
1. Introduction

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I. Background and rationale

Two interrelated developments gave rise to this study. The first was the result of a SIPRI study on the military expenditure of African states. This study concluded that an examination of the processes of budgeting for the military sector in African countries would provide a better understanding of the influences on the levels of military spending in those countries than a simple search for the final budget figure for the military sector.¹ The second was the initiation of the security sector reform debate at the February 2000 symposium organized by the British Department for International Development (DFID).² The emphasis of this new debate was on the process of managing military expenditure, in place of donors' earlier, narrow focus on the level of military spending.

While these developments provided the immediate motivation for undertaking this study, the central role played in the 'African problem' by security—or its absence—meant that the need for a study of military budgetary processes in Africa went much deeper, being intertwined with the whole problem of governance and development in Africa. Issues such as the diversion of resources for defence purposes and the proper balance between expenditure on security and on development were part of the disarmament discourse in the developing world as far back as the 1970s. These issues returned to the centre stage from the late 1980s as a result of widespread conflict on the continent, the phenomenon of failed states, the international financial institutions' public expenditure management reforms and bilateral donors' concerns about how their economic assistance was used by poor states.

Donors attempted to impose a predetermined ceiling (or 'acceptable level') on the military expenditure of states. These attempts were directed especially at those states deemed to be engaged in 'excessive' or 'unproductive' expenditure on the military at the expense of the social sector and economic development, and they paid little regard to local security concerns. They also failed to yield the expected results. Instead they led to two unintended consequences: (a) the deliberate manipulation of military expenditure figures; and (b) the resort to

¹ Omitoogun, W., *Military Expenditure Data in Africa: A Survey of Cameroon, Ethiopia, Ghana, Kenya, Nigeria and Uganda*, SIPRI Research Report no. 17 (Oxford University Press: Oxford, 2003).

² British Department for International Development (DFID), *Security Sector Reform and the Management of Military Expenditure: High Risks for Donors, High Returns for Development*, Report on the Security Sector Reform and Military Expenditure Symposium, London, 15–17 Feb. 2000 (DFID: London, June 2000), URL <<http://www.dfid.gov.uk/pubs/files/ssrmes-report.pdf>>.

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off-budget spending, which further compounded the problem of public expenditure management. These unintended consequences arose primarily because recipient countries disagreed with the donors on the issue of overspending on the military. In addition, the recipient countries did not accept that their military expenditure constituted unproductive spending.

To promote an understanding of the problems caused by this approach, donors convened several meetings between 1990 and 2000 with a specific focus on the issue of military expenditure and development in developing countries.³ These meetings and commissioned studies⁴ reached fundamental conclusions, which can be summarized as follows.⁵

1. The data on military expenditure, on which judgement on excessive military expenditure was based, were very weak and needed improvement.⁶

2. Even though it could be excessive or inappropriate, military expenditure is not necessarily unproductive expenditure if it leads to an improvement in the well-being of citizens.

3. The focus should be on the process that decides the level of military expenditure rather than on the level of spending per se.

4. Defence should be treated no differently from other parts of the public sector in terms of policy formulation, budgeting, implementation or monitoring. In other words, the key governance principles of transparency, accountability, discipline and comprehensiveness in planning should apply to the military sector just like any other sector.

These conclusions found some resonance at the International Monetary Fund (IMF) and the World Bank, which had started to use the opportunities provided by the end of the cold war to take a critical look at the issue of military expenditure in member countries. By the mid-1990s, both organizations had started to include military expenditure issues in their dialogue with recipient countries. Given the pre-eminent roles played in development cooperation by the IMF and the World Bank, this development encouraged other donors, especially member

³ In 1992 and 1993, 4 donor meetings were held, in The Hague, Tokyo, Berlin and Paris, to discuss the issue of military spending in developing countries. Since the policy of imposing a limit on military spending in recipient countries was just beginning, its impact could not be assessed. By the time of the donor meeting held in Ottawa in 1997, however, evidence was beginning to emerge of the failure of the policy. The report of the Ottawa meeting emphasized the need to strengthen the budgetary decision-making processes in recipient countries and to consider their legitimate security needs when deciding on spending limits. Organisation for Economic Co-operation and Development, Development Co-operation Directorate, 'Final report and follow-up to the 1997 Ottawa Symposium', Paris, June 1998, URL <<http://www.oecd.org/dataoecd/16/48/1886718.pdf>>.

