

UNODA OCCASIONAL PAPERS

No. 20, NOVEMBER 2010

PROMOTING FURTHER OPENNESS AND TRANSPARENCY IN MILITARY MATTERS

AN ASSESSMENT OF THE UNITED NATIONS
STANDARDIZED INSTRUMENT FOR
REPORTING MILITARY EXPENDITURES

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This publication is a contribution prepared jointly by the United Nations Office for Disarmament Affairs and the Stockholm International Peace Research Institute (SIPRI) for the Group of Governmental Experts, which will review the operation of the United Nations Standardized Instrument for Reporting Military Expenditures and its further development (the report is expected in 2011). This publication may also benefit those concerned with these matters in Governments, civil society and the academic community.

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Abstract

Confidence-building through reporting on military expenditures

Over the past century, Governments have continuously tried to find ways to come to multilaterally agreed reductions in military expenditures, or at least to be open about how much States spend on their military. Early proposals focused on reducing expenditures of militarily important States, freeing up funds for development aid.

Although such proposals proved unfeasible, they prompted the General Assembly to develop, in 1981, the United Nations Standardized Instrument for Reporting Military Expenditures. This Instrument consists of a matrix which breaks down military expenditures in detail. However, the original goal of the Instrument—to facilitate the *reduction* of the biggest military budgets—was abandoned in the course of its development. The only agreed application of the Standardized Instrument has been as a transparency measure, aimed at promoting confidence-building among *all* States.

For this new objective, a detailed breakdown seems for many countries not highly relevant. Also, it has never been established how this Instrument precisely relates to other confidence-building measures, to other budget-related instruments including the tools of the international financial institutions (IFIs), or to the progress made in the link between security and development. Could the Instrument be of future use, e.g., when assessing what Security Sector Reform (SSR) is needed in a country?

Participation in the Standardized Instrument is voluntary, and has remained rather low. A first analysis indicates that the potential political sensitivity of the subject matter is perhaps not the primary reason for non-participation, given the fact that many Governments make their military budgets available to the Stockholm International Peace Research Institute (SIPRI) or to IFIs. Reasons for not reporting may include uncertainty about the utility of reporting, irrelevance of some or most of the categories and low capacity.

This joint assessment by the United Nations Office for Disarmament Affairs and SIPRI is meant to facilitate the upcoming discussion on the Instrument. It argues for a reconsideration of the matrix, linking the Instrument to other activities on the nexus of security and development (such as SSR) and to other reporting obligations in order to increase its relevance.

I. Introduction

States established the United Nations Standardized Instrument for Reporting Military Expenditures in 1981 with the goals of promoting transparency in military expenditure worldwide and balanced, mutual reductions in military expenditure. Since its introduction, 124 United Nations Member States have submitted a report to the Instrument at least once. However, only a minority of States report in any given year and only a few States consistently report every year, thereby limiting the effectiveness of the Instrument as a confidence-building measure and as a means for making consistent international comparisons of military expenditures worldwide.

In 2010-2011, a United Nations Group of Governmental Experts (GGE) will review the operation of the Instrument and its further development. This paper seeks to contribute to this review by analysing the pattern of responses and non-responses to the Instrument and the possible reasons for this rather low response rate, given the Instrument's potential effectiveness in reflecting a comprehensive profile of a State's military expenditures. In addition, this paper contains proposals to improve the Instrument, make it more relevant to developing States and promote a higher response rate.

Section II discusses the history and motivation behind the Instrument. Section III deals with the pattern of responses and graphically reflects the trends in States' reporting on transparency in military expenditures. Section IV compares the data on military expenditure supplied by States through the United Nations Instrument with the data collected by the military expenditure project of the Stockholm International Peace Research Institute in order to assess the comprehensiveness of reporting military expenditures under the Instrument. Section V presents conclusions and suggestions for improving the Instrument.

II. Background: from military budget reduction to confidence-building measure

Although the United Nations has been operating a reporting system on military expenditures since 1981, it should be noted that, shortly after its establishment in 1919, the League of Nations regu-

larly published data and information on the military expenditure of its member States. In July 1923, the Council of the League authorized the Secretariat to begin publishing a yearbook containing statistical information, drawn from official and public sources, regarding the military forces, defence budgets and the economic potential for war of its member States. In 1924, the Secretariat of the League published its first yearbook in the form of a series of monographs dealing with each State.

The initiative was intended to improve the post-war political atmosphere by creating confidence among States. This was borne out by Article 8 of the Covenant of the League of Nations, according to which, member States undertook to “interchange full and frank information as to the scale of their armaments, their military, naval and air programmes and the condition of such of their industries as are adaptable to war-like purposes”.

This represented an attempt to exercise arms control by means of an economic tool, i.e., by collecting data on budgetary spending for military programmes. The obligation to exchange this type of information was considered an important measure to prevent a reoccurrence of war. During the period 1925 to 1931, 60 States submitted national reports on budget expenditures for national defence to the yearbook.

Shortly after the founding of the United Nations, initial proposals on the reduction of military budgets within this new organization were advanced in the General Assembly. These were put forward in the belief that such measures would facilitate global disarmament, including actual reductions of arsenals and the release of resources for economic and social development.¹

The eventual proposal, tabled in 1973, was to reduce by 10 per cent the military budgets of the five permanent members of the United Nations Security Council. It was explicitly suggested that part of these freed funds be utilized for development assistance. Although this proposal failed to materialize, it sparked a process within the General Assembly that eventually resulted in the less ambitious United Nations Standardized Instrument for Reporting Military Expenditures.²

¹ Charter of the United Nations, Article 26.

² Resolutions 3093 A (XXVIII), 3093 B (XXVIII).

In 1976, a matrix was developed for standardized reporting of military expenditures by all Member States, based on studies conducted at the request of the General Assembly. The General Assembly invited States to submit their comments to this matrix for further analysis. On the basis of these comments, an intergovernmental group of experts compiled recommendations³ for the 1978 special session of the General Assembly devoted to disarmament. That session decided to:⁴

- Carry out a practical test of the reporting system;
- Assess the results of the test; and
- Develop recommendations for further refinement and implementation of the reporting system.

In 1978, the General Assembly established an Ad Hoc Panel on Military Budgeting⁵ and also decided that the freezing or reducing of military expenditures in a balanced manner should be given a new impetus.⁶ To this end, the Disarmament Commission, an annual meeting of all United Nations Member States to consider broad disarmament themes, was requested to examine and identify effective ways of implementing the above-noted recommendations.

