and Sudan are examples of conflict-affected states that publish only an initial budget for the military sector.

Some states in SSA provide all three types of budget documents on a consistent basis. For instance, Côte d’Ivoire, Ghana, Liberia, Namibia, South Africa and Tanzania are standout cases for 2012–17 because they have, on a three-year rolling basis, updated their spending figures for the military sector to reflect the initial budget, a revised budget and actual expenditure.⁵⁸ A further 12 states published revised budgets in the period, while 26 states provided only an initial budget

⁵⁸ A 3-year rolling basis reflects continuous updating of the military budget from the first year of the initial budget to the following year’s revised budget and the third year’s actual spend. For example, the 2014 budget document (released at the end of 2013) would reflect an initial budget proposal for 2014, a revised budget for 2013 and the actual spend for 2012.

document. Of the countries with military expenditure information, Ethiopia was the only state that did not provide any official government budget documents.⁵⁹

The ability to distinguish between the various types of documents is an important step towards gaining a greater understanding of the figures and process behind budgeting decisions. The absence of comprehensive and publicly accessible information also raises some questions. How much of a discrepancy is there between the published initial budget and the unpublished actual outlays? Is there room for corruption or misuse of funds due to the lack of outlay information? A difference between initial budget figures and actual spending reinforces the point that just because a government provides budget documents does not mean that the published figures are accurate, reflect actual expenditure or both.

Reliability

The ability to determine the reliability of published information is also a part of assessing transparency. Reliability in the case of military expenditure information refers to the sources of the information and, similar to comprehensiveness, whether the information is accurate. SIPRI considers primary sources (e.g. official government documents) as the most reliable.

Assessing the reliability of military expenditure information, however, is often complicated by the purposeful omission of expenditure categories in official government documents because of corruption. This type of corruption is alleged to have taken place in Nigeria in recent years. While the Nigerian Government published official documents on military expenditure, billions of dollars (in the range of \$2.1–15 billion) were reportedly stolen by various government officials using false procurement contracts for weapons that were never delivered.⁶⁰ These allegations and subsequent evidence of large-scale embezzlement of funds raised questions about the accuracy and reliability of Nigeria's military expenditure figures.⁶¹

In budget documents published by the Ethiopian and Djibouti governments, military spending appears to have been omitted deliberately, as no line item has been provided for the military sector, while a budget line for every other sector is present.⁶²

Another type of omission that hampers reliability and thus transparency in military expenditure is the use of off-budget mechanisms. Using off-budget spending means that some resources are allocated to the military without being included in the public budget and are therefore not subject to the usual deliberation and

⁵⁹ No information was available for Djibouti and Eritrea. For 2017, the breakdown was as follows: 6 countries with actuals, 10 with revised budgets, 24 with budgets, and Ethiopia with an International Monetary Fund estimate.

⁶⁰ Anderson, E. and Page, M. T., *Weaponising Transparency: Defence Procurement Reform as a Counterterrorism Strategy in Nigeria* (Transparency International: London, 2017).

⁶¹ Perlo-Freeman, S., 'Nigeria's armsgate scandal', A Compendium of Arms Trade Corruption, World Peace Foundation, 5 May 2017.

⁶² European Commission, Investment Development Consultancy (IDC) and Linpico, *Harari Regional Government PEFA Assessment Report: Federal Government of Ethiopia Ministry of Finance and Economic Development* (European Commission: Brussels, Oct. 2010).

debate that applies to the general budget. Such off-budget funding may be based on earnings from the export of natural resources or from business activities run by the military, payments from the private sector in return for security services provided by the armed forces, or secret loans.

Evidence of off-budget mechanisms is present in Mozambique, a state which consistently provides budget documents on the military sector. Mozambique allegedly acquired ‘secret’ government-backed loans without the parliament’s or donors’ (e.g. the IMF) knowledge for a tuna-fishing project, of which \$500 million was reallocated to the military sector for maritime security and the purchase of radars and patrol boats.⁶³

The reliability of military expenditure data in official government documents can also be hampered when the military sector is aggregated with other government activities such as the police and the judiciary or the ministry of the interior. South Sudan is a case in point. For the years 2015 and 2016 the government budget provided an aggregate total that combined the ‘security and defence’ sector, but in 2017 it differentiated between ‘security’ and ‘defence’. Since ‘security’ includes categories such as the police force that are not part of the definition of military expenditure, this type of aggregate reporting creates a substantial amount of ambiguity.

Ease of access

Publicly available data and ease of access to the relevant spending information are essential to transparency in military expenditure. The first step in considering ease of access is to check for the existence of official government websites where budget documents are usually published and accessible to the public. The next step is to assess the usability and user-friendliness of the platforms through which the documents are made available (i.e. websites) to ascertain, for example, whether the documents can be downloaded by the general public.⁶⁴

SIPRI tested the accessibility of the platforms used for publication in each state by conducting non-specialized searches for military spending documents. The ease or difficulty of finding the required information was recorded. The easier it was to find the most up-to-date budget document on military expenditure, the better a state would perform on process and information transparency. While measuring ease of access is inherently subjective and often based on search efforts or past experience, the results of such an exercise can be invaluable in understanding the nature of information and process transparency.

At the time of writing, of the 47 states in SSA in the SIPRI Military Expenditure Database, 32 have published official budget documents on their finance ministry websites, 8 have not published such information on their finance ministry websites and 7 do not have an official finance ministry website.⁶⁵ The widespread use

⁶³ Cotterill, J., ‘Mozambique’s prosecutor opens case into \$2bn hidden loans scandal’, *Financial Times*, 29 Jan. 2018; and Brock, J., ‘Mozambique’s tuna fishing fleet rusts as an African success story fades’, Reuters, 6 May 2016.

⁶⁴ Omitoogun and Hutchful (note 5).

⁶⁵ The countries with no independent finance ministry website are the CAR, Eritrea, Ethiopia,

of the internet following the turn of the century has seen an improvement in the level of data availability to a wider audience. However, while many states' official websites continue to improve in terms of usability and ease of access, the provision of information on the military sector by states in SSA is often erratic due to non-functioning hyperlinks (for further detail on website usability in each state see table A.1.).

Serious transparency problems arise in the case of states with no budget information on their finance ministry website. In most of these countries issues such as poor website design (e.g. difficult navigation) and low levels of internet capacity (e.g. broken hyperlinks or poorly maintained websites) restrict public accessibility. There are several examples where governments have announced the release of budget documents, but the documents are inaccessible due to website or internet capacity problems (e.g. for Botswana in 2017, Gambia in 2016–17 and Uganda in 2017).

Level of disaggregation

A final check for transparency in the military sector relates to the level of detail in the military spending documents. The reporting of disaggregated figures on military spending is an important consideration in determining whether budget allocations are in accordance with a state's defence policy. Disaggregation is the breakdown of military expenditure, most often according to categories such as personnel, operating costs and capital procurement (infrastructure, weapons and other equipment). These are provided in the different types of budget documents that contain basic information on the amount of resources allocated to each heading by the unit or department responsible.