⁴ One such study is Lamb, G. with Kallab, V. (eds), *Military Expenditure and Economic Development: A Symposium on Research Issues*, World Bank Discussion Papers 185 (World Bank: Washington, DC, 1992), URL <<http://www-wds.worldbank.org/>>.

⁵ Of course, not all these meetings reached all of these conclusions. In particular, the 4th conclusion was not reached until the 2000 DFID meeting.

⁶ Michael Brzoska and Nicole Ball had earlier discussed the major weaknesses of military expenditure data. Brzoska, M., 'The reporting of military expenditures', *Journal of Peace Research*, vol. 18, no. 3 (1981), pp. 261-75; and Ball, N., *Third-World Security Expenditure: A Statistical Compendium* (Swedish National Defence Research Institute: Stockholm, 1984).

countries of the Organisation for Economic Co-operation and Development (OECD), to do the same with the recipients of their development assistance.⁷ Partly as a result of this and, more significantly, of the problems of widespread conflict and post-conflict public security, donors began to understand the central role played by security in development.⁸ Donors realized that some level of military expenditure is needed by states to meet their legitimate security needs and to provide the secure environment necessary for the sustainable development that is the goal of development assistance.⁹

The ‘process’ approach

The conclusion of the 2000 DFID meeting on Security Sector Reform and Military Expenditure—that an integrated approach should be taken to the management of military expenditure in particular, and of the security sector in general—proved to be a major reason for the shift in some donors’ approach to military expenditure. The new approach, known as the ‘process’ or ‘governance’ approach, combines good governance practices and sound financial management principles with security considerations and ‘focuses attention on the institutional framework for both managing trade-offs between different sectors and for the effective management of the resources devoted to the defence sector’.¹⁰ There is no guarantee that the new approach will lead to an immediate reduction in military expenditure; on the contrary, in the short to medium term military expenditure may appear to increase, as previously off-budget military spending is brought on budget, and expenditure may rise in real terms as the armed forces are made more professional through training and the modernization of equipment. Ultimately, however, reduced military expenditure may be achieved once proper governance principles are entrenched in the system.

The process approach offers three main potential advantages to both donors and recipient countries. First, it has the potential to reveal the exact process of budgeting for the military sector, the actors involved and the kinds of trade-off made between the military and other sectors. Ultimately, it can show whether the level of resources allocated to the military is justifiable. Transparency in the decision-making process can also reveal how reliable data are. Second, for recipient countries the process approach provides a unique opportunity to justify—to donors and their own citizens—the level of military expenditure and the extent of military needs, especially where spending limits imposed by

⁷ The majority of the members of the OECD are the major shareholders of the International Monetary Fund and the World Bank.

⁸ See, e.g., the World Bank’s PovertyNet, URL <<http://www.worldbank.org/poverty/voices>>.

⁹ Short, C., British Secretary of State for International Development, Keynote address at the DFID Security Sector Reform and Military Expenditure Symposium, London, 17 Feb. 2000, reproduced in Annex 1: Speeches in British DFID (note 2), pp. 24–27.

¹⁰ British Department for International Development, ‘Security sector reform and the management of defence expenditure: a conceptual framework’, Annex 3: Discussion Paper no. 1 in British DFID (note 2), p. 47.

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donors mean that the basic security needs of the state cannot be met. Third, if donors focus on the application to the military sector of good governance principles, rather than the level of spending, the argument of political interference in domestic affairs of recipient countries carries much less weight and even becomes less sensitive.

