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Series 9:
SSR and sustainable peace & development

Module 9.5 Improving security sector-related public expenditure

"I have seen first-hand how civilians were maltreated by troops and police. People's properties were not properly protected. It was an issue of lack of accountability on the side of the troops, a lack of oversight bodies and authorities that should be giving direction to the armed forces. Above all we did not respect the civilians amongst which we work. (…) **This is why the military and other security institutions must see security sector reform as in fact in their own interest.** Because it helps them put in place rules and proper control arrangements, (that) demonstrate to the civilian public that indeed they are responsive to them, and accountable to them – **they're there to provide the security that is required by the people."**

Kellie Conteh, Minister of Defence, Sierra Leone

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These modules reflect the UN's collective, evolving knowledge on an essential concern when building peace: how to make security institutions function so that they serve the greater good. CRO**SSR**OADS enables the Organization to support nationally owned work on SSR&G coherently and authoritatively – thus contributing to saving lives and improving livelihoods.

Introduction

A security sector Public Expenditure Review (PER) is a written assessment that helps governments and international organizations determine if security institutions are fiscally sustainable, well-governed, and fit for purpose. PERs analyze four broad dimensions of budget allocations to the security sector:

(i) *affordability* – can we pay for it, now in the future?
(ii) *efficiency* – are we doing things the right way, e.g., paying for soldiers and buying equipment while minimizing costs?
(iii) *effectiveness* – are we doing the right thing, e.g., are security outcomes improving and consistent with stated objectives?
(iv) *transparency* – are data on security expenditures comprehensive, consistent, and publicly accessible?

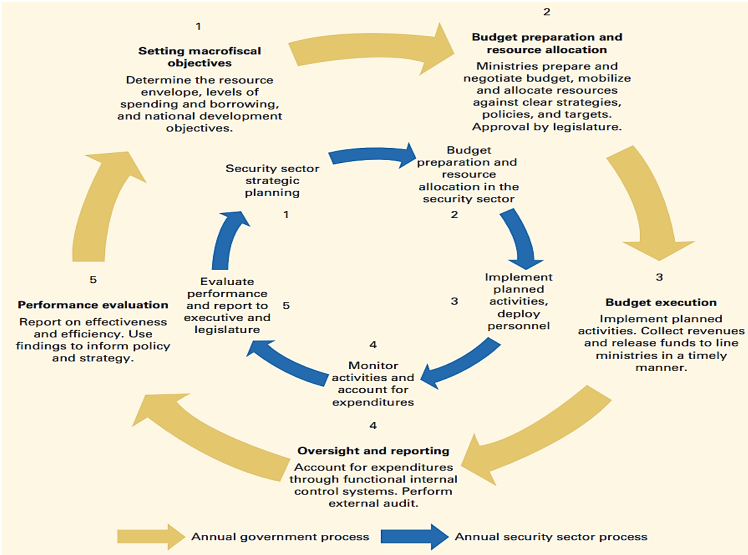
Depending on the country context and macroeconomic framework, PERs identify the reforms needed in the budget cycle to improve these dimensions of security spending.

PERs can be undertaken by the World Bank, by ministries of finance or other organizations.

The scope of security sector PERs will vary depending on conflict, security, and econom-

ic factors, as well as government buy-in. PER reports may focus on an aspect of public financial management (PFM) in the security sector such as fiscal sustainability of security expenditures, on personnel management and capital investment, asset management and disposal, or on the predictability and control of budget execution or budget reliability – all in line with the [Public Expenditure and Financial Accountability (PEFA)](#) framework. *PERs thus help decision-makers link policy, strategy, and operational priorities with financing, and therefore get a more complete picture of opportunities and obstacles in security sector governance.*

Figure 1: The Security Sector and the Budget Cycle



Source: Harborne, Dorotinsky, and Bisca (2017)

1. Why this is important

First, PERs help ensure that security sector institutions are effectively integrated into the budget cycle. By balancing competing objectives, the budget allows the government to strategically allocate scarce public resources to achieve the greatest public good. Also, good practices in budget execution strengthen accountability. Conversely, when budget processes fail systematically, security spending becomes unaffordable and institutions become ineffective (**see text box**). Corruption in the security sector endangers a country's fiscal position, but also weakens operational effectiveness of defence and security forces by undermining personnel, procurement, and asset management.

What is the PEFA framework?
The PEFA framework is the globally recognized tool for PFM systems across seven pillars:

(i) budget reliability
(ii) transparency of public finances
(iii) management of assets and liabilities
(iv) policy-based strategy and fiscal budgeting
(v) predictability and control in budget execution
(vi) accounting and reporting
(vii) external scrutiny and audit

Second, security sector PERs can contribute to conflict prevention. Severe deficits in the transparency, accountability, and responsiveness of security and justice institutions are a major cause and driver of violent conflict throughout the world[1]. Security sector PERs can help identify these deficits. They can also assist governments and external partners in making data-driven policy and decisions on the modernization and professionalization of security institutions (and their cost-effectiveness) – also when budget cuts are not envisaged.

1 United Nations and World Bank, Pathways for Peace. Washington, DC: World Bank, 2018.

Third, PERs help identify a realistic and sustainable financial envelope for the security sector. This task is critical for achieving the four objectives of macroeconomic and fiscal policy:

- **Fiscal sustainability:** Control of the overall fiscal position is determined by the future implications of current fiscal policies, and whether the government can continue to pursue its budgetary policies without endangering its solvency[2].
 The security sector should therefore be fully incorporated into the annual budget formulation process. Some budget lines may require a certain level of confidentiality, but this can never be a reason to exempt the security sector from the budget cycle. Like other government sectors it should be subject to aggregate fiscal constraints and ceilings and incorporated in medium-term fiscal projections and planning.
- **Allocative efficiency:** The budget must balance competing demands and allocate scarce public resources where they will have the greatest benefit. This is one of the most difficult tasks of the ministry of finance, as the security sector usually takes a large share of the national budget, especially in fragile and conflict-affected states[3].
 The government must offset demands from the military and security forces against those of other sectors. And within each security institution, there must be a well-balanced prioritization between the competing programme elements. For example, in the criminal justice system this means prioritizing resources for crime prevention, police, judiciary, prosecution and legal aid, and corrections.

> Prior to the 2020 military coup, Mali doubled its military spending as a percentage of GDP at a time when the International Monetary Fund (IMF) calculated that the country was losing a fifth of its economic output to insecurity. However, efforts to establish an electronic payment system for military personnel were cancelled in 2016, with Malian audit institutions reporting the diversion of wages from soldiers, ghost soldiers on the payroll, and financial irregularities in procuring equipment[1].
>
> 1 Dennis M. Tull. '"Rebuilding Mali's army: the dissonant relationship between Mali and its international partners." International Affairs, Volume 95, Issue 2, March 2019, Pages 405-422.