Determining whether the allocation of resources to sectors is misaligned with stated policy can act as an initial warning sign of possible resource mismanagement or corruption. Disaggregation allows for information linkage and comparison between defence policy, military budgets and actual spending. There are, however, notable variations in practice from state to state. Some states, such as Angola, Cameroon, Kenya and Sudan, show military budgets as a single line item with no disaggregation, usually in the form of total military sector spending labelled in various ways such as 'military defence' (*defesa militar*) in Angola, 'defence' (*defense*) in Cameroon, or 'Ministry of Defence' in Kenya. At the time of writing, over the period 2012–17, 12 countries in SSA did not disaggregate their military budget and 33 provided disaggregated budgets.⁶⁶

Even among the 33 states that provide disaggregated military budgets, there are wide disparities in the level of disaggregation. These range from a simple single level of disaggregation to multilevel breakdowns that categorize spending

Equatorial Guinea, Guinea-Bissau, Seychelles and Swaziland. Countries with no budget information on their finance ministry website are Djibouti, Gabon, Lesotho, Mauritius, Niger, Nigeria, Sierra Leone and Sudan. Alternative sources such as the Collaborative Africa Budget Reform Initiative (CABRI) and Droit-Afrique provide budget documents for many francophone African countries.

⁶⁶ No information on military spending was found for Djibouti or Eritrea. For 2017, the breakdown was 10 countries with no disaggregation and 31 with disaggregated military spending.

or budgets based on economic activity, programmes or functions. In the first case, states such as the DRC, Mauritania and Somalia disaggregate their military budget into single categories such as ‘salaries, goods and services, transfers and capital investments (acquisition of assets)’. These are similar to the simplified reporting format of the UN Report on Military Expenditures.

Other states, such as Chad, Liberia, South Africa and Tanzania, disaggregate military spending into multiple levels, programmes, subprogrammes and economic activities. In the case of South Africa, its military spending (budget, revised budget and actual outlay) is divided into eight programmes, including ‘administration’, ‘air defence’ and ‘military health support’, which are further split into subprogrammes such as ‘financial services’ and ‘veteran management’ in administration or ‘air combat capability’ and ‘training’ in air defence. In addition, spending is also divided into economic classifications such as ‘salaries’, ‘goods and services’ and ‘machinery and equipment’.

The existence of a clearly disaggregated spending document that can be compared with a defence policy helps to create meaningful assessments of transparency and accountability in defence budgets. Moreover, it allows effective oversight by organizations and civil society entities mandated or eager to perform this role.

A comparison between the South African Defence Review 2015 and the Defence Budget of 2016 shows that budgetary allocations seem to be in line with reported policy. Based on the South African Defence Review 2015, allocations to the military should reflect the size of the different forces and the level of prime equipment the ‘Defence Force’ can acquire and operate.⁶⁷ In the Defence Budget 2016, the South African Army received 33 per cent of the total budget, while the South African Air Force and Navy received 15 and 9.2 per cent respectively.⁶⁸ This corresponds with the South African Defence Review 2015, which states that the army is the largest force (highest number of personnel and vehicles) in the South African military, followed by the air force and then the navy.

Although South Africa can be viewed as the model example in SSA in terms of military expenditure transparency (i.e. it generally satisfies the five criteria of availability, comprehensiveness, reliability, ease of access and disaggregation), this has not prevented the misuse of funds, corruption or fraud from occurring. Thus while greater transparency is essential to help to address the misuse of state resources, it does not necessarily prevent such misuse—as highlighted by the South African arms deal of 1999 discussed above.

Conclusions from survey of national budget documents

A number of conclusions can be drawn from the analysis of the budget documents of the 47 states in SSA in the SIPRI Military Expenditure Database. Information on military spending in many states is readily available on an annual basis. Based

⁶⁷ South African Department of Defence (DOD), *South African Defence Review 2015*, RP13/2016 (DOD: Pretoria, 2015).

⁶⁸ South African National Treasury, *Estimates of National Expenditure 2016*, RP15/2016 (South African National Treasury: Pretoria, Feb. 2016).

on the documents found, only six states did not provide military expenditure figures for 2017 and only two of those did not provide some level of spending information between 2012 and 2017.⁶⁹ Thus military spending information for 2017 was available for 87 per cent of the countries in SSA and figures in most countries are updated annually.

Using the four criteria of comprehensiveness, reliability, ease of access and level of disaggregation, this study finds that while information on military spending is readily available, there are concerns about the reliability and comprehensiveness of the information. This is directly related to information transparency. Only 6 of the 47 states in SSA in the SIPRI Military Expenditure Database update their military spending information to reflect actual outlays. The lack of accurate or comprehensive data on military spending suggests that many governments in SSA have inadequate budgetary mechanisms or controls.

On the other hand, this study finds that information accessibility (ease of access) and disaggregation are two areas where countries in SSA have performed quite well. Over the period 2012–17, of the 47 states, 32 have finance ministry websites where budget documents can be found and 33 have at least one level of disaggregation in their military expenditure.

Off-budget spending that provides sources of revenue for the military outside the regular state budget remains a concern. In such cases arms imports and sometimes other military spending such as military investments or construction are financed from dedicated accounts often linked to revenues from the sale of natural resources. Off-budget spending in the military sector reduces transparency and accountability and has been a persistent problem in many regions, including SSA. The lack of consistent and reliable information means that such spending is not captured in the military spending figures. This, in turn, means that military expenditure figures for states with off-budget financing (such as Mozambique) underestimate the true total.

⁶⁹ The 6 states without military expenditure data for 2017 are Djibouti, Equatorial Guinea, Eritrea, Gambia, Guinea-Bissau and Mauritania. No information on military spending for 2012–17 was found for Djibouti or Eritrea.

5. State case studies

To illustrate developments in military sector transparency in SSA this chapter presents two state case studies. The first focuses on the CAR, while the second examines Botswana. The studies highlight a general improvement in military expenditure transparency in the CAR but an overall deterioration in transparency in Botswana.

The Central African Republic

The long-standing political crisis in the CAR, involving several violent conflicts between the government and rebels, has played a major role in limiting the amount of publicly accessible information. The CAR has a long history of not releasing budgetary information on the military sector. SIPRI has managed to obtain consistent and reliable information on military spending for only 14 of the 57 years since the CAR's independence in 1960, covering the three short periods 1991–96, 2002–2005 and 2007–10. However, the CAR has recently begun to publish official budgetary information on the website of its Ministry of Finance and Budget (Ministère des Finances et du Budget, MFB).

Following the election of a new government, April 2016 was a turning point for national reform aimed at improving security, consolidating the peace and reconciliation process, rebuilding government institutions and strengthening economic management.⁷⁰ The CAR is currently reliant on support from international donors. A number of financial reform programmes are under way in cooperation with technical and financial partners such as the IMF, the World Bank, the African Development Bank (AFDB), the European Union and France.⁷¹ The new government has expressed the political will to bring about good governance in its management of the public finances.⁷²

In 2015 Transparency International categorized the state's risk of corruption as 'critical', where there is little or no transparency or activity to address corruption.⁷³ This lack of transparency was the result of an absence of (a) publicly available budgetary information, and (b) effective scrutiny of the defence and security sector. The CAR has never submitted a report to the UN Report on Military Expenditures.

⁷⁰ International Monetary Fund (IMF), 'IMF Executive Board approves three-year US\$115.8 million arrangement under the ECF for the Central African Republic', Press Release 16/352, 21 July 2016.

⁷¹ Ministry of Finance and Budget, Central African Republic, 'Les PTF du ministère' [The ministry's technical and financial partners], 18 Mar. 2017.

⁷² Government of the Central African Republic, European Commission, United Nations, World Bank Group, *Central African Republic: National Recovery and Peacebuilding Plan 2017–21* (Government of the Central African Republic, European Commission, United Nations, World Bank Group, Oct. 2016).