These new ideas are gradually gaining ground, although donors still hesitate to adopt an approach that involves greater engagement out of fear of being accused of interfering in the internal political affairs of recipient states or of becoming entangled in their often complex security situations.¹¹ An increasing number of donors are becoming involved in efforts to improve the security sector in recipient countries. An indication of how far this process has developed is the fact that such engagement is now discussed at meetings of the OECD's Development Assistance Committee. At these meetings, the possibility of counting support for the security sector as part of official development assistance is becoming a major issue.¹²

II. The objective and focus of the study

The objective

This study is a pioneering effort to apply the process approach to an assessment of military expenditure management. Eight countries are used as case studies: Ethiopia, Ghana, Kenya, Mali, Mozambique, Nigeria, Sierra Leone and South Africa. The study is concerned not so much with the level of spending in these countries—even though this is touched on—as with the processes by which these countries arrive at their levels of spending. In using this approach to examine the processes of allocating resources to the military sector, the extent of adherence to the principles of defence planning and programming and sound public expenditure management is a major focus. The guiding principle for the book is that the military sector should be treated no differently from the other parts of the public sector and should be subjected to the same standards, rules and practices. Various studies have shown that military budgets in Africa lack scrutiny by the various oversight bodies and are often protected against cuts when there is a shortfall in expected government income, making the military sector better resourced in comparison to other sectors.¹³ While the military

¹¹ Hendrickson, D., 'A review of security-sector reform', Working Paper no. 1, Centre for Defence Studies, King's College, London, 1999.

¹² Organisation for Economic Co-operation and Development (OECD), Development Assistance Committee (DAC), 'Annex 5: ODA coverage of certain conflict, peace building and security expenditures', *DAC Statistical Reporting Directives* (OECD: Paris, 28 Apr. 2004), URL <<http://www.oecd.org/dac/stats/dac/directives/>>. See also OECD, DAC, 'Conflict prevention and peace building: what counts as ODA?', DAC High Level Meeting, Paris, 3 Mar. 2005, URL <<http://www.oecd.org/dataoecd/32/32/34535173.pdf>>.

¹³ Gyimah-Brempong, K., 'Do African governments favor defense in budgeting?', *Journal of Peace Research*, vol. 29, no. 2 (May 1992), pp. 191–206; Mohammed, N. A. L., *What Determines Military Allocations in Africa: Theoretical and Empirical Investigation* (African Development Bank: Abidjan, 1996); Gyimah-Brempong, K., 'Is the tradeoff between defense spending and spending on social welfare an illu-

sector does differ from other sectors in that certain aspects require some form of confidentiality, this should not confer any special status upon it in terms of resource allocation, transparency, accountability and oversight.

Thus, the main objective of this study is to critically examine the military budgetary processes of a sample of African states with a view to identifying the main actors and institutions in the budgetary process and their roles. Different actors and institutions play different roles in the budgetary process which affect both the level of expenditure and the reporting and auditing of expenditure. The other objective of this study has been to contribute to building local (African) capacity in the area of defence analysis through the use of local researchers.

These two broad objectives are set against the background of: (a) highly unreliable official military expenditure data; (b) presumed off-budget military expenditure; and (c) the scarcity of local researchers with expertise in defence analysis.

The focus

Two issues about this study's use of the process approach need to be flagged from the outset. One is the seemingly narrow focus of the study on the *military* budgetary process. A focus on the wider security sector could have been more appropriate and would perhaps have provided a slightly different set of conclusions. However, since this is a ground-breaking study and since what is true for the military sector is largely true for the whole security sector, nothing has been lost by focusing on the military, which, in any case, is generally assumed to consume the most resources and to be the least transparent of the security forces. Indeed, to ensure that the study did not lose its focus, it was decided early in the project to use a word with an unambiguous meaning to describe the section of the security sector on which research attention was to be directed: hence the use of the term 'military' rather than 'defence', which has a much broader meaning in many African states.¹⁴ Where, following local terminology in particular countries, the term 'defence' is used in this book, it refers to the military as defined here.

The second issue is that the adoption of the process approach should not be assumed to imply general support for the belief subsisting in many circles, including the donor community, that African states spend, relatively speaking, too much on the military sector. Across Africa, there is a general underfunding of the public sector, including the military sector. While other sectors in poor states receive support from external sources, the military sector receives little such support, especially since the end of the cold war. Yet African military forces are increasingly being used for internal security purposes and inter-

tion?: Some evidence from tropical Africa', *Eastern African Economic Review*, vol. 5, no. 2 (Dec. 1989), pp. 74–90; and Omitoogun (note 1), in particular chapters 8 and 9.