It is also important to analyze all sources of revenue. For instance, in middle-income coun-

2 E. Croce and Juan-Ramon, V. Assessing Fiscal Sustainability: A Cross Country Comparison. IMF Working Papers. Washington, DC: International Monetary Fund, 2003.

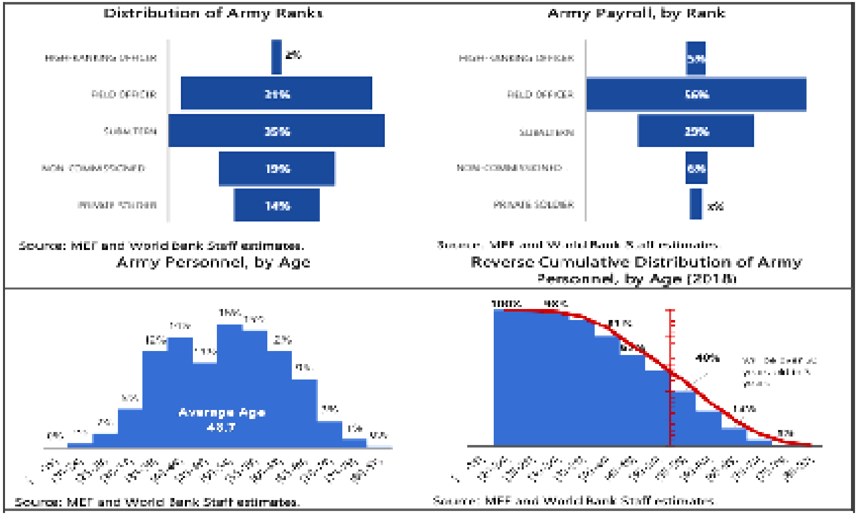
3 Bisca, Paul M. "Can Peace Become Affordable? Lessons from Security Sector Expenditure Reviews in West Africa." Brief No. 2, March 2019. Paris: European Union Institute for Security Studies.

tries, state-owned enterprises[4] are often owned by security institutions, especially the military, and the revenues and expenditures must be included and reported, as well as revenues from security sector asset sales.

- **Operational efficiency and effectiveness:** The objective is to achieve outputs and outcomes that are economical, efficient, and effective and so get the most out of all funds expended.

The *Guinea-Bissau Security Sector PER (2019)* displayed that the armed forces had an inverted pyramid structure. More than 60 percent of the wage bill was allocated to the top third of the ranks compared to 9 percent for the lower ranks – denoting a failure to plan for human resources. Furthermore, an estimated 40 percent of personnel were due for retirement in five years' time.

Figure 2: Composition of Guinea Bissau's Military expenditure



Source: World Bank, Guinea-Bissau Public Expenditure Review: Managing Public Finances for Development (2019).

- **Fiscal transparency and accountability:** Some categories of defence expenditures may be treated differently due to their sensitive and confidential nature (e.g., contingency plans). However, good governance in the security sector requires the provision of open

4 Yezid Sayigh. *Owners of the Republic: An Anatomy of Egypt's Military Economy.* Washington, DC: Carnegie Middle East Center, 2019.

and transparent access to financial decisions and data so that civilian and security sector officials can be held accountable for their actions. Governance, oversight, and civilian control of security institutions are often the rationale for SSR, and they are particularly important in terms of accounting for spending in a sector that often seems a "black box" to outsiders. Large categories of defence expenditures have been claimed to be off budget, meaning they are beyond the control of parliament or national audit offices due to national security reasons or weak PFM systems, increasing the potential for misuse of resources and misrepresenting the public resources being invested in the security sector. The UN Report on Military Expenditures database and the similar SIPRI database can be helpful sources of military expenditures data for IFIs.

Fourth, security sector PERs can strengthen collaboration between the UN and international financial institutions (IFIs). Investing in conflict prevention and enhancing partnerships with IFIs are among the key measures advocated in *Our Common Agenda*, the UN Secretary-General's vision for effective multilateralism. These proposals are compatible with IFI priorities. For example, the World Bank Group's *Strategy for Fragility, Conflict, and Violence 2020-2025* and the International Monetary Fund's *Strategy for Fragile and Conflict-Affected States* (2022) recognize that partnering with the UN system is mission-critical in the world's most vulnerable countries. PERs can inform country-level policy dialogue between IFIs and the UN system and create platforms for discussion on the challenges, costs, trade-offs, and financial implications of maintaining peace and security.

Lastly, PERs can help advance prevailing SSR and governance norms. UN Security Council Resolution 2553 (2020) identifies security sector PERs among the instruments that help address dysfunctions that weaken security institutions and help build professional, effective, and accountable security institutions. More recently, the *Report of the Secretary-General on Strengthening Security Sector Reform* (2022) called for a greater use of PERs to (i) prevent and mitigate financing shortfalls for the security sector during the drawdown of peace operations; and (ii) strengthen the institutional capacity of conflict-affected states to mobilize, budget, allocate, and spend national resources on defense and security.

2. What we have learned

Lesson 1: Identifying Opportunities to Carry Out Security Sector PERs

A PER may be undertaken when a government faces critical economic and security policy decisions which often entail significant financial repercussions. Openings can be created by the implementation of peace agreements, the transition of peace operations, or economic crises that diminish the state's capacity to pay for security (**Table 1**). In other cases, conflict spillovers may require increases in security expenditures. Especially in fragile states, a vicious cycle is often at play between insecurity and weak fiscal positions: violence can prevent effective tax collection and block access to service delivery and investments, which are necessary for inclusive growth. Embarking on a PER is thus a judgment call in response to country-specific security, political, and economic trends.

National ownership and the level of trust between principals in ministries and agencies (and between the government and external partners) will be key factors to ascertain the scope of the PER. This is especially important where authorities and partners are discussing an overhaul of the entire security sector, such as after a peace agreement or a protracted security crisis. Historically, the alignment between national decision-makers, the UN, and the World Bank has occurred primarily during peacekeeping transitions that imply **a shift in security financing from external security assistance to domestic revenues**:

- In **Liberia** (2012), the joint UN-World Bank PER estimated the cost for the government to finance the security sector following the departure of peacekeepers from the United Nations Mission in Liberia (UNMIL).

- In **Somalia** (2017), as the military component of the African Union Mission in Somalia (AMISOM) was preparing to scale down, the UN and World Bank launched a security and justice PER to assist in evaluating revenue projections and future security costs to determine the affordability of the sector.
- In the **Sahel**, governments requested the World Bank to undertake security sector PERs primarily due to conflict spillovers. In **Mali** (2013), the PER identified risks and vulnerabilities in the public financial management of the army and police, while also running some long-term cost projections. In Niger (**2014**), the report forecasted rising defence expenditures in the wake of growing insecurity across the region.[5]

Table 1: Entry Points for a Security Sector PER

Type of Change	Examples
Political	Peace accords; implementation of obligations to international or regional organizations; new policies following a change in government administration; accession to regional security organizations.
Economic	Weak institutional capacity, economic shocks, or a period of low growth leading to changes in government revenues, expenditures, and fiscal space; the realignment of budget priorities following the adoption of a medium-term expenditure framework.
Security	Deployment or drawdown of a peace operation; conflict spillovers or a redefinition of regional security threats; public safety and security pressures created by organized crime groups and inter-personal violence; a new national security vision and/or strategy driven by SSR; transition from external assistance to domestic security provision.