⁷³ Transparency International, 'Central African Republic', Government Defence Anti-corruption Index 2015, accessed 20 Oct. 2017.

National budget documents

SIPRI carried out its assessment of national level transparency for the CAR following the same five criteria as used for all states in SSA in the study (i.e. availability, comprehensiveness, reliability, ease of access and disaggregation).

Availability

The Finance Law (Loi de Finance) for 2012–17 was made available for download from the MFB's official website in mid-2017.⁷⁴ While most of the states in the region make information on their military expenditure available in one or more formats, such as the Finance Law, budget execution report, audit report and so on, the CAR presents only the Finance Law or initial budget and its rectification or revised budget. All the information provided is in French.

Comprehensiveness

The CAR does not consistently report a figure for actual military expenditure in the form of official reports on government budget execution. This can be found only in the Finance Law as a reference budget figure for the previous year. It is therefore unclear whether this reflects the actual figure or the previously published budget figure. In addition, the CAR does not publish a white paper or any other type of defence policy containing specific information about defence strategy, threat assessments, doctrines or budget plans.

The lack of distinction between the budget, the revised budget and actual outlays means that there is no way to measure whether resources have been allocated properly, spent efficiently or estimated accurately, or whether budgeting and spending is in line with national policies. Despite the lack of information on actual military expenditure, the period 2012–17 has seen substantial improvements in budgetary reporting. The CAR has moved from providing no government budgets for the military sector to full budget documents for the years 2012–17, including a budget execution (actual spending) report for 2016.

Reliability

All the budget documents are from official government sources and cover all military-related spending based on the CAR's definition of the military sector. Documents are updated annually and in a timely manner. The CAR has recently started to release budget reports on a quarterly and biannual basis. This is a significant improvement on past years when almost no government information was available. However, given concerns of off-budget spending and hidden expenditure items (see the discussion on disaggregation below), it remains difficult to fully evaluate the reliability of these primary sources.

⁷⁴ See the Ministry of Finance and Budget of the Central African Republic's website.

Ease of access

The official website of the MFB could not be located using the usual web browser searches.⁷⁵ It could be accessed only through the Droit-Afrique website. In addition to the information published on official government websites, most budget documents for francophone African countries can be found on the website of either the Collaborative Africa Budget Reform Initiative (CABRI) or Droit-Afrique.⁷⁶ These institutions facilitate access to supposedly publicly available budget documents.

Once accessed, the MFB website is simple to navigate and documents are easy to locate and download. At the time of writing, the MFB has listed Financial Law documents for 2012–17, which provide budget information on the whole of the public sector. In addition, the ‘partners’ section of the website provides information on ‘technical and financial partners’ and the budget execution report for 2016. It appears that the reporting on budget execution has been implemented within the framework of the public-sector finance reforms supported by these partners.⁷⁷

The key to the CAR case is knowing how to access the MFB website. Unless individuals use either Droit-Afrique or CABRI, finding the MFB website can take a significant amount of time with no guarantee of success.

Disaggregation

The budget allocated to the CAR Ministry of Defence provides comprehensive information disaggregated to two levels of detail. The budget headings are presented as the revenue and expenses of each department capped to a predetermined ceiling. The military budget is reported according to both institutional and functional classifications, broken down by (institutional) service and into four major (functional) categories: personnel, operations, intervention and investment.

Although the military budget is disaggregated into two sublevels, it appears that a substantial amount of information commonly associated with a defence ministry budget is missing. For example, the ‘operations’ category accounts for only 2.5 per cent of the total budget and does not include vital components such as services and maintenance, spare parts and food, even though the budget does include detailed breakdowns of water and electricity costs. Based on the 2012–17 budget, information also appears to be missing from the ‘investment’ category, commonly known as arms procurement or infrastructure spending. Only 0.2 per cent of the budget is allocated to arms procurement or infrastructure spending—a figure that seems implausibly low. This would suggest that information is not being reported or has been reported in a separate named category, or that the expenditure is from off-budget sources.

⁷⁵ The MFB’s website failed to appear in search results for searches using terms such as ‘Central African Republic Ministère des Finances et du Budget’ or the specific titles or headings from budget documents.

⁷⁶ The Collaborative Africa Budget Reform Initiative (CABRI) is an intergovernmental organization that provides a platform for peer learning and exchange for African ministries of finance, budget and planning. Droit-Afrique is a French company that provides juridical and fiscal assistance in francophone African countries.

⁷⁷ International Monetary Fund (note 70); and Government of the Central African Republic, European Commission, United Nations, World Bank Group (note 72).

In addition, there are special funds available through the cabinet, but no further detail is provided on how or where they are spent, on which items and to what purpose. There have been allegations of off-budget arms acquisitions, but there is no publicly available or reputable information to substantiate these claims.⁷⁸

Conclusions

Until the beginning of 2017, there was little or no information on the CAR's military sector. Since then the CAR has improved oversight and accountability in budget reporting, such as implementing an official budget formulation process, making the Finance Law publicly available through an official website and publishing budget execution reports both quarterly and biannually. Although improvements are still needed in the areas of accessibility and disaggregation, military sector transparency has increased substantially. Information on military spending is now available for the period 2012–17.

One possible reason for the sudden improvement in budgetary reporting is the recent financial support provided by the international community, which established requirements on improving transparency in such areas. Similar requirements have previously led to increased transparency in the DRC, South Sudan and Uganda. In addition, this supports the finding from an earlier SIPRI research report on military expenditure data in six African states that increased donor intervention leads to more requests for openness from the government by the donor community.⁷⁹

The publication of accessible spending information is a major step towards greater transparency and accountability in the military sector. This appears to be a genuine initiative to adopt better public financial management in line with the financial reform programmes initiated by institutions such as the IMF, the World Bank and the AFDB.

While CAR has seen substantial and dramatic improvements in its military sector transparency, a few concerns remain. Improvements are needed in the areas of accessibility and the level of disaggregation. There remains a lack of linkage between the allocation of resources and the CAR's security priorities and questions remain regarding off-budget spending in the sector.

Botswana

Botswana has long been among the top-ranking African countries in terms of good governance and transparency according to international institutions such as Transparency International (Corruption Perceptions Index) and the Mo Ibrahim Foundation (Ibrahim Index of African Governance). Information on military spending has been consistently available since 1977, almost all sourced from official government documents (except for the period 1998–2004 during which the information was source from IMF country reports). According to SIPRI's

⁷⁸ Harborne, B., Dorotinsky, W. and Bisca, P. M. (eds), *Securing Development: Public Finance and the Security Sector* (World Bank: Washington, DC, 2017).

⁷⁹ Omitoogun (note 7).

archives, the level of transparency in Botswana's military sector has historically been very high. Initial budget documents have always been followed by revised estimates and details of actual expenditure. Spending figures are disaggregated into the categories 'personnel', 'goods and services' and 'maintenance and administration' in documents that can be downloaded from the Ministry of Finance and Development Planning (MFDP) website.