¹⁴ Many African governments use the term 'defence' very loosely to cover a broader concept of state security which includes paramilitary forces and the customs service.

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Table 1.1. Military expenditure per capita in 2004 and as a share of gross domestic product in 2000–2003, by region and by income group

Per capita expenditure figures are in US\$, at current prices and exchange rates.

Region/income group (GDP/GNI per capita) ^a	Military expenditure per capita, 2004	Military expenditure as a share of GDP (%)			
		2000	2001	2002	2003
World (\$6019)	162	2.3	2.3	2.4	2.5
<i>Region</i>					
Africa (\$775)	18	2.2	2.1	2.1	2.1
Americas (\$16 599)	597	2.7	2.8	3.0	3.3
North America (\$36 464)	1 453	2.9	2.9	3.2	3.6
Latin America (\$3406)	47	1.3	1.5	1.4	1.3
Asia (\$2651)	45	1.6	1.6	1.6	1.6
Europe (\$15 397)	351	2.1	2.0	2.1	2.1
Western Europe (\$23 971)	530	2.0	2.0	2.0	2.0
Central and Eastern (\$3133)	112	2.8	2.9	2.9	3.0
Middle East (\$4513)	248	7.0	7.5	6.9	6.7
Oceania (\$24 145)	516	1.8	1.8	1.8	1.8
<i>Income group</i>					
Low income (≤\$765)	20	2.3	2.0	1.8	1.8
Lower-middle income (\$766–\$3035)	46	2.6	2.7	2.7	2.7
Upper-middle income (\$3036–\$9385)	136	2.5	2.6	2.4	2.4
High income (≥\$9386)	867	2.2	2.2	2.4	2.5

GDP = Gross domestic product; GNI = Gross national income.

^a The figures in parentheses after regions are 2003 GDP per capita. The ranges in parentheses after income groups are 2003 GNI per capita.

Source: Sköns, E. *et al.*, 'Military expenditure', *SIPRI Yearbook 2005: Armaments, Disarmament and International Security* (Oxford University Press: Oxford, 2005), table 8.2, p. 316.

national peacekeeping operations without any corresponding increase in resources. One of the reasons for the prolonged conflicts in weak African states is the national armies' lack of superior firepower that could put down armed rebellions at an early stage.¹⁵ Indeed, the ramshackle state of many military establishments in Africa is as much evidence of underfunding as a reflection of mismanagement of resources. The lack of adequate resources for the armed forces is glaring in some of the African states that are undertaking reforms of their military sectors. For instance, Uganda's defence review showed the need for reform in several key areas of the military sector. However, the costs of the

¹⁵ For an elaboration of the state of African military establishment see Howe, H. M., *The Ambiguous Order: Military Forces in African States* (Lynne Rienner: Boulder, Colo., 2001). Herbst, J., 'African militaries and rebellion: the political economy of threat and combat effectiveness', *Journal of Peace Research*, vol. 41, no. 3 (May 2004), pp. 357–69.

reforms are quite high and Uganda cannot carry them out without external support.¹⁶

Table 1.1 compares the proportion of Africa's gross domestic product (GDP) absorbed by military expenditure with that in other regions of the world. Compared with Asia, Latin America, Oceania and Western Europe, Africa's military burden is high. However, it should be borne in mind that a handful of Africa's 53 states account for a disproportionate share of its military expenditure, while the majority are barely able to take care of their militaries due to a dearth of resources. As the table shows, Africa's military expenditure per capita is the lowest in the world; below the average for low-income countries, the category to which the majority of countries on the continent belong. In their resource-constrained environment, many African states feel that they cannot afford both security and development. Although it is commonly acknowledged that military means are not the only way to provide security, the link between security and development is well established and so critical choices have to be made between investing available resources in security and in other sectors and on how best to synthesize security and development objectives. The trade-offs that are inevitable in the process may not meet the expectations of donors but may be unavoidable given domestic realities. Within the context of resource constraints, however, there is a need to ascertain the level of mismanagement of resources: what proportion of the, sometimes bloated, military budget actually goes towards the maintenance of the military, and what proportion falls into private hands owing to opaque management practices.