In 1979, the Ad Hoc Panel agreed to a set of guidelines to assist Member States in filing the reporting matrix. The following year, the Panel produced a report, analysing the submissions of 14 States, with differing budgetary systems and representing several geographical regions,⁷ as well as examining the problems of comparability. On the basis of this analysis, the Panel proposed some modifications to the matrix.

Taking into account the Panel's report, the General Assembly reaffirmed the urgent need to reinforce action in reducing military

³ A/32/194 and Add.1.

⁴ *Official Records of the General Assembly, Tenth Special Session, Supplement No. 4 (A/S-10/4)*, sect. III, paras. 89 and 90.

⁵ A/RES/33/67.

⁶ A/RES/34.83.

⁷ *Reduction of Military Budgets: International reporting of military expenditures* (United Nations publication, Sales No. E.81.I.9).

budgets, with a view to achieving international agreements.⁸ Also, the General Assembly recommended that, by 30 April every year, all Member States should report to the Secretary-General their military expenditures for the latest fiscal year for which data are available.⁹ Thus, in 1981, the Standardized Instrument on Reporting Military Expenditures came into existence.

The Instrument uses a standardized reporting form, consisting of an agreed matrix composed of columns representing different military groups or entities (strategic forces, land forces, naval forces, air forces, central support and command, paramilitary forces, and assistance) and rows representing categories of military expenditure, each with different levels of aggregation: (1) operating costs; (2) procurement and construction; and (3) research and development. Each of these categories is broken down into several levels of sub-categories.

The General Assembly, pursuant to the two resolutions referred to above, initiated a parallel approach to the issue of military expenditures. While the Disarmament Commission was dedicated to developing principles for the negotiation of agreements on the reduction of military budgets, the General Assembly was continuing its efforts to broaden participation in the United Nations Instrument.

The General Assembly had also established an Ad Hoc Group of Experts to further refine the reporting Instrument. In 1982, this Group submitted a study to the General Assembly,¹⁰ in which:

1. It recommended the development of purchasing power parities, reflecting the relative purchasing power of each country's currency, and price deflators applicable to the military sector in each State;
2. It recognized that a verification system might be necessary;
3. It did not suggest, at that time, any substantial changes to the Instrument.

⁸ A/RES/35/142A.

⁹ A/RES/35/142B.

¹⁰ *Reduction of Military Budgets: Refinement of international reporting and comparison of military expenditures* (United Nations publication, Sales No. E.83.IX.4).

In 1985, as a follow-up to the above-mentioned recommendations, a United Nations report, entitled “The Construction of Military Price Indexes and Purchasing Power Parities”,¹¹ was published, which enhanced the basis for future negotiations on the reduction of military budgets.

The operation of the Instrument was accompanied by discussions within the Disarmament Commission on “Principles which should govern further actions of States in the field of freezing and reduction of military budgets”. Although almost all these principles were agreed upon in 1986, disagreement over the role of transparency in military expenditures represented the main obstacle confronting the work of the Commission. The States of the Warsaw Pact opposed the demand of western countries that comparability and transparency in military expenditures be prerequisites for negotiations in their reduction. For this reason, the adoption of an agreed document within the Commission was delayed until 1989. Nevertheless, even after the adoption of the Principles, the issue of military budget reduction did not advance further due to the prevailing political-military situation at the end of the 1980s and the beginning of the 1990s.

At the same time, the General Assembly requested the Disarmament Commission to include in its agenda the item entitled “Objective information on military matters”. In 1992, after two years of deliberations, the Commission agreed on “Guidelines and Recommendations for Objective Information on Military Matters”, which were endorsed by the General Assembly.¹² According to this document, the United Nations Standardized System for Reporting Military Expenditures and the United Nations Register of Conventional Arms should continue their operation and be further improved.

The evolution in the objective and the attitude of Member States towards the United Nations Instrument for Reporting Military Expenditures can be traced by noting the changes in the titles of the relevant General Assembly resolutions. The title of the initial resolution, “Reduction of Military Expenditures”, was amended in

¹¹ *Reduction of Military Budgets: Construction of military price indexes and purchasing power parities for comparison of military expenditures* (United Nations publication, Sales No.E.86.IX.2).

¹² A/RES/47/54 B.

1989 to “Military budgets”, in 1991 to “Transparency of military expenditures”, and finally, in 1993 to “Reduction of military budgets: transparency of military expenditures”. Since 1994, the reporting of military expenditures has been dealt with under the General Assembly item “Objective information on military matters, including military expenditures”. This marked the completion of the transformation of the United Nations Instrument for Reporting Military Expenditures from a measure designed to facilitate the reduction of military budgets into a transparency measure, aimed at promoting confidence-building in the political-military sphere among States.

This transformation is also reflected in the language of the resolutions themselves. Resolution 35/142 B expressed the strong conviction of Member States “that the systematic reporting of military expenditures is an important first step in the move towards agreed and balanced reductions in military expenditures”. The latest General Assembly resolution on this subject merely underscored “that transparency in military matters is an essential element for building a climate of trust and confidence between States worldwide and that a better flow of objective information on military matters can help to relieve international tensions and is therefore an important contribution to conflict prevention”.¹³ Crucially, however, the reporting matrix has remained the same as before. It was designed with the objective to shed more light on the expenditures of militarily well-developed States, in order to possibly identify areas for reduction. Once agreed upon, the matrix did not change with the shifting objectives of the successive resolutions on the matter.

Currently, the United Nations Office for Disarmament Affairs (UNODA) issues an information request note annually to Member States requesting them to complete and return the reporting matrix, detailing their military expenditure for the latest fiscal year for which data are available. The responses are collated into a single document (with follow-up documents later in the year to incorporate late replies), and are posted on the UNODA website.¹⁴

¹³ A/RES/64/22.

¹⁴ Available from www.un.org/disarmament/convarms/Milex/html/MilexIndex.shtml.

III. Response patterns and transparency in military expenditure reporting

Response rates to the United Nations Instrument

Although all relevant General Assembly resolutions, since the establishment of the Standardized Instrument, have been adopted by consensus, the level of reporting on military expenditures remained low for a long period of time. The average number of submitted reports per year was 23 during 1981-1990 and 32 during 1991-2000.

The disintegration of the Communist bloc and the former Soviet Union ushered in increased reporting from newly independent States. Although a rise in reporting was also observed from the regions of Asia and Latin America and the Caribbean, their consistency in annual reporting remained an issue. The participation of African States over the same period can be assessed as occasional.