More recently, however, official budgetary reports have become increasingly difficult to obtain, and almost no government information or dialogue on issues such as arms procurement and the national defence policy has been published. Information on the defence budget does exist, but it takes substantially greater effort to obtain (see below). While these issues are worrying, the main cause for concern, at the time of writing, is the decreased public engagement on military-related matters.⁸⁰ Recent political and military developments provide early warning signs that Botswana might be moving away from the principles of good governance. There is also a perception that the state is heading towards authoritarianism.⁸¹ Media crackdowns, journalists fleeing the state and allegations that the former president Ian Khama was abusing his power are becoming common themes in Botswana.⁸²

Questions have been raised in parliament regarding the allocation of resources to the military sector.⁸³ Botswana had the third highest percentage increase in military spending between 2014 and 2017. Military spending grew by 60 per cent (or \$182 million) in that period as part of several military procurement programmes involving France and Switzerland.⁸⁴ This increase has occurred despite the fact that Botswana is located in one of the least conflict-prone areas of Africa and is one of the few states in SSA to have never been involved in an armed conflict.

Although Transparency International ranks Botswana as one of the top-ranking African countries in regard to governance and transparency, it fares far worse in the Government Defence Anti-corruption Index. This assessment of corruption risk put Botswana in the second worst band (band E) in 2015. It categorized the state's risk of corruption as 'high', with no public engagement on budgetary matters and very weak attempts to address corruption.⁸⁵ This lack of transparency is the result of the absence of public participation in the budgeting process. The lack of a defence policy or mechanisms for scrutiny means that there is almost no accountability over the government's military spending, increasing the risk of both resource mismanagement and corruption.

⁸⁰ Mogalakwe, M. and Nyamnjoh, F., 'Botswana at 50: democratic deficit, elite corruption and poverty in the midst of plenty', *Journal of Contemporary African Studies*, vol. 35, no. 1 (2017), pp. 1–14.

⁸¹ Smith, D., 'Trouble in paradise for Botswana's democratic credentials', *The Guardian*, 17 Sep. 2014.

⁸² *The Economist*, 'Botswana: losing its sparkle, Africa's exemplar of good governance faces rockier days', 16 Jan. 2016.

⁸³ Masokola, A., 'Khama's p35 billion military spending worries parliament', *Weekend Post*, 7 Mar. 2017.

⁸⁴ Defence Web, 'Botswana to prioritise defence and security spending in 2018/2019 budget', 3 Oct. 2017.

⁸⁵ Transparency International, 'Botswana', Government Defence Anti-corruption Index 2015, accessed 25 Sept. 2017.

National budget documents

Availability

SIPRI has been able to construct a consistent series of Botswana's military expenditure dating back to 1977 using a combination of budget speeches, MFDP budget tables and news articles. However, the recent deterioration in the comprehensiveness and reliability of, and ease of access to, information is a cause of concern.

Comprehensiveness

Some of Botswana's neighbours, such as Namibia and South Africa, publish initial budgets, revised budgets and details of actual outlays. Botswana has only ever provided budget and revised budget documents. Sometimes the only reliable official source (e.g. in 2014 and 2015) has been budget speeches. No revised estimate for 2016 was provided in the 2017 budget documents (see below).

In addition, the budget speech combines the defence, security and justice sectors into a single ministry, making it almost impossible to disaggregate military functions from others such as the police and the judiciary. It was only after SIPRI obtained budget tables for 2012–17 from the MFDP that a disaggregation of the three sectors emerged for those years.

A pressing concern about Botswana's military expenditure is the inconsistent manner in which information is reported. In the 2016 budget, for instance, the defence, security and justice sectors were allocated around \$780 million (8.54 billion pula), but the budget tables totalled \$895 million (9.76 billion pula). This \$115 million (1.22 billion pula) discrepancy raises questions about the accuracy of the official documents, which reduces Botswana's levels of information and process transparency.

Reliability

All documents relating to budget and spending are from official government sources. The documents, however, are no longer updated in a timely manner. Information on government budgets is released once a year and, at the time of writing, there have been no revised estimates for the 2016 budget.

While expenditure documents are from official sources, there is a lack of information linking military spending to procurement policies. In 2017 the \$232 million (2.4 billion pula) allocated to 'development' of the Botswana Defence Force seems questionably low given its recent procurement of expensive weapon systems such as the MICA air defence system, which is reported to have cost over \$340 million (3.6 billion pula).⁸⁶

Ease of access

Of major concern in the deterioration in Botswana's transparency is the current lack of access to budgetary documents. At the time of writing, all the recent

⁸⁶ Defence Web, 'Botswana acquire 300 million euros of French weaponry in 2016', 3 Aug. 2017.

budget documents that were previously available on government websites and used by SIPRI to compile the Military Expenditure Database were inaccessible. The annual and quarterly budget statements for 2012–15 that previously appeared on the MFDP website are no longer downloadable. The same is true of the budget speeches for 2014–15 and the official budget tables for the period 2010–16. None of the hyperlinks saved by SIPRI during previous data collection processes are operational. The only budget documents that are currently available on Botswana's official government website are the 2016 budget speech and estimated recurrent and development expenditure for 2017.

Unlike in previous years, the 2017 budget estimates do not include a revised budget for the 2016 financial year. This is the first time that Botswana has not provided an update to the initial budget estimate. The most striking aspect of the lack of access to information in Botswana is the absence of information about its arms procurement programme. Because Botswana does not have a published national defence policy, it is hard to assess whether defence purchases reflect objective security needs. Public procurement plans should go through a tendering process and actual defence purchases should be publicly declared.⁸⁷ Based on Botswana's recent arms purchases, however, it seems that none of the agreed, forthcoming or completed deals were publicly declared. The lack of transparency in such procurement decisions raises the risks of resource mismanagement and corruption. Botswana, a state which has historically performed well in terms of transparency and accountability, has begun to show worrying signs of poor information disclosure.

Disaggregation

The historical budget tables of the Botswana Defence Force are not disaggregated. Only the overall defence figure is quoted, broken down into recurrent and development spending. No explanation is given of what goes into the different categories. It can be assumed that recurrent expenditure includes items such as salaries, operations and maintenance, and that development could include arms procurement and other infrastructure costs.

Although this lack of budget disaggregation is not uncommon for other government sectors in Botswana, it has become a matter of increased contention due to the state's new arms procurement plans. There is no way to assess whether defence purchases reflect the state's strategic objectives, and it is impossible to determine the source of funding and how it is being allocated or spent.

Conclusions

In recent years there has been a severe deterioration of Botswana's official budgetary transparency in the military sector. The lack of information results in an inability to hold the government accountable for the financial management of the military sector. Questions about the mismanagement of resources, corruption and the link between procurement decisions and the sector's strategic plan are

⁸⁷ Transparency International (note 81).

already being raised by civil society (e.g. researchers, the media and international institutions).

As this case demonstrates, Botswana is one of the very few states in SSA to decrease its transparency in the military sector. The main problems are the lack of public engagement and reporting in Botswana's arms procurement decisions and the decrease in transparency in budgetary matters. In addition, the information provided by Botswana on its military expenditure lacks accuracy, with only limited disaggregation of the total. The absence of information on 'developmental' spending is particularly worrying given the state's recent arms procurement decisions. This is especially the case when a lack of defence policy results in an inability of civil society to assess whether current or planned arms purchases reflect objective security needs. Thus, whereas many other countries in SSA have been acting to improve oversight, accountability and transparency in budget reporting over the past few years, Botswana has been moving in the opposite direction.

6. Conclusions

Military expenditure has a significant influence on security, economics and the potential for conflict. Therefore, any lack of transparency and accountability in military spending is a cause for concern. This chapter summarizes the key conclusions on the state of transparency in government reporting on military expenditure by states in SSA for the period 2012–17 and offers some policy recommendations and suggestions for further research.