The adoption of the process approach, with its emphasis on adherence to sound public expenditure management principles and due consideration of the security environment, may aid the resolution of this dilemma.

III. Methodology and scope of the study

The study's analytical model

In order to apply the process approach to the study, a framework of an ideal process is needed. The study uses an analytical framework (see chapter 2) that is an amalgamation of: (a) internationally accepted standards of sound public expenditure management,¹⁷ which includes good governance principles and sound financial management practices; and (b) an ideal policy, planning, pro-

¹⁶ 'Uganda to spend \$630 million to restructure military', *New Vision* (Kampala), 25 July 2005.

¹⁷ Ball, N. and Holmes, M., 'Integrating defense into public expenditure work', Commissioned by the British DFID, London, Jan. 2002, URL <http://www.gfn-ssr.org/document_result.cfm?id=6>. See also World Bank, *Public Expenditure Management Handbook* (World Bank: Washington, DC, 1998), URL <<http://www1.worldbank.org/publicsector/pe/handbooks.htm>>; and Ball, N., 'Managing the military budgeting process: integrating the defence sector into government-wide processes', Paper presented at the SIPRI/ASDR workshop on Budgeting for the Military Sector in Africa, Accra, 25–26 Feb. 2002, URL <http://www.sipri.org/contents/milap/milex/mex_afr_publ.html>.

gramming and budgeting framework for armed forces.¹⁸ In other words, it combines economic and security considerations as the basis for determining and managing military expenditure. This balance is important for both the finances and the security of the state. The overarching principle of the framework is that the military sector should be treated no differently in terms of policy development, planning and budgeting from any other part of the public sector. It requires an integrated set of policy principles that involve the military and other sectors in the national policy framework and reflect the country's social, economic and political environment. The translation of this policy into a defence plan allows for the appropriate allocation and efficient use of resources. This framework is based on the assumption that all armed forces have a constitutional role, which enjoins them to serve as guarantors of the territorial integrity and the sovereignty of the nation.

According to this analytical framework, the budgetary process involves a number of institutions and actors that differ from country to country. In an ideal situation, however, the stages involved in the process remain basically the same. The overall policy direction and economic policy framework of the government have a major influence on the process. The objective is to ensure that government allocates resources appropriately to the military sector within the bounds of what the state can afford. It is also important that the process is transparent and participatory—since the approach will be most successful in a democratic environment—and that the military sector competes on an equal footing with all other government sectors.

A participatory process means that economic managers and oversight bodies such as the legislature and the auditor-general play a central role and that non-state actors are consulted. The various stakeholders in the process should receive the amount and type of information required to ensure that appropriate decisions are made. They also need to receive it in timely fashion. Accountability and control are essential; thus, the last three stages in the process outlined below—output monitoring, accounting for expenditure and evaluating results—are an important part of the process approach. The following are the main elements of an acceptable budgetary process for the military sector.

1. The financial envelope for the security sector is defined by the government and communicated to those responsible for overseeing strategic planning for the defence sector.

2. The security environment is analysed.

3. The constitutional and legal framework within which the decision is to be made and implemented is identified.

4. The challenges for the armed forces are defined. These are usually articulated in a defence White Paper or similar policy paper.

¹⁸ Le Roux, L., 'The military budgeting process: an overview', Paper presented at the SIPRI/ASDR workshop on Budgeting for the Military Sector in Africa, Accra, 25–26 Feb. 2002, URL <http://www.sipri.org/contents/milap/milex/mex_afr_publ.html>.

5. The types of military capability required to manage the challenges are identified and the options weighed.
6. The size, shape and structure of the armed forces are defined.
7. Resources are allocated and the military budget prepared.
8. Planned activities are implemented and functional areas aligned and rationalized in order to produce an effective defence organization.
9. Outputs (results) are monitored.
10. Expenditure is accounted for properly.
11. Outputs are evaluated and audited, and results are fed into future plans and reported to the relevant legislative and executive bodies.