In order to encourage wider participation, the General Assembly requested the Secretary-General to convene consultations with international organizations that also receive reports on military expenditures.¹⁵ On 23 April 1998, the United Nations Department for Disarmament Affairs (now United Nations Office for Disarmament Affairs), the North Atlantic Treaty Organization (NATO), the Organization for Security and Co-operation in Europe, the International Monetary Fund, the World Bank and the United States Arms Control and Disarmament Agency met to discuss ways to adjust the Instrument.

Participants considered the structure of the Instrument, the capacity of Governments, the process of overseeing the reporting system and the incentives for Governments to participate. Five major recommendations were advanced:

- Elicit the views of Member States regarding obstacles to their participation;
- Raise the profile of the United Nations reporting system;
- Provide incentives to Member States to participate;
- Eliminate technical impediments; and

¹⁵ A/RES/52/32.

- Enhance the complementarities of and cooperation among different international and regional instruments.

Subsequent General Assembly resolutions requested the Secretary-General to continue consultations with regional organizations with a view to achieve universal participation in the Instrument.

Furthermore, in cooperation with interested States, UNODA conducted a series of regional workshops on transparency in armaments, which increased States' awareness about the reporting system and provided instructions for completing the standardized reporting form. In the course of these workshops, a simplified reporting form was suggested and discussed in order to take into consideration the lack of capacity in some States to compile reports on military expenditures and to encourage greater participation in the Instrument. In 2002, a simplified form composed of columns only for land, naval and air forces and rows only for broad categories of spending (as listed above) without subcategories was adopted by the General Assembly and added to the reporting system.

These actions resulted in a substantial increase of submitted reports, which was further aided by a rise in the number of United Nations Member States during 2001-2010. In 2001, the number of States that responded increased to 61. During 2001-2009, the annual response rate averaged at 74.¹⁶ A considerable increase in reporting from Asia, Eastern Europe, Latin America and the Caribbean, and Western Europe contributed to this result. An average of 13 per cent of returns were "nil" reports, meaning that one eighth of reporting States confirmed they did not have any military expenditures in the reporting year. Participation in the Instrument by countries from Asia and Latin America and the Caribbean remained around 25 to 33 per cent, whereas participation in the Instrument by African States barely exceeded 6 per cent (figure I). The reporting rates on global and regional levels for 2001-2010 are presented in figure II.

¹⁶ UNODA, "United Nations Standardized Instrument for Reporting Military Expenditures: Pattern of Global and Regional Participation by States 1996-2007", New York: UNODA, 2008.

Figure I. Regional participation

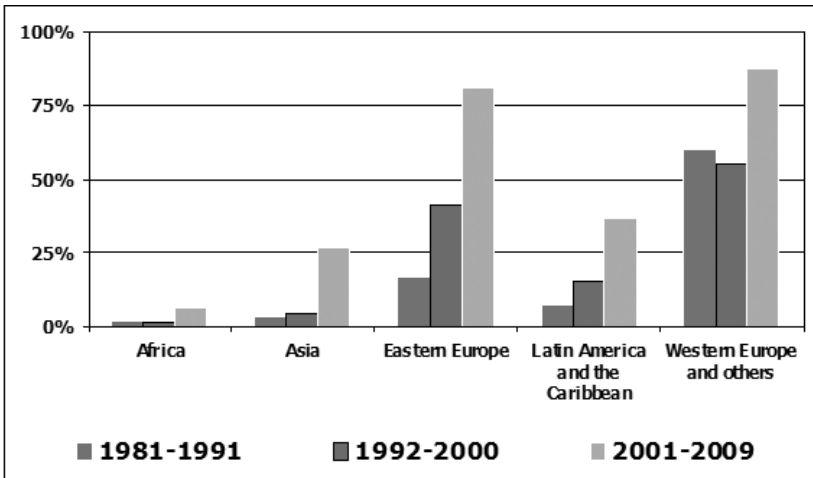
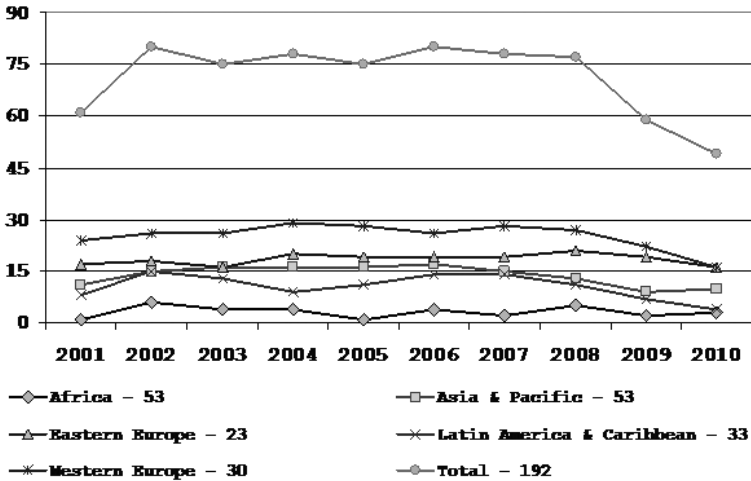


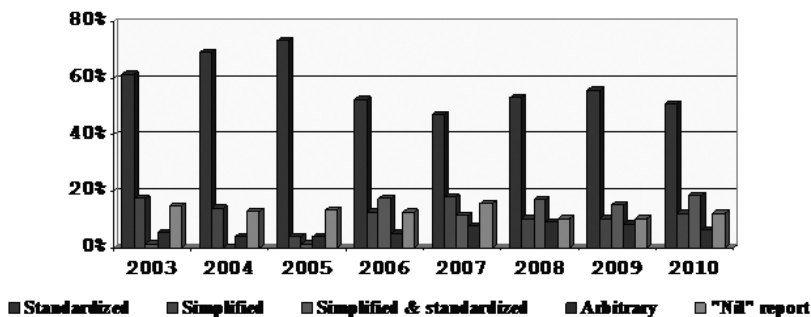
Figure II. Global and regional reporting on military expenditures in 2001-2010



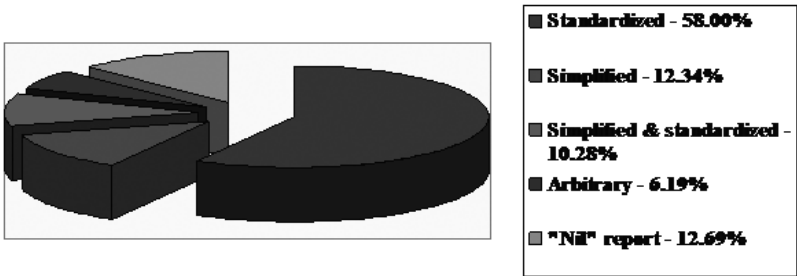
In reporting military expenditures, Member States utilize the standardized matrix or variants thereof, as well as a simplified reporting form or their own versions of a reporting instrument (see figure III (a)). As presented in figure III (b), the use of the standardized reporting form represents an average of 69 per cent of submitted reports. This includes the 10 per cent of reports when States submitted both the standardized and simplified form. The remainder are the “nil” reports (13 per cent), simplified (12 per cent) and arbitrary forms (6 per cent). It is difficult to conclude that the introduction of the simplified reporting form achieved a breakthrough in reporting military expenditures at the beginning of 2000. Nevertheless, the States that made the political decision to report did take advantage of this new format. Consequently, the content and form of the reporting Instrument should be regarded as critical elements when considering how to increase globally its relevance and attractiveness to Member States.