Level of transparency

In terms of transparency at the national level, a growing number of states have published defence policies or white papers in recent years. Between 2012 and 2017 six countries published some form of either a defence policy or white paper, compared with only four countries for the period 2002–11 (see chapter 4). However, many of the defence policies and papers, such as Kenya's Defence White Paper, offer little information of value for the formal assessment of a state's security requirements and the appropriate way to address them.

Generally speaking, governments of states in SSA now make a large amount of military information available on the internet. Since 2012, SIPRI has found some form of information on military spending for at least 45 of the 47 states in SSA in the Military Expenditure Database. In 2017 military spending figures were available for 41 of the 47 states (see table 6.1). States in SSA also performed very well in the criterion of information reliability. In 2012–17, of the 47 states surveyed, 42 published official budget documents in a timely manner either on their government websites or websites affiliated with the finance ministry.

SIPRI found the reporting of military spending information to be generally quite detailed. For the year 2017, 31 of the 41 states with available information provided at least some level of disaggregation of the data, ranging from a simple single level of disaggregation to multilevel breakdowns categorizing spending or budgets based on economic activity, programmes and functions. This increases to 33 states when the assessment period is expanded to 2012–17. States in SSA also generally perform well in the criterion of ease of access to military spending information. Of the 47 states in the database, 32 have official government websites where spending information is readily accessible and downloadable. Only eight have no spending information on their websites and a further seven have no official government website. However, of these 15 states, information on 12 can be found on websites of other organizations that are affiliated with the governments and are involved in financing and budgeting.

While states in SSA have performed well in four of the five national reporting categories (e.g. information availability, reliability, ease of access and disaggregation), the lack of comprehensive data on military spending remains a cause for concern. For the surveyed period of 2012–17, only 6 of the 47 states updated their military spending information to reflect actual spending, 12 provided revised

Table 6.1. Summary results of indicators of military spending transparency from SIPRI survey of national reports by states in sub-Saharan Africa

Indicators of military spending transparency		
	2012–17	2017
1. Availability of information on military spending	45 states	41 states
2. Comprehensiveness	Actuals: 6 states Revised: 12 states Budget: 26 states IMF estimate: Ethiopia	Actuals: 6 states Revised: 10 states Budget: 24 states IMF estimate: Ethiopia
3. Reliability (official government sources)	Official: 42 states Unofficial: 3 states	Official: 38 states Unofficial: 3 states
4. Ease of access	32 states with documents on official website 8 states with no information on official website 7 states with no official website	
5. Disaggregation	Disaggregation: 33 states No disaggregation: 12 states	Disaggregation: 31 states No disaggregation: 10 states

IMF = International Monetary Fund.

Sources: This table was compiled by the authors based on table A.1., in this volume.

budgets and 26 issued only a budget estimate.⁸⁸ The number of states in SSA releasing actual spending information is low when compared to, for example, South America, where all countries in the region were found to have reported on actual expenditure.⁸⁹ This discrepancy between the regions highlights the inadequate budgetary mechanisms or controls that exist in many governments in SSA.

Overall, this paper finds that reporting at the national level seems far more encouraging than participation in international reporting. Unlike Europe and South America, there are currently no regional reporting mechanisms in place in SSA for exchanging information on military expenditure between states. The UN Report on Military Expenditures is the only international reporting system in which states in SSA have agreed to participate. In the period 2008–17, only five states in SSA reported at least once to the UN, and no reports at all were submitted in the period 2015–17. While the low level of participation remains unexplained, it is clear from this paper’s analysis of national reports that the lack of participation is not related to the availability or sensitivity of the information.

Complementing the investigations on national and international reporting, the two state case studies in this paper offer a more in-depth analysis of information transparency in states in SSA (see chapter 5). In the case of Botswana there is evidence of serious deterioration in military sector transparency in the period 2012–17. Other states that also saw deterioration in information reporting are Gambia and Guinea-Bissau.

On the other hand, tangible improvements have been made in transparency on military expenditure—nowhere more so than in the CAR. Other states, such as

⁸⁸ No information on military spending for 2012–17 was found for Djibouti or Eritrea. The information on Ethiopia is from International Monetary Fund country reports.

⁸⁹ Bromley and Solmirano (note 7).

the DRC and Somalia, which have had a history of conflict and low levels of budgetary transparency, now publish disaggregated military budgets that can be verified from official government sources. Countries such as Benin and Niger, which previously had no government portal, now have publicly accessible websites on which documents can be found.

Recommendations

Three key policy recommendations result from this study. First, the lack of comprehensive information in many of the official budget documents about military expenditure is a serious concern. Only six states provide actual expenditure information, while the majority publish only a budget. There is a need to raise awareness of this issue and incentivize countries to improve the provision of more comprehensive information.

Second, there is a distinct difference when comparing the amount of military expenditure information reported at the national and international levels. The lack of participation by states in SSA in international reporting is unrelated to the availability of the information or the willingness to publish it, since most states already report such information nationally, in some cases in a detailed manner. The challenge for the UN system is to raise awareness and to encourage member states in SSA to submit the existing public data to the UN.

Third, as this paper demonstrates, there is a need to study both the success and failure stories in the region. By understanding the mechanisms that drive military expenditure reporting, policies that are linked to improvements in transparency can be implemented.

Further research

While this study updates and extends previous SIPRI research on military spending reporting, two main limitations remain. The first limitation is that this study focused on documents that can be found in the public domain and mostly through online searches. Hard copies of documents that have not been uploaded onto the internet could exist in government offices. Thus, this study may have underestimated the amount of information on military spending that is available. Visits to ministries of defence or finance could uncover other budget- or spending-related documents that were not utilized in compiling this paper.

The second limitation is the lack of coverage of off-budget military spending. SIPRI and other organizations, such as Transparency International and Global Witness, have identified the prevalence of off-budget spending in military budgets in states in SSA as an issue of serious concern for military sector transparency and accountability. Unravelling and shedding light on the secretive off-budget financing of military expenditure as well as opening up a discussion on the rationale for such spending should be matters of great interest in follow-up studies on SSA.

Appendix A. Transparency in military expenditure from national reporting

Methodology in assessing transparency in national reporting of military expenditure

The information published on military expenditure at the national level needs to meet certain criteria in order to be assessed appropriately. All documents considered in this SIPRI study come from official government sources; however, the availability of this information varies from state to state in SSA. While most documents are published on the websites of finance or defence ministries, national accounting offices and parliaments, some are only available on the website of affiliated organizations such as the Collaborative Africa Budget Reform Initiative (CABRI), an intergovernmental organization that provides a platform for peer learning and exchange for African ministries of finance, budget and planning, or Droit-Afrique, an institute specializing in law and taxation in francophone countries in Africa.

The SIPRI definition of military expenditure includes all current and capital expenditure on the armed forces, the defence ministry and other government agencies engaged in military projects, as well as paramilitary forces when judged to be trained, equipped and available for military operations. This expenditure covers personnel (all expenditures on current military and civil personnel, the pensions of military personnel, and social services for personnel and their families), operations and maintenance, procurement, military research and development, military construction and military aid (in the military expenditure of the donor state).⁹⁰

To assess the information that states reported on their budgets and spending in the military sector for the period 2012–17, SIPRI first collected military expenditure information in line with this definition. The information was then examined based on five indicators: availability, comprehensiveness, reliability, ease of access and disaggregation. These reflect the levels of information disclosed by each state's government and are indicators of transparency in military spending. Table A.1. summarizes all these points, as well as the way in which states classify the published data, and represents the best available information at the time of writing.