Source: Adapted from Harborne, Dorotinsky, and Bisca (2017)

5 The UN was not involved in the security sector PERs undertaken in Niger and Mali. For examples of findings of these PERs, see Harborne, Dorotinsky, and Bisca (2017), Securing Development.

Lesson 2: Use the PER to Build Trust with Key Stakeholders

At the start of a PER, the PER team should examine the political economy of the security sector. PERs put forward recommendations to institutionalize systems that promote affordability and transparency. That is in line with UN and African Union SSR normative frameworks which mandate international organizations to support strengthening accountability, effectiveness, inclusiveness, and fiscal sustainability of security institutions. But it may be in the interest of some actors to avoid collaboration and oppose or undermine reform efforts.[6] Key players in the sector may perceive the PER exercise as a threat to their established informal networks of power and influence. A 'political economy assessment' (PEA) would map and weigh these and other barriers to a successful PER and provide suggestions to address them.

When political, social, and institutional divisions run deep, the PER can be used to build trust among key stakeholders. For instance, following the 2012 truce between the MS-13 and Barrio 19 gangs in El Salvador,[7] the World Bank undertook a security and justice PER to help the authorities in designing an integrated citizen security strategy (**Figure 3**). *Through the following steps, the Bank team carried out the PER both as a technical exercise, but also as a consensus-building mechanism*:

- **Mapping security and justice institutions according to key tasks and objectives.** These covered (i) crime and violence prevention; (ii) police patrolling; (iii) judicial process and sentencing; and (iv) sentencing supervision, imprisonment and rehabilitation
- **Creating thematic working groups to support the PER:** Each pillar of the sector identified in the mapping exercise became the focus of a working group set up with support from the Ministry of Finance and the Ministry of Justice and Security, who appointed

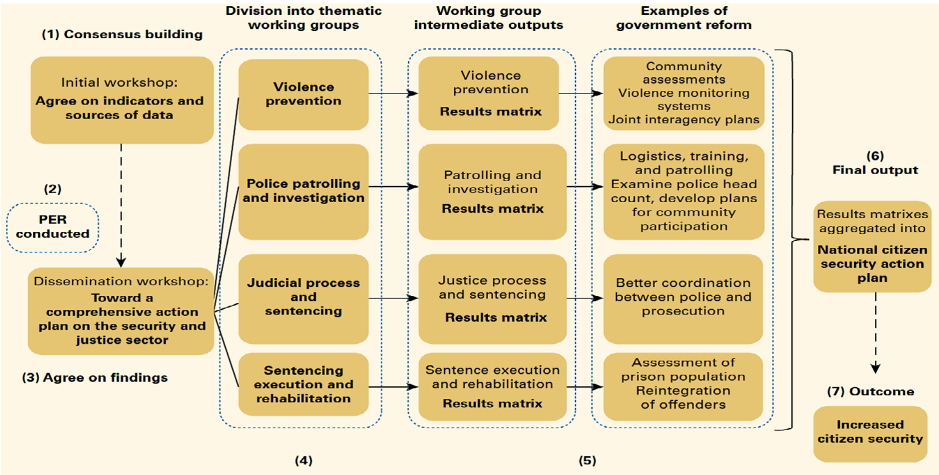
6 Thorodd Ommundsen, Bernard Harborne, and Rory Keane. "Following the money: The role of public financial management in SSR." In Adedeji Ebo and Heiner Hänggi, *The United Nations and Security Sector Reform: Policy and Practice*. DCAF: Geneva, 2020.

7 Harborne, Dorotinsky, and Bisca (2017), Securing Development, p.24, pp. 417-8. See also Paul M. Bisca and Gary J. Milante, Paul M. Bisca and Gary J. Milante. *"Defense Institution Building: Insights from the Development Sector."* In Michael Miklaucic and Alexandra Kerr (eds). Effective, Legitimate, Secure: Insights for Defense Institution Building. Washington, DC: National Defense University, 2017.

focal points. Working groups also included representatives from think tanks, academics, and civil society organizations.

- **Building consensus on sources of data and indicators of success.** These stakeholders then launched a participatory data collection effort to elicit reliable statistics, reviewing donors studies, and harmonizing data collected from various sources. Political sensitivities and logistical problems did not always allow for a complete data stock-taking. But the process generated momentum and over 30 organizations participated. The working groups also identified indicators of progress such as improved clearance rates, the optimization of case management in the justice system, reducing prison overcrowding, and improving the accountability of police.
- **Interagency coordination for reform:** Once the study was finalized, the government, World Bank, and partners encouraged a broad discussion that identified recommendations. Based on PER findings, each working group elicited a matrix of key steps to improve performance of the security sector.

Figure 3: El Salvador – Building on Security and Justice



Source: Harborne, Dorotinsky, and Bisca (2017), Securing Development

Lesson 3: Tailor the PER to the security and conflict context

High-impact PERs are customized to the country-specific manifestations of insecurity and conflict. Defence, policing, and criminal justice institutions may require different resources depending on the intensity and scope of conflict and violence (**Table 2**), which in turn will change the focus of the analysis. Regardless of the scope, PERs should elicit resource projections that cost objectives and courses of action identified by the various security sector strategies. *Three requirements are needed, and all are within the UN's comparative advantage:*

- **First, determine if defence, policing, and criminal justice institutions can adequately respond to present and future security threats.** When PERs are undertaken, foundational questions about security sector objectives and the appropriate force structure should be credibly answered by tailored national security strategies, policies, and plans. These documents should also provide organigrams and data on personnel or rank composition that would help cost expenditures. Since in fragile states these plans may not be always complete or accurate, SSR expertise is crucial to set the strategic context for the PER. *In fact, when these strategies are absent, the UN can play an essential role in producing security sector assessments that inform projections of security expenditures and fiscal space, in addition to PFM diagnostics.*
- **Second, cross-reference official documents with assessments of political economy analysis and field reports.** Building trusted relationships with counterparts in security ministries is a core activity for international SSR advisors, thereby providing a glimpse into the power dynamics within the armed forces or police. Given the UN's extended field presence, SSR officers can witness first-hand how security and justice services are provided in high-risk locations that are often inaccessible to World Bank staff. It is therefore important to systemize and triangulate field-based observations on scope, effectiveness, and accountability of security provision to generate a sector-wide analysis.
- **Third, build consensus among external security assistance providers.** Bilateral security assistance may not be always aligned with host country national security objectives. For example, if donors are interested primarily in fighting terrorism, they may provide

equipment and training in pursuit of quick military wins but underinvest in long-term security sector governance.[8] However, a country facing insurgents may not need expensive military hardware that cannot be maneuvered in environments where rebels have a tactical advantage. Ensuring that external security assistance is compatible with good governance standards also matters because the cost of external programmes often dwarfs national budget allocations for defence and security.