Figure III. The use of reporting forms

(a) Distribution by years since introduction of the simplified form



(b) Average percentage of the use of reporting forms



General availability of military expenditure data—the SIPRI military expenditure project

In addition to the United Nations Instrument, the rapid development of the Internet has considerably improved the public availability of data on global military expenditures. Although it is possible to find information from various sources on the Internet regarding military expenditures of a vast majority of countries, the quality and detail of such data varies greatly. The Stockholm International Peace Research Institute (SIPRI) military expenditure project has been compiling data on military expenditure worldwide since the late 1960s.

The objective of the project is to provide comprehensive, time-consistent information on military expenditure based on open sources for as many States as possible. For this purpose, SIPRI issues an annual questionnaire to all States, covered by the SIPRI military expenditure database.¹⁷ The questionnaire solicits the following information: the budgeted military expenditure for the current year and actual military expenditures for the three previous years, divided into categories based on the United Nations Instrument: personnel, operations and maintenance, procurement, construction, research and development, and paramilitary forces. The purpose of requesting several years of information in each questionnaire is to obtain overlap-

¹⁷ The SIPRI Military Expenditure Database currently covers 167 United Nations Member States. It includes all countries with at least one million inhabitants and some smaller countries.

ping series in successive years to enable SIPRI to assess consistency of data over time.

During 2002-2009, the 37 per cent approximate rate of response to the SIPRI questionnaire was slightly lower than the 39 per cent rate of response to the United Nations Instrument over the same period.¹⁸ However, SIPRI also seeks data from a variety of other sources, including published budget and expenditure documents from ministries of finance, reports of central banks and statistical offices, and official data from international organizations, such as the Asian Development Bank, the International Monetary Fund (IMF) and NATO. All sources, including the questionnaire, are evaluated to choose a series, which is as reliable, consistent and in conformity with SIPRI's definition of military expenditure as possible.¹⁹ In addition, SIPRI receives information from a network of experts working on a number of specific States, where either military spending is partially non-transparent, or a comprehensive understanding of military expenditure requires a careful examination of numerous budget lines in the original language.

SIPRI has the capability, therefore, to monitor the transparency in military expenditure, the different manners and levels of detail in which data on military expenditure is made publicly available and the trends in these variables over time.

Despite the low response rate to both the United Nations Instrument and the SIPRI questionnaire, information on military expenditure is available, in some form, for a majority of States. Of the 165 States registered in the SIPRI military expenditure database, reasonably authoritative information on military expenditure is available for 148 in 2007 and 142 in 2008, representing rates from 86 to 90 per cent.²⁰ Moreover, some clear regional patterns of data avail-

¹⁸ N. Kelly, "The reporting of military expenditure data", Appendix 5B in *SIPRI Yearbook 2010: armaments, disarmament and international security* (Oxford: Oxford University Press, 2010 (forthcoming)).

¹⁹ The goals of time-consistency and conformity, according to SIPRI's definition, may conflict, in which case time-consistency is prioritized.

²⁰ Based on the database published in June 2010. In 2009, there were somewhat more countries with missing data, due to the delay in obtaining data for the most recent year. The fact that SIPRI does not have data for these States does not imply that none exists; it usually means that these States have failed to reply

ability have emerged. Of the 13 States for which no data is available to SIPRI during 2007-2009, seven are from sub-Saharan Africa, one from South America, three from Central Asia, and two from East Asia. Regarding those States for which SIPRI does have data for some years between 2007-2009, it has been necessary to supplement this information by relying on secondary sources (such as the IMF) in the case of 28 States, of which 14 are from sub-Saharan Africa and 5 from the Middle East. Overall, SIPRI has not been able to obtain primary official sources of military expenditure information for almost two thirds of sub-Saharan countries (30 out of 46), for at least one of the years during 2007-2009. This corresponds to the pattern of responses to the United Nations Instrument, for which very few were received from sub-Saharan Africa.

The roughly 74 States reporting annually to the United Nations Instrument over most of the last decade are considerably less than the approximately 120 States that make some military expenditure information publicly accessible.²¹

Patterns of data availability among non-United Nations responders

A more focused analysis may be made by considering the extent of availability of military expenditure information for those countries that do not respond to the United Nations Instrument. SIPRI compared the responses to its military expenditure questionnaire by those States not responding to the United Nations Instrument with the broader availability of data online, in particular the level of aggregation.

For the fiscal years 2002-2008, 77 countries made no responses to the United Nations Instrument.²² A further seven gave data for

to the SIPRI questionnaire, and also that SIPRI has been unable to locate data despite extensive searches in both English and original language sources. However, as SIPRI lacks the resources to conduct work in the field, it is possible that print versions of relevant official documents are available domestically, but cannot be accessed online or by request from abroad.

²¹ The gap increases when one takes into account the habitual 8-11 “nil” reports received by the United Nations from States from which SIPRI does request information on military expenditure.

²² This refers to the fiscal years covered by responses, not, in most cases, the year in which the response was made. The regional breakdown of these countries

only one year over this period. Of those who gave data to the United Nations for one year, only two ever supplied data for the SIPRI questionnaire, and four did so on more than one occasion for any year from 2004 to 2008.

This finding is not surprising, given the similar nature of the instruments and the slightly lower response rate to the SIPRI questionnaire. An interesting situation has evolved, whereby some States, which do not respond to the United Nations Instrument, nevertheless, do make data on military expenditure available through other channels, particularly online. A thorough consideration would allow seeing whether the failure to respond to the United Nations Instrument is part of a general pattern of limited transparency in military spending and a lack of *willingness* to make such data publicly available, or a lack of *capacity*. Regardless, the situation undermines practical transparency in military expenditures.