The column 'time series' in table A1 refers to data availability for the period 2012–17. Based on the budget documents made available by states, availability of information is evaluated on whether a state provided a reputable military spending figure that is updated on an annual basis to reflect the past, current or upcoming financial or calendar year expenditure. The column 'document types' refers to the publication of budget estimates compared with implemented or actual spending and shows the comprehensiveness or accuracy of the military expenditure

⁹⁰ See the sources and methods for the SIPRI Military Expenditure Database for more information.

figures. States that publish official documents detailing actual military spending are considered to provide more comprehensive information than those that provide only a budget estimate. The reliability indicator refers to the sources of the information and its level of reliability. SIPRI considers primary sources (e.g. official government documents) to be the most reliable. This is shown by the 'reporting agency' column. The 'ease of access' column indicates the existence of official government websites that publish budgetary documents on the military sector. It also assesses the functionality, usability and accessibility of the websites by considering the degree of difficulty in locating and downloading budget documents. The 'disaggregation' column refers to the level of detail provided in the different budget documents. Some states give a single figure for military expenditure, while others provide information on various subcategories.

Column six 'classification' provides information on the different classifications states use in publishing their military expenditure information. There are two principal ways in which government expenditure by spending area can be classified: by institution and by function. An institutional classification is any breakdown of government spending by ministry, department or any other spending institution. A functional classification is any system intended to provide a breakdown according to the purpose of the spending, regardless of which institution does the spending (e.g. 'defence', 'defence services' or sometimes 'defence and security services').

Table A.1. Transparency in military expenditure in sub-Saharan Africa, 2012–17

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Angola	Ministry of Finance (Ministério das Finanças)	Budget	Online access via finance ministry website; Website is easy to find and navigate; General State Budget (Orçamento Geral do Estado) documents available dating back to 2000; Revisions in 2002, 2009, 2015, 2016	No disaggregation, only total for 'Military Defence' (Defesa Militar)	Functional
Benin	Ministry of Economy and Finance (Ministère de l'économie et des finances) Supreme Court	LDF; Budget proposal; Audit report	Only recent budget documents (since 2014) available via the finance ministry website; Website is difficult to navigate, difficult to locate correct budget document; Other documents, such as the audit report, available via CABRI	Current expenditure <ul style="list-style-type: none"> • personnel • goods and services • transfers • acquisitions and maintenance Capital expenditure <ul style="list-style-type: none"> • internal • external Classification by functional and institutional varies depending on the type of document; Fairly detailed disaggregation	Both functional and institutional
Botswana	Ministry of Finance and Development Planning	Budget; Revised budget	Online access via the Government of Botswana website; Finance ministry website not accessible; Previous budgets are no longer accessible; Government of Botswana website is difficult to navigate with many broken links relating to budget documents; Only 2016 budget speech and 2017 budget estimate available on website	Very limited disaggregation broken down by <ul style="list-style-type: none"> • Recurrent • Development (capital) 	Functional

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Burkina Faso 2012-17	Ministry of Economy and Finance (Ministère de l'économie et des finances) UN Embassy	Questionnaire UN/Embassy; Budget execution	Online access via finance ministry website; Website is easy to navigate but very poor connection; LDF for 1960-2004, 2012 and LFR available on finance ministry website but no information available related to the MOD	Budget execution document issued by finance ministry is broken down into <ul style="list-style-type: none"> • installment • personnel • operating • current expenses • investment • capital transfers Response to questionnaire via embassy is broken down into <ul style="list-style-type: none"> • personnel • operations and maintenance • equipment • military constructions Response to questionnaire via UN is broken down by institutions into <ul style="list-style-type: none"> • personnel • operations and maintenance • procurement and constructions Finance ministry and embassy documents have only numbers available, but response to UN questionnaire has extra layer of disaggregation	Functional (partly institutional)
Burundi 2012-17	Ministry of Finance (Ministère des finances)	Budget	Online access via finance ministry website; Website is easy to find and navigate; Various documents available to 2011; Website and all documents are in French	Broken down by <ul style="list-style-type: none"> • function (e.g. salaries, services and operations, investments etc.) • item and programme (e.g. fuel, electricity etc.) Detailed disaggregation	Functional
Cameroon 2012-17	Ministry of Finance (Ministère des finances)	LDF	Online access via finance ministry website; Website is easy to navigate but availability of budget documents is intermittent	No disaggregation; One line for MOD figure	..

Cape Verde	2012–17	Ministry of Finance (Ministério das finanças)	Budget	<p>Online access via finance ministry website; Website is easy to navigate; Budget documents available since 2005</p>	<p>Broken down into</p> <ul style="list-style-type: none"> operating (expenses, personnel, acquisition of goods and services, interest and other charges, subsidies, transfers, social benefits, other expenses/assets and liabilities) investment 	Both functional and institutional
Central African Republic	2012–17	Ministry of Finance and the Budget (Ministère des finances et du budget)	LDF	<p>Online access and document download via finance ministry website became available during the survey; Website is easy to navigate; LDF for 2012–17 are available</p>	<p>Broken down by function and institution into</p> <ul style="list-style-type: none"> personnel operating intervention investment <p>Very detailed disaggregation</p>	Both functional and institutional
Chad	2013–17	Ministry of Finance and the Budget (Ministère des finances et du budget)	Budget	<p>Online access via finance ministry website; Access to document download became available during the survey; Website is easy to navigate; Various budget documents available but availability varies depending on the year and types of document</p>	<p>Broken down by function and institution into</p> <ul style="list-style-type: none"> public authorities (personnel, goods and materials, services) government intervention (contributions, grants, quotes) equipment/investment <p>Very detailed disaggregation</p>	Both functional and institutional
Comoros	2016	Ministry of Finance and the Budget (Ministère des finances et du budget)	Budget	<p>Online access via finance ministry website; Only 2016 budget includes 'defence' budget; Previous budgets do not include information on 'defence'</p>	<p>No disaggregation, only total for MOD</p>	Functional

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Congo, Democratic Republic of the (DRC)	Ministry of Budget (Ministère du budget)	LDF Budget execution	Online access via finance ministry website; LDF and budget execution documents largely available since 2010	Greater classifications are available broken down by function and institution into <ul style="list-style-type: none"> operating interventions external investment internal investment remuneration 	Both functional and institutional
Congo, Republic of the	General Secretariat of the Government (Secrétariat général du gouvernement, SGG)	JO	Online access via SGG website only for JO documents; Difficult to find other relevant documents	Broken down into <ul style="list-style-type: none"> personnel transfers and interventions goods and services investment No further disaggregation	Functional
Côte d'Ivoire	Ministry of Economy and Finance (Ministère de l'économie et des finances)	LDF; Budget execution	Online access via finance ministry website; LDF for 1960–2004, 2012 available on finance ministry website; Other budget documents for 2010–16 available via CABRI	Broken down into <ul style="list-style-type: none"> equipment transfers personnel goods and services other current expenses No disaggregation for ordinary expenditure in the LDF, but detailed disaggregation by institutions and projects for investment expenditure in the budget execution document	Both functional and institutional
Djibouti	No Information since 2010	..	..	..	..
Equatorial Guinea	Embassy	Budget	No online access	Budget for 2014 is broken down by institution; No disaggregation for 2016, only one line for MOD figure	Both functional and institutional