While it is recognized that the framework described above may not be applicable in its entirety to all existing military budgetary processes across Africa, two compelling reasons make the use of an ideal process framework attractive (in this case for research). One is the need for a standard measure of good practice in the military policy, planning and budgeting process that will serve as the basis for assessing practice in a number of Africa states. Without such a measure it becomes difficult to assess performance in the sector. The other is that it provides conceptual support for the study on which to anchor the analyses in the case studies. A common conceptual approach provides a good basis for a comparative analysis in the whole study and helps point the way to how processes might be strengthened.

In a number of African states the gap between formal and actual processes for determining military expenditure is currently significant. The study therefore examines both the *de jure* and *de facto* processes of decision making for military budgeting.

Research design

In view of the perceived sensitive nature of the study and the need to gain access to information, two researchers were commissioned for each case study: an academic researcher and a military practitioner, serving or retired. This proved quite useful in three seemingly difficult case studies. Two workshops were held as part of the study. The first, at the beginning of the study, was to familiarize the researchers with the methodology of the study, in particular the analytical framework, the research questions and what to expect in the field. The second was to discuss the findings of the study at the completion of the country studies.

To define the conduct of the actual research, a set of research questions was discussed and refined at the first workshop. These questions served as the main guide for the conduct of the research in the countries. The researchers supported the structured questions with documentary analysis and interviews with key actors in the budgetary process.

The essence of the structured approach was to provide a basis for the comparative analysis of the country studies according to the respective adher-

Table 1.2. Key background facts about Ethiopia, Ghana, Kenya, Mali, Mozambique, Nigeria, Sierra Leone and South Africa

	Ethiopia	Ghana	Kenya	Mali	Mozambique	Nigeria	Sierra Leone	South Africa
Area (km ²)	1 133 880	238 537	582 646	1 240 140	799 380	923 768	71 740	1 219 090
Location	Hom of Africa	West Africa	East Africa	West Africa	Southern Africa	West Africa	West Africa	Southern Africa
Date of independence	–	1957	1963	1960	1975	1960	1961	1910/1994
Colonizing country	–	UK	UK	France	Portugal	UK	UK	UK/white minority
Institution or restoration of democracy	1994	1993	1992	1992	1994	1999	1996/1998 ^a	1994
Constitutional form	Parliamentary, federal	Presidential, unitary	Presidential, unitary	Semi-presidential, unitary	Semi-presidential, unitary	Presidential, federal	Presidential, unitary	Parliamentary, mixed federal/unitary
Form of rule before democracy	Transition from one-party rule	Military	One-party	Military	One-party	Military	Military	Minority
Proportion of seats in legislature held by ruling party, Aug. 2005 ^b (%)	54	51	58	53 ^c	64	59 ^d	74	70
Approximate size of armed forces, 2004	182 500	7 000	20 000	7 350	10 700	80 000	12 500	55 750
Estimated population, 2005	77 431 000	22 113 000	34 256 000	13 518 000	19 792 000	131 530 000	5 525 000	47 432 000
GDP, 2004 (US\$ m.) ^e	8 208	8 833	15 615	4 928	5 548	71 326	1 070	212 898
GDP per capita, 2004 (US\$) ^e	116	434	482	404	292	500	201	4 500

^a President Ahmad Tejan Kabbah of Sierra Leone, elected in 1996, was deposed by a coup in May 1997. He was restored to office in Mar. 1998.

^b In Ethiopia, Nigeria and South Africa, this refers to the lower house of the legislature. Ghana, Kenya, Mali, Mozambique and Sierra Leone have unicameral legislatures.

^c President Amadou Toumani Touré of Mali was elected as an independent candidate and the Prime Minister, Ousmane Issoufi Maïga, is not affiliated to a political party. This figure refers to the alliance of ADEMA-PASJ and RPM, which hold 44 and 35 seats, respectively, in the 147-seat National Assembly.

^d In the Nigerian Senate, which has extensive powers, 70% of the seats are held by the ruling People's Democratic Party.

^e Figures for gross domestic product (GDP) are in current prices.