8 S. Watts et all. *Building Security in Africa: An Evaluation of U.S. Security Assistance in Africa from the Cold War to the Present*. Santa Monica: Rand Corporation, 2018.

Table 2: Security Expenditure Implications in Different Conflict Contexts

Context	Expenditure implications	What role for the security sector PER?
Instability and rising conflict risks	Defence expenditures may remain unchanged as required investments are identified and costed, but they might increase beyond the short run. Internal security spending may increase if threats are growing.	While diplomacy is being pursued, the military and internal security forces will likely wish to prepare contingency plans for urgent additional investments. These investments may focus on resolving capacity gaps related to emerging security challenges. *PERs can assess how rising investments affect fiscal sustainability.*
Active conflict	Security sector spending ceilings can be increased to finance additional personnel, equipment, supplies, and weapons.	Revised fiscal targets and policies will need to be developed to balance immediate operational requirements for defence and internal security forces with long-term fiscal sustainability. *The PER can examine the how cost drivers such as personnel, capital, and operating expenditures evolve.*
Post-conflict reconstruction	Security sector expenditures may get redistributed between military, police, and criminal justice with the implementation of peace agreements or the drawdown of peace operations. Provisions should be made for disarmament, demobilization, and reintegration (DDR) and SSR.	*The PER can establish a baseline of accurate expenditure estimates.* These will include numbers and readiness of security sector personnel, the condition of military equipment and assets, and the stock of military supplies. Expenditure estimates should also be derived for likely DDR and SSR programmes. *If peace operations are scaling down, the PER can estimate financing required to provide security from domestic budgetary allocations and identify potential gaps.*
Stability	Security sector expenditures should be regularly rebalanced according to security threat assessments and changes in defence and security policy objectives and military strategy.	The focus will be on the implementation of agreed SSR plans to promote fiscal sustainability, allocative and operational efficiency, and fiscal transparency. *Accordingly, security sector expenditures should be kept under regular review and PERs can be updated*.

Source: Adapted from Harborne, Dorotinsky, and Bisca (2017)

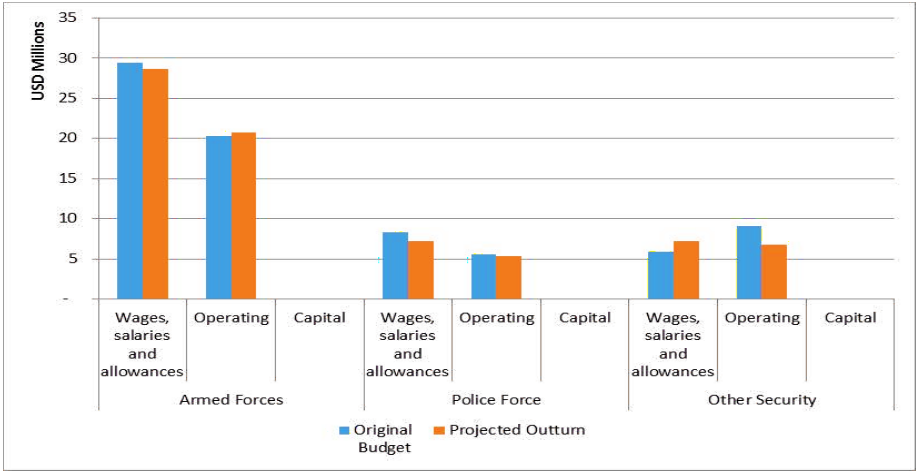
Lesson 4: Aim for Realism in Building the Security Sector Architecture

Security sector PERs should present policymakers with realistic options for a security architecture that is effective, efficient, and affordable. PERs gather data systematically to answer questions such as: How many soldiers are on the payroll? Are there any "ghost soldiers"? What is the army's rank structure? How much money is spent on security off-budget? This helps cost scenarios for the defence and police force structures needed to respond to current or future security threats. *In other words, PERs ensure that security sector rightsizing and financing align.*

The advantage of a public finance lens is its empirical dimension. Prior to the Somalia 2017 security sector PER, the UN Assistance Mission in Somalia (UNSOM) was primarily focused on helping conflict parties to reach a political settlement. Initial decisions about the structure and size of armed forces and national police were primarily subject to political rather than technical or financial considerations. As such, there were no quantifiable data on the actual personnel numbers within defence and security forces. Relying on estimates from experts, the PER built this dataset (**Figure 4**). It showed that expenditures in the security sector were dominated by salaries and allowances, with no spending on capital. Budgeting for the security and justice sectors was essentially an exercise in adding up annual allowances and rations for uniformed personnel. The PER created a framework to determine if security sector plans were feasible, thereby providing a reality check on politically determined considerations.

In Mali, on the other hand, the missing "reality check" on security sector management provided by public finance is among the explanations for the ongoing crisis. Experts consulted for this module underscore a historically persistent belief in Mali – since independence – that the country had a large and effective army and air force. Mali had built a large military with support from the Soviet Union to deter or respond to potential threats from neighbouring countries that were still under French influence. But when the rebel movements in the north became intensely active in 2012, the military crumbled due to poor human resource management and lack of equipment maintenance. For decades, a reality check had been missing.

Figure 4: Economic Classification of Security Sector Expenditures in Somalia (2014-2015)



Source: Somalia Security and Justice Public Expenditure Review (2017)

Lesson 5: Equip Peace Operations with Expertise in Economics and PFM

The UN should build expertise in the economic dimensions of SSR. Practitioners consulted for this module underscored that within UN peacekeeping or political missions, the capacity to assess whether SSR programmes and transition strategies are fiscally affordable is generally limited. For example, UNMIL was composed of about 700 civilians in addition to more than 10,000 troops in 2012, when the UN and World Bank carried out the Liberia security sector PER (**Tabel 3**). Yet, the mission did not include staff with expertise on macroeconomics and public finance that could effectively link these dimensions with the attainment of security outcomes.

Most SSR advisers are recruited from defence and security ministries' operational cadres. Issues pertaining to fiscal space, rightsizing, and right-financing – normally within the purview of finance ministries – are generally missing from standard SSR toolkits. In addition, some consulted experts point out that UN agencies implementing economic and social development projects are generally not equipped to perform macroeconomic and fiscal forecasts which could be adapted to the security sector.

World Bank or IMF macroeconomists regularly focus on economic growth or debt sustainability analysis. Assessing revenue and expenditure trends and the implications for fiscal space is therefore part and parcel of their work. *However, they generally lack a detailed understanding of security and justice institutions and may be restricted by an aversion to institutional risk to apply their skills to the security sector.* This gap between the expertise and risk appetites of the UN and IFIs with regards to the security sector is a strong incentive for SSR experts to build trusted relationships with their IFI counterparts at the country-level.