Eritrea	..	No Information since 2003	..	Official government website cannot be located; No finance ministry or office of the presidency website	..	..
Ethiopia	2012-17	International Monetary Fund	Estimates and projections	No finance ministry website; No budget or other public Ethiopian primary sources have been found; The IMF Country Reports on Ethiopia contain long time series on 'defense spending'	No disaggregation, only total for MOD	..
Gabon	2012-17	Ministry of the Budget and Public Accounts (Ministère du budget et des comptes publics)	LDF; JO	Online access via several websites affiliated to the Ministry of Budget and Public Accounts; Difficult to locate correct documents; Access to website is intermittent; Most pages of interest are 'under maintenance'	Disaggregation varies by document, generally broken down into <ul style="list-style-type: none"> • permanent salaries • non-permanent labour • goods and services • transfers and interventions • development • equipment 	Functional
Gambia	2012-15	Ministry of Finance and Economic Affairs	Budget speech	Online access via link to the budget archive on State House (office of the presidency) website; Access to website is intermittent	No disaggregation; One line for sectoral allocation as departmental recurrent and development budget	Institutional

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Ghana	Ministry of Finance and Economic Planning Ministry of Defence	Budget statement; End of year report; MTEF	Online access via finance ministry website; MOD website 'under maintenance' during survey; Finance ministry website is easy to navigate but it is difficult to locate correct documents; Access to documents is easier via CABRI; Budget statements available dating back to 1998	Finance ministry documents are broken down into <ul style="list-style-type: none"> • wages and salaries • goods and services • assets MOD's MTEF is broken down by function and institution into <ul style="list-style-type: none"> • current expenditure (compensation of employees, use of goods and services, subsidies, grants, social benefits, other expenses) • capital expenditure (non-financial assets) Further disaggregation by programme and subprogramme	Functional (partly institutional)
Guinea	Presidency of the Republic (Présidence de la république) National Assembly (Assemblée nationale)	LDF; LFI; LFR	No online access via official website; Various budget documents available only via CABRI for 2010–17	Broken down into <ul style="list-style-type: none"> • personnel (salaries) • operating (goods and services) • intervention (grant and current transfers) • investment (capital transfers) 	Functional
Guinea-Bissau	Ministry of Economy and Finance (Ministério da economia e finanças)	Budget; Revised budget	No online access via official website; Budget documents available only via CABRI for 2010–15	Broken down by function and institution into <ul style="list-style-type: none"> • operating expenditure (internal revenues: personnel, acquisitions of goods and services, transfers/consigned revenues) • investment expenditure (national, external) Very detailed disaggregation	Both functional and institutional

Kenya	2012–17	Parliament	Budget	Online access via Parliament of Kenya website (Parliamentary Budget Office); Website is easy to find and navigate; Budget analysis documents available dating back to 2011–12	No disaggregation, only total for MOD	..
Lesotho	2012–17	Ministry of Finance	Budget speech	Online access via finance ministry website; Website is easy to find and navigate; Budget document only available for 2012 (no later years); Budget speech documents available dating back to 2001	No disaggregation, only final total (total also includes national security)	Functional
Liberia	2012–17	Ministry of Finance and Development Planning	Budget	Online access via finance ministry website; Website is easy to find and navigate; Budget documents available for 2014–17	Broken down into <ul style="list-style-type: none"> • economic classification (functional: compensation of employees, use of goods and services, consumption of fixed capital, Government of Liberia project (off-budget)) • policy area (programme: Armed Forces of Liberia, administration and management) 	Functional
Madagascar	2012–17	Ministry of Finance and the Budget (Ministère des finances et du budget)	Budget; Revised budget; Actual budget	Online access via finance ministry website; Website is easy to find and navigate; Various documents available dating back to 2013	No disaggregation, only total for MOD	Functional

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Malawi	Ministry of Finance and Economic Planning	Budget	Online access via finance ministry website; Website is easy to find and navigate; Budget documents available dating back to 2015–16 financial year; Various other documents relating to budget available dating back to 2005–06	No disaggregation, only total for <ul style="list-style-type: none"> • Malawi Defence Force • Defence 	Functional
Mali	Ministry of Economy and Finance (Ministère de l'économie et des finances)	LFI; Budget execution report	Online access via finance ministry website; Website is easy to navigate; Various budget documents available only for 2015–17	Broken down into <ul style="list-style-type: none"> • Personnel expenses • materials and operating • movement and mission • communication and energy • other expenses • transfers and grant • equipment and investment 	Functional
Mauritania	Ministry of Finance (Ministère des finances) Directorate General of the Treasury and Public Accounting (Direction Générale du Trésor et de la Comptabilité Publique)	LFI; LFR	Online access via Direction Générale du Trésor et de la Comptabilité Publique website; Various budget documents in French and Arabic available since 2012 but the lists of documents for each language are not the same	Broken down by function and institution into <ul style="list-style-type: none"> • Operating and investment expenditure • goods and services • grant and transfers • salaries • acquisitions of fixed assets Extra layer of disaggregation is meaningless	Both functional and institutional

Mauritius	2012–17	SIPRI questionnaire	Budget; Revised budget	No information on finance ministry website	Very limited disaggregation, one level of detail (salaries, equipment, infrastructure)	Functional
Mozambique	2012–17	Ministry of Economy and Finance (Ministério da economia e finanças)	Budget	<p>Online access via finance ministry website; Website is very difficult to find and access;</p> <p>Website cannot be found via online search unless specific Portuguese budgetary terms are used;</p> <p>Availability of budgetary documents is intermittent;</p> <p>Only 2015 and 2016 documents available during the survey</p>	<p>No disaggregation, total is the sum of</p> <ul style="list-style-type: none"> • Casa Militar (the presidential guard) • MOD • Armed Forces of Mozambique (Forças Armadas de Defesa de Mocambique) 	Functional
Namibia	2012–17	Ministry of Finance	Budget; Revised budget; Actual budget	<p>Online access via finance ministry website</p> <p>Website is easy to navigate;</p> <p>All forms of budget documents (budget, revised and actual) available dating back to 2009</p>	<p>Broken down by function into</p> <ul style="list-style-type: none"> • personnel • goods and services • capital acquisition <p>Detailed disaggregation</p>	Functional
Niger	2012–14; 2016–17	National Statistics Institute (Institut National de la Statistique)	LDf; JO	<p>Only a few recent budget documents (2015–17) available via National Statistics Institute website;</p> <p>Website is difficult to navigate</p>	<p>Broken down into</p> <ul style="list-style-type: none"> • personnel • operating • grants and other current transfers • investments <p>No further disaggregation</p>	Functional
Nigeria	2012–17	Ministry of Budget and National Planning	Appropriation bill and its summary	<p>Online access via finance ministry website;</p> <p>No budget documents available;</p> <p>Website difficult to navigate;</p> <p>Other documents available via CABRI</p>	<p>Broken down by institution, function by project into</p> <ul style="list-style-type: none"> • recurrent expenditure (personnel, overhead cost) • capital expenditure <p>Very detailed disaggregation</p>	Both functional and institutional