Although some States do not make military expenditures (or general budgetary) information available online, they may do so in print form. However, the number of States that transmit official information in print form rather than electronically is rapidly diminishing. Given the increasingly rapid spread of Internet usage nowadays, it may be argued that the information found online reflects, to a reasonable extent, the total amount of information made available by States.

As almost all States provide access to some information regarding military expenditures, sometimes through third parties, such as the IMF, absolute secrecy with respect to such data does not appear to be the primary reason for non-reporting to the United Nations Instrument.²³ Partial confidentiality, whereby data on military expenditures is generally published in only a highly aggregated form, remains a widespread practice and may be the underlying reason for not responding in some instances.²⁴

was: Africa—43; Asia and Pacific—24; Eastern Europe—1; Latin America and the Caribbean—9.

²³ A more detailed study would require fieldwork to be undertaken in individual countries, which would necessitate a more fully resourced study.

²⁴ See e.g., Open Budget Initiative, available from www.openbudgetindex.org (accessed 8 September 2010) (Omitoogun and Hutchful (2006)).

The analysis demonstrated that, of the 90 States that supplied data through the United Nations Instrument for at most one year over the period 2002-2008, the categories of information on military expenditure available online were as follows:

No information	21
Single line for total expenditure	25
Very basic/basic breakdown	21
Fairly/very detailed breakdown	16
No regular armed forces	6
No established central government ²⁵	1

A “very basic” breakdown might consist of separate figures for recurrent and capital expenditure without further detail. A “basic” breakdown might subdivide spending according to one dimension of the United Nations Instrument, i.e. land, naval and air forces, or personnel, procurement and operations and maintenance, but lacking sufficient detail to complete the simplified reporting Instrument. The “fairly/very detailed” breakdown implies sufficient information to complete the simplified Instrument, or, possibly, a more detailed breakdown on one dimension.

This breakdown suggests that, in most cases, the lack of response to the United Nations Instrument may be part of a broader pattern of limited availability of military expenditure information in the form requested by the Instrument. A majority of the States in question supplied online, at most, a single total figure for the defence budget or similar. This provides no information as to the nature and purpose of military spending in the particular State, nor any means to assess the reliability or consistency of such figures.

However, approximately one fifth of States do provide detailed information on military expenditures, suggesting that the failure to respond to the United Nations Instrument may be due to a lack of political commitment and a reluctance to disclose confidential military

²⁵ This refers to Somalia. Information on which countries have no regular armed forces was taken from the Central Intelligence Agency World Factbook.

information. It might therefore be worthwhile to engage specifically with these States to ascertain the reasons for non-response.

A particular regional dimension to the problem is clearly noticeable in Africa, where 47 States provided no more than one reply to the SIPRI questionnaire, 40 of which fall into the categories of “basic” breakdown or less. This is consistent with the conclusions from the SIPRI project called “Budgeting for the military sector in Africa” (Omitoogun and Hutchful, 2006), which found severe weaknesses in the military budgeting processes in a number of case studies of countries from across sub-Saharan Africa.

These weaknesses included: the lack of a clearly defined and publicly available defence policy or security analysis on which military budgeting decisions could be based, limited transparency in the military budgeting process, poor civilian control over the military sector, limited involvement of parliament in decision-making, lack of capacity in parliament and civil society for analysing and monitoring military spending, poor budgetary control and discipline, and widespread off-budget expenditure.²⁶ In many African countries therefore, the failure to respond to the United Nations Instrument may lie in a combination of reasons: the lack of institutional capacity for monitoring and disseminating information on military budgets and the prevailing culture of secrecy, which pervades the military sector. However, it is not possible to clearly impute these factors in the scope of the present study.

IV. Assessing the comprehensiveness and effectiveness of military expenditure data reported through the United Nations Instrument

All States have agreed to promote transparency in military expenditures through the United Nations Instrument. In assessing the Instrument’s effectiveness, it is important to consider not only how

²⁶ South Africa is the one exception, which, while not responding to the United Nations Instrument during the period 2002-2007, consistently responded to the SIPRI questionnaire and provided online a very detailed breakdown of its defence budget, which came closer to meeting the principles of “Public Expenditure Management”, outlined by the World Bank.

many States respond, but also the extent to which the figures provided are accurate and reliable. One must also consider the extent to which figures from different States or from different years are properly comprehensive and comparable, based on similar definitions of military expenditure.

Although the United Nations does not work with a specific definition of military expenditure, the definition implied by the Instrument's reporting form and by the associated guidelines suggests an inclusive one similar to that used by SIPRI as a guiding principle.²⁷ States are expected to provide accurate information on their military expenditures, which should be measurable, verifiable and comparable to that from other States, in order to build confidence and credibility through and in the Instrument.

There are several reasons why published data on military expenditures may lack reliability, comprehensiveness or comparability among States, a number of which are discussed by Hendrickson and Ball (2002), and Omitoogun (2003). They include:

1. When differences exist between “institutional” classifications of military spending, reflecting the expenditure of a national department or ministry of defence, and “functional” classifications, which assign Government expenditures to a number of standard functions, such as health, education and national defence, independent of the ministry or agency which actually does the spending;
2. When certain items of military expenditure are transparently accounted for domestically, but are included in the budgets of other ministries, and may therefore be excluded from reported military expenditure figures. For example, pensions may be paid by the Social Security Ministry, while paramilitary forces may come under the Interior Ministry. These may also be classified under some other function in functional classifications (e.g. social welfare, law and order);

²⁷ *Transparency in Armaments: United Nations Standardized Instrument for Reporting Military Expenditures—Guidelines*, UNODA. Available from www.un.org/disarmament/convarms/Milex/html/Milex_Publications.shtml (accessed 8 September 2010).

3. When certain items of military expenditure are included in other budget lines in a non-transparent manner; for example, when military research and development are funded from a general science and technology budget, where the division between civil and military research is not made explicit;
4. When some military expenditure is funded from off-budget funds, for example: arms imports may be funded wholly or partially from such funds in many States, in particular from those based on revenues from natural resources;
5. When the military has access to its own internally generated sources of revenue, such as military-run enterprises or payments from third parties for protective services, which are not included in the state budget;
6. When funds are diverted from other budget lines to fund items of military expenditure in a manner unaccounted for in national budgets or expenditure reports;
7. When countries have weak systems of budgetary discipline and control (especially in the military sector), possibly leading to substantial and unreported differences between budgeted and actual expenditure.