More strategically, the UN should equip its peace operations and special political missions with personnel specialized in macroeconomics and PFM. This specialized knowledge could help the UN effectively conduct policy dialogue with IFIs and the ministry of finance on security expenditures. *Furthermore, developing a skillset for security sector expenditure analysis could further ensure that the UN can advise national governments in situations when IFIs are reluctant to engage on this topic.*

Lesson 6: Build strong relationships with ministries of finance

SSR advisors should cultivate a relationship with the Ministry of Finance. According to experts consulted for this module, this objective became critical in Liberia once discussions about UNMIL's drawdown progressed to the operational level. **SSR advisors should also invest in relationships with budget focal points in line ministries.** Defence and security ministries have their own budget officers who may or may not share data on a regular basis with the Ministry of Finance. Generally, international organizations provide capacity to strengthen parliamentary committees on security and defence. But budget staff in security institutions are usually neglected. In Liberia, these officials – whose role was crucial to the security sector's effectiveness – had extremely few resources to do their jobs. *Therefore, providing support to budget officers and auditors in defence and security institutions (e.g., training or building data infrastructure) will help overcome data gaps when doing a PER and may ensure further buy-in.*

Table 3 The Liberia PER

Originally, SSR advisors tended not to think of officials in charge of the budget as their counterparts. Instead, they focused on building trust and developing policy reforms with line ministries in charge of public order, justice, and defence.

This situation changed once the Security Council mandated UNMIL to set up a transition planning process. The Special Representative of the Secretary General (SRSG) established a joint working group made up of experts from the UN mission and representatives of line ministries, including the Ministry of Finance. Fiscal space and financial sustainability then become central elements of the policy discussion: How many police officers are needed – 8,000 or 25,000? Can the country afford to pay as many?

The focus on affordability also highlighted other factors influencing the transition, such as the private sector. For example, what concession agreements had the government signed with companies in the natural resource sector and how would this affect state revenues?

Without answers to these questions, transition planning was primarily aspirational. *An effective transition plan thus needs both security sector policy advisors as well as economists or PFM experts who can develop affordability scenarios for various transition pathways.*

Source: Adapted from World Bank and United Nations Mission to Liberia (UNMIL). Public Expenditure Review Note: Meeting the Challenges of UNMIL Transition. Washington, DC and New York: World Bank and UNMIL, 2012.

3. Options for action

This section provides guidance for UN staff on aspects of the PER process that require careful coordination with national stakeholders and partners. At the preparation stage, the PER requires preliminary consultations with security and public finance institutions to decide of country ownership. It also requires an agreement with the World Bank on the mode of cooperation and deciding whether the report is co-produced or if collaboration remains informal. The execution stage brings together (i) *the analysis of the security and macroeconomic contexts*; (ii) *the mapping of security sector institutions and an assessment of their capacity to respond to threats and function effectively*; (iii) *the affordability and/or PFM analysis,* depending on the scope of the report; and (iv) *conclusions and policy recommendations*.

Lay the groundwork for the security sector PER

For the PER to proceed successfully, there must be traction within security sector ministries, departments, and agencies, as well as within the finance ministry. UN Mission leadership has a crucial role in planting the seeds for such an exercise.

Traction should be achieved on the following issues: (i) **the scope of the report** – whether to cover the fiscal sustainability of security spending, focus on more granular PFM issues (or both), and whether to include all security institutions or concentrate on defense or policing; (ii) **identifying the government's focal points** in the ministry of finance and key security agencies; (iii) dealing with legal restrictions on freedom of **information and data** necessary to conduct the affordability forecasts and PFM analyses; and (iv) a **letter of request** in which the government formally asks international partners to carry out the security sector PER, and commits to ensure access to data for experts and consultants. *If the PER is co-production with the World Bank, the letter of request is necessary for the Bank to consider engagement.*

Another important decision is whether the PER findings will be public. On the one hand, a public report can help generate a broad discussion about how to improve security outcomes and arrive at a common vision for the security sector. If the process is inclusive and transparent, the PER can also contribute to peacebuilding by enhancing outreach to diverse groups. This is especially important given that grievances against security institutions may decisively influence decisions on whether to take up arms against the state.[9] On the other hand, a publicly disclosed PER may add extra pressure on security sector institutions, elicit internal resistance to reforms, and undermine the implementation of key recommendations. Careful judgment is therefore required on this issue.

At this initial stage, the UN can play a critical role to help secure government buy-in for the PER. The security sector is the nerve centre of state power and national sovereignty, and the foundation of its ability to exercise coercion. As part of a wider SSR processes, a PER can help reshape how the security sector functions, and in whose interest (i.e., who is protected and who is excluded).[10] In this regard, UN staff should keep in mind the following considerations:

- **Conveying to national authorities that security sector PERs are not financial audits**. PERs are tools to assess challenges in the financing and operation of the security sector rather than instruments for prosecution. *Working with the Ministries of Defence*

9 United Nations Development Program (UNDP), *Journey into Extremism: Drivers, Incentives, and Tipping Points for Recruitment.* New York: UNDP, 2017.

10 Eboe Hutchfull, "The UN and SSR: Between the primacy of politics and the echoes of context." In Adedeji Ebo and Heiner Hänggi, *The United Nations and Security Sector Reform: Policy and Practice*. DCAF: Geneva, 2020.

and Interior, and other security sector agencies, the UN should help dispel misunderstandings that may cause officials to believe that doing a PER would automatically entail losing their positions, jobs, social status, or income.

- **Communication with authorities should emphasize the role of PERs in rightsizing and 'right-financing' the sector**.[11] Key messages should be tailored to different audiences. For the military and police, the PER should emphasize that findings will help improve operational readiness and effectiveness and value for money of security investments. Greater transparency and accountability will also enhance the legitimacy of the perceived security sector not only for citizens, but also for international partners. *A PER therefore is not an instrument to justify budget cuts, but to strategically realign resources where the "bang for the buck" is the greatest*. For civilian agencies, the PER can put together – in many cases for the first time – a picture of how spending has evolved over time. This will help the Ministry of Finance assess potential financing gaps and reallocate resources.
- **Ideally, the PER is just the beginning of a reform process and not a one-time report**.[12] Security chiefs, ministries, and key agencies will be consulted both in the development of the study – serving as focal points or key interlocutors – but also in the rollout of reforms. *The PER can therefore serve as a platform for all stakeholders in the security sector, as well as elected officials, to reach consensus on what an effective security apparatus entails and how it can be financed*. This process is incremental, a point that should help alleviate the concern of national authorities about potential reforms that are fundamentally disruptive.
- **A PER needs a strong set of high-profile champions.** PERs review the sensitive nexus between national security and national spending. Mid-level officials cannot be expected to be drivers of a PER without explicit and sustained top-level engagement and encouragement. These can be the Head of State / Government and top government officials. Support from civil society organizations also helps. *The UN can foster ownership at the highest levels of government that can advance the PER and intervene stra-*

11 United Nations. Rightsizing Security Institutions. DRAFT, forthcoming 2024.

12 Ommundsen, Harborne, Rory Keane (2020).

tegically if mid-level officials and technocrats are reluctant to engage constructively.