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Rwanda 2012–17	Ministry of Finance and Economic Planning	Budget; Revised budget; Actual budget	Online access via finance ministry website; Website is easy to find and navigate; Budget documents available dating back to 2005	No disaggregation, only total <ul style="list-style-type: none"> • Military Defence • Defence 	Functional
Sao Tome and Principe ..	Ministry of Finance and Public Administration (Ministério das finanças e da administração pública)	Summary of expenditure; Budget	Online access via finance ministry website; Website is easy to navigate; Documents are classified by preparation, proposal, approval and rectification folders Budget documents available dating back to 2010	Broken down into <ul style="list-style-type: none"> • functions (activities, consigned, projects) • investments (internal, external) Complicated disaggregation that is difficult to understand	Both functional and institutional
Senegal 2012–17	National Assembly (Assemblée nationale) Ministry of Economy, Finance and Planning (Ministère de l'économie, des finances et du plan)	LDF; LFR	Online access via finance ministry website; Website is easy to navigate; Various budget documents available for 2001–15	Broken down into <ul style="list-style-type: none"> • operating expenditure (personnel, operating current transfers) • investment expenditure (state's executed investments, capital transfers) • treasury's special accounts 	Functional

Seychelles	2012–17	SIPRI questionnaire	Budget; Revised budget; Actual budget	No access to government websites, including finance ministry website during survey; Budget speech located but document does not mention defence	Broken down into functions (personnel, procurement, R&D etc.)	Functional
Sierra Leone	2012–17	Ministry of Finance and Economic Development	Budget speech; Audit report; Financial statement	Online access via finance ministry website but unable to access information; Various budget documents available only via CABRI for 2010–16	Broken down into <ul style="list-style-type: none"> • salary • non salary • non-interest recurrent • development expenditure Very limited disaggregation	Functional
Somalia	2013–17	Ministry of Finance	Budget	Online access via finance ministry website; Website is easy to find and navigate; Various documents available dating back to 2012	Very limited disaggregation, only totals and subtotals <ul style="list-style-type: none"> • MOD and national security • Armed Forces, MOD, military court 	Functional
South Africa	2012–17	Ministry of Finance	Budget; Revised budget; Actual budget	Online access via finance ministry website; Website is easy to find and navigate; Detailed budget information available dating back to 1993	Broken down by function, institution and programme into <ul style="list-style-type: none"> • salaries • goods and services etc. • administration • Air Defence • financial services etc. Very detailed disaggregation	Both functional and institutional
South Sudan	2012–17	Ministry of Finance and Economic Planning	Budget; Revised budget; Actual budget	Online access via finance ministry website; Website is easy to find and navigate; Various documents available dating back to 2014–15	No disaggregation, only total for MOD	Functional
Sudan	2015–17	Ministry of Finance and Economic Planning	Budget	No information on finance ministry website; Budget documents are now found via academic contacts and cross-referenced with articles and public sources	No disaggregation, only total for MOD	Functional

Time series	Reporting agency	Document types	Ease of access	Disaggregation	Classification
Swaziland 2012–17	Ministry of Finance	Budget	No finance ministry website; Access via official Swaziland government website; Website is easy to find and navigate; Budget documents available dating back to 2012–13; Numbers from 2014 onwards are all estimates	Very limited disaggregation, only recurrent expenditure, no capital expenditure; Broken down into functions (personnel costs, consumable materials and supplies etc.)	Functional
Tanzania 2012–17	Ministry of Finance and Economic Planning	Budget; Revised budget; Actual budget	Online access via finance ministry website; Website is easy to find and navigate; Access to website is intermittent; Budget documents available dating back to 2010–11 financial year; Various other documents relating to budget available	Broken down by function, institution and programme into two sections <ul style="list-style-type: none"> • National Defence • Ministry of Defence and National Security First disaggregation by function (e.g. Air Force, Army, Headquarters etc.); Second disaggregation by programme (e.g. human resources, operations, salaries, capital expenditure etc.); Very detailed disaggregation	Both functional and institutional
Togo 2012–17	Ministry of Economy and Finance (Ministère de l'économie et des finances)	LDF; LFR	Online access via finance ministry website; Website is easy to navigate; Documents available dating back to 2010	Broken down by function and institution into <ul style="list-style-type: none"> • personnel • operating • transfers • investments Fairly detailed disaggregation	Both functional and institutional

Uganda	2012-17	Ministry of Finance, Planning and Economic Development	Budget	<p>Online access via finance ministry website;</p> <p>Website is easy to find and navigate; Budget documents available at time of data collection (July 2017);</p> <p>Budget documents no longer available at time of writing (October 2017)</p>	<p>Broken down by function, programme, project and item;</p> <p>Including recurrent and development expenditure;</p> <p>First disaggregation by function (e.g. Air Force, Army, Headquarters, Peacekeeping missions);</p> <p>Second disaggregation by programme and item (e.g. human resources, operations, salaries, capital expenditure, water, electricity, travel etc.);</p> <p>Very detailed disaggregation</p>	Functional
Zambia	2012-17	Ministry of Finance	Budget	<p>No access to finance ministry website; Online access via finance ministry data portal;</p> <p>Data portal is easy to navigate and documents are easy to download;</p> <p>Budget documents (yellow book) available dating back to 2004;</p> <p>Other budgetary documents available on portal</p>	<p>Broken down by function, institution and programme;</p> <p>First disaggregation by institution (e.g. Air Force, Army, Headquarters);</p> <p>Second disaggregation by programme (e.g. human resources, operations, salaries, capital expenditure);</p> <p>Third disaggregation by activity;</p> <p>Very detailed disaggregation</p>	Both functional and institutional
Zimbabwe	2012-17	Ministry of Finance and Economic Development	Budget (estimate); Revised budget (estimate)	<p>Online access via finance ministry website</p> <p>Website is easy to navigate;</p> <p>Budget documents available (budget and revised budget) dating back to 2011;</p> <p>Various articles and policy documents relating to budget are available for download on the website</p>	<p>Broken down by function and institution</p> <ul style="list-style-type: none"> • salaries • goods and services etc. • administration • Air Force • Army • financial services etc. <p>Very detailed disaggregation</p>	Both functional and institutional

. . . = not available; CABRI = Collaborative Africa Budget Reform Initiative; IMF = International Monetary Fund; JO = Official Journal (Journal Officiel); LDF = Finance Law (Loi de Finance); LFI = Loi de Finance Initiale; LFR = Loi de Finance Rectificative; MOD = Ministry of Defence; MTEF = Medium-Term Expenditure Framework; UN = United Nations.

Note: The term 'budget' refers to other similar terms such as; budget of the state, general budget, general state budget, proposed budget, rectified budget and draft national budget.

Sources: Data compiled by the authors based on various sources.

MILITARY EXPENDITURE TRANSPARENCY IN SUB-SAHARAN AFRICA

Military expenditure has a significant influence that extends beyond the resources it takes up. In sub-Saharan Africa (SSA), it may have far-reaching effects on development and regional stability. Therefore, gaps in transparency and accountability in military spending is a cause for concern. Expenditure in the military sector requires scrutiny with considerations on information openness by governmental entities—both internally and when engaging with the public.

This report updates and expands on previous SIPRI studies on transparency in military expenditure. By assessing information published at the national and international level, the report provides academics, policymakers and civil society with an overview of the current state of information transparency in SSA. A key outcome of this report is to help generate a broader debate on topics of openness and accountability in military spending. Critical areas of future research include off-budget military expenditure and understanding the drivers behind the changing levels of national reporting.

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