The military expenditure figures reported through the United Nations Instrument may not always reflect a comprehensive representation of a State's military spending. Reports from different States or from the same State in different years may not always be properly comparable. An analysis, conducted by SIPRI, of responses to the United Nations Instrument, if compared with other data sources, including those used by SIPRI, suggests that military pensions are the most commonly omitted item from United Nations responses, followed by expenditure on support, administration and command functions, as well as paramilitary forces. As many States do report such items, such inconsistencies limit the validity of cross-country comparisons.

In assessing the effectiveness of the Instrument, one should also bear in mind that its purpose and assignments have evolved over the period of its operation, while the reporting matrix has not. Section II of this Occasional Paper illustrates that, initially, the Instrument

was regarded as a tool for future international negotiations on actual reductions of military budgets; however, since the 1990s, its role has been narrowed to that of a transparency measure. The matrix, however, continues to elicit the data aimed at identifying potential budget reductions. As a transparency measure, the Instrument may not necessarily require such detailed information. For example, the submission of information regarding arms manufacturing capabilities and advanced defence research facilities has only limited relevance for States with less developed capacity.

It would be advisable to reconsider the necessity of retaining all the elements in the reporting matrix. In the present context of transparency, the continued relevance of providing information on contributions to military pension funds, civil defence, military assistance and domestic paramilitary forces could be reassessed, as these expenditures often have limited external ramifications.

In addition, the Instrument's effectiveness and reliability would be further improved if the reported data were accompanied by concise explanations. Moreover, the Instrument's usefulness may be enhanced, if its scope were expanded to include information on the current year's military budget and plans, in order to put subsequent submissions into context.

The introduction of the simplified reporting form did ease the burden for States with capacity problems in reporting their military expenditures. However, the simplified reporting form did not increase the relevance of the Instrument, as illustrated by the continued low rate of reporting from African, Asian, Latin American and Caribbean States.

In contrast, many of these States more willingly provide information on their military expenditures, either separately or in connection with other budget-related data, to the IMF and the World Bank. These States may continue to set other priorities than participating in an Instrument, which was designed to help reduce the sometimes excessive military spending of the big powers but failed to free funds to help developing countries.

Why are these international financial organizations more attractive for reporting purposes? Is it because in reporting to the IMF and the World Bank, the financial and not the military aspect is

more dominant? Is it because there may be direct budgetary benefits involved in reporting to these institutions? The existing divergence in reporting the same information to one institution, but not necessarily to the other, might warrant more in-depth exploration, as well as how the reporting matrix could be amended to encourage better reporting from developing States.

In this connection, one option to further explore would be to allow the matrix to break down information on expenditures specifically dealing with Security System Reform (SSR) and other activities related to security and development. In 2005, the Organization for Economic Cooperation and Development clarified its definition of official development aid to include programmes focusing on security expenditure management, the role of civil society in the security sector, legislation on child soldiers, SSR, civilian peacebuilding, conflict prevention and conflict resolution, and control of small arms and light weapons.²⁸ Such expenditures are, in principle, eligible for official development aid. It could be beneficial for developing States to present such expenditures coherently in reporting their military expenditures.

“In order to promote the establishment and maintenance of international peace and security with the least diversion for armaments of the world’s human and economic resources, the Security Council shall be responsible for formulating, with the assistance of the Military Staff Committee referred to in Article 47, plans to be submitted to the Members of the United Nations for the establishment of a system for the regulation of armaments.”

UNITED NATIONS CHARTER, ARTICLE 26

Another option for increasing the relevance of the Instrument for more States is to explore if it could relate to the standard set in Article 26 of the United Nations Charter. Granted, this Article must be seen in the context of the Security Council. Nevertheless, Article 26 sets a global standard for promoting the establishment and maintenance of

²⁸ OECD Development Assistance Committee, “Conflict Prevention and Peacebuilding: What Counts as ODA?”. Available from www.oecd.org/dataoecd/32/32/34535173.pdf (accessed 8 September 2010).

international peace and security with the least diversion of the world's human and economic resources to armaments. The relevance of such a standard is not limited to the Security Council and the conceptual link to the Instrument is an obvious one.

V. Conclusions and recommendations

The United Nations Standardized Instrument for Reporting Military Expenditures aims to promote worldwide transparency in military expenditures. In order for the Instrument to be effective, it requires a high rate of responses from Member States, containing reliable, consistent and comparable information.

The Instrument has achieved a measure of success in that many Member States have participated periodically in it since its creation in 1981: almost two thirds of States (124 out of 192, or 65 per cent) have responded with data for at least one year. The number of States reporting annually increased substantially at the turn of the century. This level was maintained until 2009, when the number began to decline.

The overall submission rate, at roughly 38 per cent each year, remains low. Moreover, only 30 countries responded with data every year during 2001-2009. Over the last decade, the average number of annually submitted reports stands at 74. An analysis of States which have not reported recently or which have rarely responded to the Instrument suggests that this lack of regular reporting is, in most cases, not peculiar to the United Nations Instrument, but is due to the practice of these States to generally limit dissemination of information on military expenditure. Often, these States have provided, at most, only very basic breakdowns of their military expenditures.

However, given the fact that the majority of States make some form of military expenditure-related information available to SIPRI or to international financial institutions, absolute secrecy with respect to these data would not appear to be the primary reason for not responding to the United Nations Instrument. It is more likely due to a low prioritization on the part of State officials. Also, national regulations or engrained practices governing the confidentiality of military matters may contribute to a lack of reporting of information related to military expenditures to the United Nations.

A more detailed field survey would be required to better understand what would be necessary to enable and encourage participation in the United Nations Instrument. Such a study could seek to identify the processes in military budgeting in different countries, the format in which military budgets are produced, the public availability of and the efforts to disseminate information on military budgets and the obstacles thereto, as well as the use of the United Nations Instrument, in particular.

The content of the responses from different States participating in the Instrument varies considerably in the coverage of submissions. Moreover, the responses are not necessarily comparable. The problems and limitations of the United Nations Instrument, as described in this paper, reflect the much wider limitations of publicly available data on military expenditure, in general.

United Nations Member States attach importance to preserving and strengthening transparency with respect to military matters, including military expenditures, which require ensuring that the information provided by States remains available to the public. In this regard, upgrading the United Nations database and making it more reliable and accessible to users, as well as ensuring the operation of the United Nations Standardized Instrument for Reporting Military Expenditures, should be considered as priority matters.