A decision must also be made early in the process if the PER is co-produced between the UN and World Bank.[13] According to the 2020 *Bank Policy on Development Cooperation and Fragility, Conflict, and Violence*, any World Bank "support for development activities that require the involvement of the security sector must have strong ownership, be premised on a member's request, and refrain from interfering in the country's political affairs." The policy further specifies that "where there are growing imbalances between development and military expenditures, the Bank may pursue the matter through analytical work and policy dialogue with *a focus on adequate resource allocations for development activities*."

Another determining factor is the extent to which the PER advances the Bank's specific Country Partnership Framework (CPF), the central tool to guide the World Bank's country programmes towards the twin goals of ending extreme poverty and building shared prosperity.

In addition:

- **Bank decisions will be taken primarily at the country level by the Country Director with inputs from regional management and various departments at HQ**: the Governance Global Practice (whose staff will usually carry out the PER), the Fragility, Conflict, and Violence Group, and the Legal Department. Potential engagement will thus depend on how a government request to undertake a PER fits simultaneously into the Bank's mandate, accepted risk thresholds, compatibility with its *Strategy for Fragile and Conflict-Affected States*, and the CPF.
- **A key consideration will be the role of the UN to help minimize risks of engaging on political issues that lie outside the Bank's mandate.** *The UN should strive to play a supportive role, providing the Bank with information on the country's political and*

13 The World Bank has undertaken security sector PERs that were not co-produced with the UN. These include Afghanistan (2005); Central African Republic (2009); Mali (2013); and Niger (2014). The UN has been consulted but was not an official partner in the PFM PERs undertaken in the Central African Republic (2016-2017); The Gambia (2018); and Guinea-Bissau (2019).

security context, and use its political access to create the space for the deployment of technical World Bank expertise.

Outreach to other partners should also be explored at this stage. When the share of security sector expenditures in the budget is expected to rise significantly – due to a security crisis or the drawdown of a peacekeeping mission – spending patterns may affect a country's fiscal position. These issues can be discussed jointly with the World Bank, bilateral donors, but also with the IMF in the context of Article IV consultations.[14] In addition, UN staff should identify key focal points in relevant bilateral institutions or agencies providing financial support to the security sector, especially since bilateral security assistance may exceed domestic budget allocations.

Assemble a multidisciplinary team

Once the authorizing environment is set, a security sector PER team should be assembled. The team should combine the skills necessary to start and a complete this process.

- Some experts should be well-versed in political economy analysis to assess the interplay of local power dynamics.
- Others must possess both deep knowledge of SSR and of the country's security context and institutions.
- Yet another set of practitioners should be skilled in the analysis of fiscal sustainability and the budget cycle.

Some broader principles to consider in building a PER team include:

- **Public finance expertise is a must-have:** The PER needs at least one senior technical expert with knowledge of *budget and PFM systems*, ideally with experience in a ministry of finance or donor agency, or as a budget focal point in the security sector. If the report is a coproduction with the World Bank, this can be a Bank staff or consultant in the Governance Global Practice.

14 A core responsibility of the IMF is monitoring the economic and financial policies of member countries and providing them with policy advice, an activity known as surveillance.

If the affordability assessments are part of the report, then *macroeconomic forecasting* is a key skill.

- **Pair topical knowledge with local 'street smarts':** Hire a local advisor with deep knowledge of the country context, local culture, and key policymakers. This is especially important if UN field presence is limited or if the relationship with authorities is very sensitive. Ideally, a government focal point can help fulfil these responsibilities, but this may not always be the case.
- **Find a military/police advisor with a sufficiently high rank and a good knowledge of administration and logistics.** This team member can help build rapport with the security forces, but also assess the quality and professionalism of security sector strategy, provided the UN country team does not possess this expertise already. Military and police advisors with experience in peacekeeping missions may have formed ties with counterparts across particular regions, and hence may be especially qualified for the job.
- **Get a good storyteller:** The PER addresses multiple audiences, from SSR experts and economists, to soldiers, government officials, diplomats, and citizens if the report is made public. The ability to construct a persuasive narrative that brings together security with economic and financial policy implications is a prerequisite to ensure that findings are understood, accepted, and implemented.

Communicate the findings of the report

Implementing the findings of a PER can be challenging given the political economy of security and justice institutions. The military may resist proposed reforms. Finance ministries may know too much about corruption in the sector or the proportion of spending that is off budget, and a PER could translate this implicit knowledge into explicit numbers. Sometimes, the reluctance to implement findings comes from the desire to preserve job security. In many conflict-affected countries, recruitment in the security sector comes with promise of a lifetime job, which may be endangered by a push towards transparency and possible restructuring. This can result in an imbalance between "tooth-to-tail" ratios due to an excess of administrative staff at the expense of combat troops.

Consequently, once the study is complete, the PER team will need to socialize the findings with the security forces, ministry of finance, donors, partners, and civil society organizations. An executive summary that clearly sets out policy options and their cost implications in an understandable language can help sensitize key stakeholders. *Key messages should be developed for each audience military, diplomatic, national security, finance experts, and the public at large if the study is not confidential.* This stage in the PER thus needs passionate and well-informed champions at a high-level who can lend their credibility and support to a technical and policy dialogue with authorities. These include a Deputy Special Representative of the Secretary-General (DSRSG), a supportive World Bank country manager and/or country director; national officials with links to IFIs, especially in the Ministry of Finance; a global advocate such as the UN Peacebuilding Commission; and credible civil society leaders who can explain the public the reforms that the PER may usher in.

Good communication is especially important when authorities shift their position vis-à-vis the UN. Changes in government may lead to diverging attitudes towards the donors or strategies to silo discussions on security and economic development. Strong collaboration between the UN and IFIs during the execution of the PER may not always extend beyond the report if institutions are subject to forces that pull them in oppositive directions. A common message that reinforces the security and economic conclusions of the PER is therefore the best hedge against these risks.

Table 4 Step by step: undertaking a PER	
Preparing for the PER	
Step 1. Government consultation and ownership	**There must be traction within security sector ministries, departments, and agencies, as well as within the finance ministry.** Clarity should be achieved on: (i) **The scope of the report** – such as whether to cover fiscal implications of security sector reforms or focus on PFM issues, and whether to include all security actors or focus on one subsector such as defense or policing (ii) Dealing with legal restrictions on freedom of information and **data necessary to conduct the PER** (iii) Identifying the **government's focal points** in the ministry of finance and key security agencies. If the PER is undertaken as a coproduction with the World Bank, **an explicit letter of request** in which the government formally asks international partners to carry out the security sector PER and commits to ensure access to data for experts and consultants is a requirement. Another key decision is whether the report is to be made public.
Step 2. Partner consultations and establishing a PER team	**An international practitioner team is selected to carry out the PER.** In addition to security, macro-fiscal, and PFM skills, it is also important to identify a team member who can advise on the integration of the various analytical inputs into a coherent strategic narrative. Local consultants can be especially helpful to work with the government focal points and international partners unless the UN and/or World Bank have dedicated staff on the ground and access to decision-makers. The team should be properly resourced and given an appropriate timeframe for the work. An SSR programme manager may be required.