Sources: **Area:** *The Times Comprehensive Atlas of the World*, 11th edn (Times Books: London, 2003); **Legislature:** 'Ethiopian PM wins disputed poll', BBC News Online, 9 Aug. 2005, URL <<http://news.bbc.co.uk/2/4/135408.stm>>; Parliament of Ghana, 'About the Parliament: who is where?', URL <http://www.parliament.gh/about_whoiswhere.php>; Parliament of Kenya, 'Composition and functions of Parliament', URL <<http://www.parliament.go.ke/composition.php>>; 'Mali', *Europa World Year Book 2005* (Routledge: London, 2005), p. 2868; 'New Mozambican leader hails win', BBC News Online, 22 Dec. 2004, URL <<http://news.bbc.co.uk/2/4/115869.stm>>; Nigeria Congress, 'The House of Representatives: members', URL <<http://www.nigeria.congress.org/rep/repstlist2003.asp>>; 'Sierra Leone', *Europa World Year Book 2005*, p. 3829; Parliament of South Africa, 'National Assembly: state of parties', URL <<http://www.parliament.gov.za/>>; **Armed forces:** chapters 3–10 in this volume; **Population:** United Nations, Department of Economic and Social Affairs, *World Population Prospects: The 2004 Revision* (United Nations: New York, 2004), URL <<http://esa.un.org/unpp/>>; **GDP:** International Monetary Fund, *World Economic Outlook Database*, Apr. 2005, URL <<http://www.imf.org/external/pubs/ft/weo/2005/01/data/>>.

ence of the eight countries to the principles of defence planning and programming and public expenditure management. Their adherence is categorized as ‘high’, ‘medium’ or ‘low’ and is used to identify patterns, find explanations and develop recommendations on how to improve the level of adherence (see chapter 11).

Throughout the project an international advisory group, comprised of experts in security analysis, supported the study team. The advisory group helped in many respects, including the initial drawing up of research questions, the identification of country researchers from their existing networks and the review of earlier drafts of the chapters.

Regional and country coverage

This study covers eight African countries: Ethiopia, Ghana, Kenya, Mali, Mozambique, Nigeria, Sierra Leone and South Africa. Key background facts about these countries are given in table 1.2. These countries do not fully reflect the diversity of the African continent in linguistic, cultural or geographic terms. Nor do they adequately capture the various budgetary traditions or practices found in Africa. Their choice became inevitable owing to the severe constraints encountered while conducting the study in the 14 countries which formed the ideal selection for the original project plan.

First, there was a dearth of qualified researchers to carry out the study in a number of the countries. Second, there were indications that some of the countries were hostile to the conduct of this kind of research. As well as the researchers’ safety being put at risk if the study were to continue in those countries, access to information seemed likely to be denied. As a result, a number of countries where research proved impossible were either dropped or replaced. Given the circumstances, the original criteria for selecting case studies—geographical distribution, language (both anglo- and francophone), data availability, the nature of the state and the availability of researchers—were amended: the availability of researchers and of an environment conducive to research became the two most important criteria.

Regardless of the criteria, South Africa was chosen as a subject for study because of its success in the post-1994 transformation of its government in general and its budgetary process in particular.

IV. The structure of this book

This book is divided into 12 chapters. After this introduction, chapter 2 describes good practice in military budgeting, setting out the main principles and the ultimate objective of such good practice in military budgeting. Chapters 3–10 feature the eight country studies. In a comparative analysis, chapter 11 examines the extent of adherence in the country studies to the principles in the analytical model. It also offers a set of explanations for the level and pat-

tern of adherence. In conclusion, chapter 12 provides recommendations both for national governments in Africa on how to improve their military budgetary processes and for the international community on how to contribute to this aim.

V. A note on the study findings

The majority of the eight countries in this study fall into the category of low adherence to the best practices of military budgeting. However, it is important to point out that the standards in the analytical model against which these countries are assessed are high. If the same standards were applied to developed countries, very few would qualify for the 'high' category. To a great extent, therefore, in a comparative perspective, the current situation in the countries studied is not as bad as the classification may suggest. Indeed, most of the countries in this study are making great efforts to reform their military management systems, a development that is too recent to assess. The fact that it was possible to carry out the study at all in these countries, with access to top government officials, is in itself a reflection of an increasing openness that would have been difficult to imagine a few years ago.