The upcoming review of the operation and further development of the United Nations standardized reporting system by the GGE in 2010-2011 provides an opportunity for expert analysis and recommendations that may help to improve implementation of the Instrument. On the basis of the considerations and the analysis discussed in this Occasional Paper, the upcoming GGE might wish to include the following issues in its deliberations:

1. The current role of the United Nations Standardized Instrument for Reporting Military Expenditures within the United Nations arms regulations, disarmament measures and processes.
2. Taking into account the Instrument's transformation over the years from serving as a tool for discussion on reduction of military budgets to one of promoting transparency

in military matters and building confidence among States, the Group may wish to consider the appropriateness of the current reporting template and bringing it into conformity with present objectives.

3. The reconsideration of retaining the existing elements of the reporting matrix. In particular, reconsideration of the need to provide data on contributions to military pension funds, civil defence, domestic military assistance and domestic paramilitary forces. In this connection, the continuing use of the simplified reporting form could also be discussed.
4. The possibility of expanding the Instrument's scope by including information on military budgets and plans for the current year.
5. Consideration of the possible breakdown of national information on Security Sector Reform and other activities related to security and development, in order to ensure the relevance of the Instrument for different countries and regions.
6. The relevance of Article 26 of the United Nations Charter.
7. Integration with other reporting systems, including those of international financial institutions and cooperation with regional organizations.
8. Introduction of regularly reviewing the operation of the United Nations Instrument by governmental experts in order to sustain the process. Given the complexity and sensitivity of the issue, it is unlikely that a one-time review would suffice to improve the functioning of the Instrument.
9. Introduction of national points of contact for reporting military expenditures.

Annex. Regional distribution of reports to the United Nations Standardized Instrument for Reporting Military Expenditures

Table 1. Group of African States

<i>Year of Secretary-General's report</i>	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
<i>No. of reports</i>	18	1	6	4	4	1	4	2	5	2	3
1. Burkina Faso	1 (1994)	Y	Y				Y	Y	Y	Y	Y
2. Gambia	1 (1981)										
3. Ghana				Y							
4. Côte d'Ivoire	1 (1982)										
5. Lesotho	1 (1985)										
6. Madagascar	2 (1994; 2000)										
7. Mauritania	1 (1996)										
8. Mauritius	3 (1981; 1985; 1993)		Y	Y	Y		Y		Y		Y
9. Morocco									Y		
10. Namibia	1 (1993)						Y	Y	Y		
11. Niger	2 (1984; 1992)										
12. Senegal	1 (1982)		Y		Y						
13. Seychelles	1 (1982)		Y		Y						
14. Sierra Leone			Y								
15. Sudan	2 (1981; 1985)										
16. Togo	1 (1983)										
17. Tunisia									Y	Y	Y
18. Zambia				Y	Y		Y				
19. Zimbabwe			Y	Y		Y					

Notes:

1. Data for 2010 is as of 31 July 2010 and may not be complete because reporting was still in progress when this paper was published.
2. The table includes 19 of the 53 States belonging to the African group that submitted their reports to the United Nations Instrument at least once.

Table 2. Group of Asian and Pacific States

<i>Year of Secretary-General's report</i>	1981-2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>No. of reporting States</i>	40	11	15	16	16	16	17	15	13	9	10
1. Bangladesh				Y		Y	Y	Y	Y		Y
2. Cambodia				Y	Y	Y	Y	Y	Y		Y
3. China								Y	Y	Y	
4. Fiji			Y						Y		
5. Indonesia	2 (1981; 1982)			Y	Y	Y	Y				Y
6. Japan	12 (1982-1984; 1986-1988; 1990; 1995; 1997-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
7. Jordan	3 (1994; 1996; 2000)	Y	Y	Y	Y	Y		Y			
8. Kazakhstan	1 (1993)	Y	Y	Y	Y	Y	Y	Y			Y
9. Kiribati		Y			Y	Y					
10. Kyrgyzstan					Y		Y		Y		
11. Lao People's Democratic Republic				Y							
12. Lebanon	1 (1987)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
13. Malaysia	2 (1987; 1990)		Y	Y	Y	Y		Y			
14. Marshall Islands				Y	Y	Y	Y	Y			
15. Mongolia			Y				Y	Y	Y		
16. Nauru		Y	Y	Y			Y	Y	Y	Y	Y
17. Nepal	1 (2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
18. Palau			Y								
19. Philippines	3 (1988; 1993; 1994)	Y	Y	Y	Y		Y			Y	
20. Qatar	1 (1981)		Y								
21. Republic of Korea					Y	Y	Y	Y	Y	Y	Y

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<i>Year of Secretary-General's report</i>	1981-2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
22. Samoa	1 (1985)		Y		Y	Y		Y	Y	Y	Y
23. Solomon Islands					Y	Y	Y	Y			
24. Tajikistan							Y				
25. Thailand	10 (1983-1984; 1987-1988; 1991-1992; 1997-2000)	Y	Y	Y		Y	Y		Y	Y	
26. Timor-Leste				Y							
27. Tonga						Y					
28. Uzbekistan	3 (1997-1998; 2000)	Y	Y	Y	Y						
29. Vanuatu		Y					Y				

Notes:

1. Data for 2010 is as of 31 July 2010 and may not be complete because reporting was still in progress when this paper was published.
2. The table includes 29 of the 53 States belonging to the Asian group that submitted their reports to the United Nations Instrument at least once.

Table 3. Group of Eastern European States

<i>Year of Secretary-General's report</i>	1981-2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>No. of reporting States</i>	95	17	18	16	20	19	19	19	21	19	16
1. Albania			Y		Y	Y	Y	Y	Y		
2. Armenia	1 (1997)			Y		Y	Y	Y	Y	Y	Y
3. Belarus	5 (1992-1995; 2000)	Y		Y	Y	Y	Y	Y	Y	Y	Y
4. Bosnia and Herzegovina					Y	Y	Y	Y	Y	Y	
5. Bulgaria	10 (1990-1999)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

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<i>Year of Secretary-General's report</i>											
	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
6. Croatia	5 (1993; 1995; 1997-1999)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
7. Czech Republic	6 (1991-1992; 1994-1995; 1997-1998; 2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
8. Estonia	4 (1996; 1998-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9. Georgia	1 (2000)	Y	Y	Y	Y	Y	Y	Y	Y		
10. Hungary	9 (1990-1996; 2000)	Y	Y		Y	Y	Y	Y	Y		Y
11. Latvia	3 (1994-1995; 2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12. Lithuania	4 (1997-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
13. Moldova	3 (1995-1996; 2000)	Y	Y	Y	Y		Y	Y	Y	Y	Y
14. Montenegro									Y	Y	
15. Poland	10 (1990-1992; 1994-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
16. Romania	10 (1985-1988; 1991-1993; 1997; 1999-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
17. Russian Federation	5 (1990-1991; 1995; 1997-1998)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
18. Serbia	3 (1991-1993)		Y	Y	Y	Y			Y	Y	Y
19. Slovakia	6 (1995-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
20. Slovenia	6 (1995-2000)	Y	Y	Y	Y	Y	Y			Y	
21. The former Yugoslav Republic of Macedonia		Y	Y		Y		Y	Y	Y	Y	Y

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<i>Year of Secretary-General's report</i>	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
22. Ukraine	4 (1993-1995; 1998)	Y	Y		Y	Y		Y	Y	Y	Y

Notes:

1. Data for 2010 is as of 31 July 2010 and may not be complete because reporting was still in progress when this paper was published.
2. The table includes 22 of the 23 States belonging to the Eastern European regional group that submitted their reports to the United Nations Instrument at least once.