Understanding the country context	
Step 3. Political, security, and peace-building context	**The security sector PER team analyzes the key political, security, social, and economic trends, including the relevant international treaties, peace agreements, sanction regimes, and the role of regional organizations that may be involved locally.** The analysis should especially focus on: (i) The types of security threats (ii) The patterns of violence and security incidents over time (iii) The main state and non-state actors involved (iv) Whether the security sector has responded appropriately and proportionally to the threat levels. It is also important to place the security sector within a broader peacebuilding context and therefore identify its potential links to fragility and conflict drivers, including aspects related to gender and youth. Relevant information can be drawn from the UN's Common Country Analysis but also the World Bank's Risk and Resilience Assessments (RRAs), which are mandatory for FCV-affected countries. If collaboration with the IMF is envisaged, dialogue can take place within the scope of IMF's Country Engagement Strategies (CES).
Step 4. Macro-fiscal context	**The team describes and analyzes the various macroeconomic and fiscal scenarios for a 3-to-5-year period.** Key variables include GDP growth, GDP per capita, inflation, the evolution of government revenues versus expenditures, debt, and the reliance on external grants. The goal is to better understand public finance developments and medium-term fiscal projections within the broader macroeconomic context, which may also require analysis of past trends. International and regional comparisons are important at this stage to get a broader perspective on how other fragile states with similar levels of per capita income and security-related challenges have performed. These comparisons should include benchmarking of aggregate level security sector expenditures. This step helps set the stage for a baseline scenario of security

Step 4. Macro-fiscal context	sector affordability by understanding the parameters that influence fiscal space. The World Bank's Systematic Country Diagnostic and the IMF's Article IV Consultations staff reports assess the evolution of macroeconomic indicators that will help the PER team in understanding potential links between security and economic trends. The IMF's Government Finance Statistics reports on expenditures by functional classification, including defence and public order and safety. Estimates of defence expenditures globally are also available through the UN's MilEx database and the Military Expenditure Database maintained by Stockholm International Peace Research Institute (SIPRI).
Understanding the security sector	
Step 5. Institutional and functional mapping	**The team examines the institutional set-up of the security sector and its functions at all levels (central down to local), along with the key actors and their relationships and interests.** At this stage, the PER provides a diagnosis of how defense, policing, and criminal justice functions are working in the present – their legal and policy frameworks, the organization and reporting lines of security forces, the size and distribution of personnel among the different branches of the sector, and the relationship between military and civilian authorities. This section of the PER provides both a functional as well as a political economy analysis of the security sector. It should also examine the risk that private militias or armed groups associated with political leaders or parties may be to the central or local government payrolls. Similarly, the analysis should highlight the potential role of private security companies, especially if they are contracted by the government. If organized crime is a major security threat, the analysis should explore the extent to which the defense and internal security forces or take part in illicit activities. This would then set up the more technical PFM assessment of transparency and accountability, especially in budget execution.

Step 6. Strategic and policy objectives	**The team identifies the sector or subsector national strategy, related policy papers, and key documents for the various subsectors and related legislation.** Unlike the previous step, **the focus is on how the security sector is expected to perform in the future, and the potential gap between aspirations and reality.** The typical documents to consult are the national security strategy, national defence strategy or the defence white paper, criminal justice strategies and assessments, as well as reports by donor agencies. Since information in FCV settings can be limited, the PER team should also consult with academics and think tanks. Security sector objectives and policies may not always be explicitly articulated in a unified national security strategy paper**.** SSR experts on the team may need to conduct several rounds of consultations to piece together a coherent strategic narrative for the sector. The key task at this stage is to determine whether the security sector is fit for purpose by assessing if the institutional set-up identified in the previous step is adequate to respond to the security threats identified in Step 3.
Analysis of the key economic policy and PFM issues	
Step 7. Affordability scenarios	**To evaluate affordability, it is necessary to compare projected future costs with projected future revenues in light of the political security context, security sector objectives, and macro-fiscal framework.** To this end, the team uses the information and analysis gathered in previous steps to estimate the costing of defense, policing, and criminal justice institutions including personnel, recurrent costs, and capital investments. The distribution of the costs usually reflects the current force structure and can change depending on the desired SSR priorities. Key factors that affect costs include DDR programmes, pension reform, the integration of various members of former armed groups on the government payroll following a peace agreement, a security crisis requiring urgent investments or a longer-term programme of military modernization. To isolate the effect of security spending on affordability, government spending on other sectors such as health and education may be assumed to grow at a constate year-on-year rate.

Step 7. Affordability scenarios	**Next, the PER should model expected government revenues.** In fragile states where economies are less diversified, this may come primarily from taxes, grants, or natural resource rents. If grants are not on budget, the PER should include them in the affordability model. Non-tax revenues are also important and may include customs revenues or income from state-owned enterprises, but these are more important for resource-rich countries. As with costs, several revenue scenarios can be created depending on whether these variables change as a result of policy reforms. **The affordability scenarios are determined by comparing costs and revenue projections.** The PER models baseline and alternative scenarios depending on the factors that drive security spending and government revenues. If financing gaps are found, then options can be presented to government policymakers and international partners for discussion.
Step 8. Public Financial Management (PFM)	**This is the "follow the money" part of the PER and can be also performed independently of the affordability analysis.** At this stage, the team analyzes the systems and processes in place for budgeting in the security sector. In general, the PFM system is commonly described in terms of an annual budget cycle which aims to ensure that public expenditure is well planned, executed, accounted for, and scrutinized. The budget cycle is divided into four phrases: • **Budget formulation**. The budget is prepared with due regard to government fiscal policies, strategic plans, and adequate macroeconomic and fiscal projections. • **Budget execution**. The budget is executed within a system of effective standards, processes, and internal controls, ensuring that resources are obtained and used as intended. • **Accounting and reporting**. Accurate and reliable records are maintained, and information is produced and disseminated at appropriate times to meet decision- making, management, and reporting needs. • **External security and audit**. Public finances are independently reviewed, and there is external follow-up on whether the executive has implemented the recommendations for improvement (see Kristensen et all, 2019).

Step 8. Public Financial Management (PFM)	A functional PFM system is ultimately an instrument for civilian oversight of the security sector. Budgets that are formulated against clear policies, well-executed, and managed with effective control mechanism contribute to maintaining fiscal discipline, but also strengthen the implementation of SSR strategies and policies. Especially in fragile states where security expenditures are largely driven by personnel and recurrent costs, information management systems can help diminish corruption risks and advance military professionalism and effectiveness. The Public Expenditure and Financial Accountability (PEFA) framework provides a snapshot of PFM performance at specific points in time using a methodology that can be replicated in successive assessments. Indicators cover the four stages of the budget cycle, as well as transparency and the management of assets and liabilities, leading towards budget reliability.
Conclusions	
Step 9. Options and recommendations	**The PER report concludes with a discussion of options for security sector financing considering the given SSR objectives, affordability scenarios, and PFM strengths and weaknesses.** The report should provide policymakers with a clear assessment of whether security institutions are fit for purpose and the ways to put the sector on a stable financial footing – including the spending tradeoffs necessary between different elements of the sector to achieve desired peace and security outcomes. PER findings can also inform policy discussions with donors and partners and identify areas where technical assistance might be needed. Within the government, process should be devised to ensure implementation of the recommendations and continuing buy-in from the various line ministries.

4. How to measure progress

In the short run – Strengthen Security Sector Management and Oversight

The most important criterion to measure progress is whether the security sector PER is followed by the gradual implementation of meaningful reforms. Some issues might be dealt with relatively quickly, such as determining the financing gap on the various options for the composition and structure of defence and security forces. Such policy recommendations can be identified even if the study is a one-off event that brings together security, macroeconomic, and governance aspects into a snapshot assessment. But addressing challenges that require adaptation and reform in the security sector architecture, oversight, and management will take time.

In the long run – Redefine the role of the security sector in society

The PER can help national authorities and their international partners to reshape the relationship between soldiers, civilians, and society in fragile states. The end-state is one in which defence, policing, and criminal justice institutions are subject to the same standards as other elements of the public sector. In terms of performance, this means – at a minimum – that security sector institutions are (i) accountable to democratically elected civilian authorities; (ii) effective in achieving national security objectives; and (iii) efficient in managing scarce public resources.

Table 5 Implementing Somalia security sector PER recommendations

Somalia offers a good example of what can be done within a 3-year timeframe from the finalization of a security sector PER. With technical assistance from the World Bank, the government is working on a set of reforms to improve PFM in the security sector. These include:

- **Modernizing payroll systems**: Prior to the PER, salaries and ration payments for the armed forces were paid in cash through the chain of command. Almost 90 percent of personnel costs are now paid through formalized payroll management systems and paid directly to individual accounts. The reform connects the National Army payroll into the Ministry of Finance financial management information system.
- **Biometric registration of soldiers**: This facilitates verification that payments are going to their intended beneficiary, thereby enhancing the transparency and accountability of PFM systems in the armed forces. As progress was made on eliminating duplicate entries or ghost soldiers, registration also resulted in a modest pay increase for existing military forces.
- **Improving controls in budget execution**: the government aims to enhance control over logistics – including fuel, rations, ammunition, clothing, and equipment. This would help reduce waste and increase efficiency by formalizing approval for spending and allowing better tracking of assets. The Somali Forces Financial Management Information System provides regular and consistent expenditure reports, supporting transparency in measuring spending.
- **Reforms in military procurement**: The government created central purchasing contracts for major army supplies. The reform contributes to reducing discretionary and unsupervised spending and corruption. As a result of the competitive tender process and the reduction of quantities to align with troop numbers, the cost of providing rations has fallen by an estimated 50 percent – a saving of US$7.6 million, or more than 5 percent of total security spending.
- **A new pensions law**: Building on the findings of the PER, national authorities introduced a security sector–wide pension serving three objectives: (i) to enable an exit route for soldiers who are too old to continue active service (about 10 percent of the current force is over the retirement age); (ii) to provide a modest social safety net for retirees and their families (including through death-in-service and injury benefits); and (iii) to reduce the immediate salary cost associated with people over retirement age.

Source: World Bank. *Somalia Economic Update, Fifth Edition: Impact of COVID-19: Policies to Manage the Crisis and Strengthen Economic Recovery*. Special Focus on Security Sector Reform (pp. 30-34). Nairobi: World Bank, 2020.

A set of general performance metrics is summarized in Table 6. Accountability, effectiveness, and efficiency are all interrelated objectives. An unaccountable security sector can become a cause unto itself, using public and off-budget funds to enrich its members and employing force that decreases, rather than increases, public security. An ineffective security sector is one that fails to achieve its politically determined national security policy objectives, either because those goals are not coherent enough or otherwise inadequate to appropriately address the country's security threats, or because they are not achievable with the resources available. Lastly, an inefficient security sector is one in which resource shortages result from fraud, waste, or abuse.[16] Security sector PERs, if coupled with adequate political support, can help reduce these risks and build the foundation for affordable, effective, and sustainable security provision.

Table 6: Selected performance metrics for security sector institutions

	Inputs	Outputs	Outcomes
Accountability	• De jure civil authority over the security sector • Established policy process with institutional checks and balances • Resource allocation for defence, police, courts • Perception surveys	• Adherence to established budgetary principles • Internal controls and external review for expenditure • External scrutiny of security sector audit reports	• Change in perceptions of security sector corruption and security service delivery • De facto civil authority – non-interference of the military and internal security forces in politics

16 Bernard Harborne, William Dorotinsky, and Paul M. Bisca (eds). Securing Development: Public Finance and the Security Sector. Washington, DC: World Bank, 2017. See Chapter 3 on Defense.

Effectiveness	• Defence and public safety budgets (aggregate, per capita, share of GDP, and government receipts) • Personnel authorized and resourced • Security threats reasonably assessed • Household surveys	• Security forces: recruited, trained, equipped, on duty • Unit readiness assessments • Tooth-to-tail ratio • Hierarchy/rank balance • Specialized training hours completed • Proximity to police stations, access to justice institutions	• Reduction in conflict • Reduction in homicide rates on non-conflict settings • Country-led security provision using domestic resources • Host-country capability achieved
Efficiency	• Quality of PFM, adherence to budget execution principles • Institutional framework for oversight, financial management information systems	• PEFA country scores • Budget execution rates • Unit costs • Audit reports released to the legislature and public	• Fiscally sustainable provision of defence security

Source: Adapted from Harborne, Dorotinsky, and Bisca (2017)

Institutionalizing the security sector PER within the United Nations

To measure progress more consistently, the UN should use PERs more systematically in peace operations. The UN's core mandate to maintain international peace and security makes it highly suitable to take on a more prominent role in leading and executing security sector PERs. *Undertaking a security sector PER could therefore be mandated by the Security Council* at various stages of peacekeeping or political missions. PER findings could also become reporting requirements for peace operations and special political missions. **Embedding security sector PERs within UN support to fragile states would help ensure that affordable, effective, efficient, and transparent security and justice institutions become a building block for sustainable peace**.

Further reading

Bernard Harborne, William Dorotinsky, and Paul M. Bisca (eds). *Securing Development: Public Finance and the Security Sector*. Washington, DC: World Bank, 2017.

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