Table 4. Group of Latin American and Caribbean States

<i>Year of Secretary-General's report</i>	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
<i>No. of reporting States</i>	72	8	15	13	9	11	14	14	11	7	4
1. Argentina	15 (1985-1998; 2000)		Y			Y	Y	Y	Y	Y	
2. Barbados	5 (1989-1992; 1994)		Y								
3. Bolivia						Y	Y	Y			
4. Brazil	10 (1991-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
5. Chile	11 (1984-1986; 1988; 1991-1996; 1999)	Y	Y		Y	Y	Y		Y		
6. Colombia	4 (1983; 1989; 1991; 1996)								Y	Y	Y
7. Costa Rica	1 (1999)	Y	Y	Y	Y	Y	Y			Y	
8. Dominican Republic	1 (2000)		Y						Y		
9. Ecuador	3 (1995; 1997; 2000)	Y	Y	Y	Y	Y	Y	Y			
10. El Salvador	3 (1987; 1996; 2000)	Y	Y		Y			Y	Y		Y

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<i>Year of Secretary-General's report</i>	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
11. Grenada				Y				Y			
12. Guatemala			Y	Y	Y	Y		Y	Y		
13. Honduras			Y			Y					
14. Jamaica				Y	Y	Y	Y	Y			
15. Mexico	7 (1981-1982; 1994-1995; 1997; 1999; 2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
16. Nicaragua				Y			Y	Y	Y		
17. Panama	2 (1987; 1993)		Y			Y		Y	Y		
18. Paraguay	2 (1994; 1999)			Y			Y	Y			
19. Peru	3 (1992-1994)	Y	Y	Y						Y	
20. St. Lucia	2 (1985; 1988)		Y	Y			Y	Y			
21. St. Vincent and the Grenadines	1 (1981)						Y	Y			
22. Suriname	1 (1984)						Y		Y	Y	
23. Trinidad and Tobago				Y	Y		Y				
24. Uruguay	1 (1999)	Y	Y	Y							

Notes:

1. Data for 2010 is as of 31 July 2010 and may not be complete because reporting was still in progress when this paper was published.
2. The table includes 24 of the 33 States belonging to the group of Latin America and the Caribbean States that submitted their reports to the United Nations Instrument at least once.

Table 5. Group of Western European and Other States

<i>Year of Secretary-General's report</i>	1981-2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>No. of reporting States</i>	333	24	26	26	29	28	26	28	27	22	16
1. Andorra				Y	Y	Y	Y	Y	Y	Y	Y
2. Australia	16 (1982-1986; 1991-1999)		Y	Y	Y	Y		Y	Y	Y	Y
3. Austria	17 (1981-1996; 1999)	Y	Y		Y	Y			Y	Y	
4. Belgium	14 (1981; 1983-1988; 1990; 1992-1993; 1997-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
5. Canada	18 (1981-1985; 1987-1997; 1999-2000)	Y	Y	Y	Y	Y	Y	Y	Y		Y
6. Cyprus	4 (1982; 1992; 1994; 1997)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
7. Denmark	16 (1981-1988; 1990-1992; 1994-1995; 1997; 1999- 2000)	Y	Y	Y	Y	Y	Y	Y			
8. Finland	13 (1981- 1989; 1996; 1998-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9. France	15 (1982- 1983; 1985; 1987-1990; 1993-2000)	Y	Y	Y	Y			Y		Y	Y
10. Germany	19 (1981-1994; 1996-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

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<i>Year of Secretary-General's report</i>	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
11. Greece	13 (1987- 1995; 1997-2000)	Y		Y	Y	Y	Y	Y	Y		
12. Iceland	1 (1994)		Y	Y	Y	Y	Y	Y	Y		
13. Ireland	7 (1982-1985; 1987-1988; 1993)		Y		Y	Y	Y	Y	Y	Y	Y
14. Israel	3 (1988; 1989; 1991)				Y		Y	Y	Y	Y	
15. Italy	17 (1981- 1984; 1986-1995; 1997-1998; 2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
16. Liechtenstein	1 (1991)	Y	Y	Y	Y	Y	Y	Y	Y		Y
17. Luxembourg	9 (1983; 1989; 1991-1995; 1997; 2000)	Y	Y	Y	Y	Y	Y	Y	Y		
18. Malta	8 (1990-1993; 1996-1999)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
19. Monaco	2 (1999-2000)	Y	Y	Y		Y	Y	Y	Y	Y	Y
20. Netherlands	19 (1981-1991; 1993-2000)	Y	Y	Y	Y	Y	Y	Y	Y		Y
21. New Zealand	18 (1981-1992; 1994-1997; 1999-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
22. Norway	15 (1981-1991; 1993-1996)		Y	Y	Y	Y	Y	Y	Y	Y	Y
23. Portugal	11 (1983-1986; 1988-1993; 2000)	Y	Y	Y	Y	Y		Y	Y	Y	Y
24. San Marino		Y	Y	Y	Y	Y	Y				

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<i>Year of Secretary-General's report</i>	<i>1981-2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
25. Spain	12 (1986-1989; 1991-1996; 1998-1999)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
26. Sweden	15 (1981-1989; 1991-1992; 1994-1996; 2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
27. Switzerland	4 (1996; 1998-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
28. Turkey	13 (1981-1989; 1992-1994; 1999)	Y			Y	Y	Y	Y	Y	Y	
29. United Kingdom	19 (1981-1999)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
30. United States	14 (1981-1990; 1997-2000)	Y	Y	Y	Y	Y	Y	Y	Y	Y	

Notes:

1. Data for 2010 is as of 31 July 2010 and may not be complete because reporting was still in progress when this paper was published.
2. All 30 States belonging to this regional group submitted their reports to the United Nations Instrument at least once.

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