

## Footnotes and special notes

### *The following special notes are used in each worksheet*

- † Figures for these countries do not include military pensions
- ‡ Figures for these countries are for current spending only (i.e. exclude capital spending)
- § Figures for these countries are for the adopted budget, rather than actual expenditure
- ¶ Figures for these countries do not include spending on paramilitary forces
- || This country changed or redenominated its currency during the period; all current price local currency figures have been converted to the latest currency.

### *Numbered footnote references can be found in each of the data sheets*

- 1 The figures for Algeria are budget figures from 2004. In July 2006 the Algerian government issued supplementary budgets increasing the total expenditure by 35 per cent. It is not clear if any of these extra funds were allocated to the military.
- 2 The figures for Libya do not include spending on paramilitary forces. The figures for Libya up to 2008 do not include development expenditure, which in 2008 amounted to 1,000 million dinar. The figures from 1959-1982 are not necessarily compatible with those from 1997-2008. The figures from 1997-2008 are not necessarily comparable to those for 2012-2014. No information has been available since 2015.
- 3 Morocco has had multiple changes of financial year. Up to and including 1994, the financial year is from January to December. Financial year 1995 is a transitional 18-month year from January 1995 to June 1996. From 1996/97 to 1999/2000, the financial year is from July to June. Financial year 2000 is a transitional 6-month period from July-December 2000. From 2001 onwards, the financial year is from January to December. Military pensions are not included in Morocco's military expenditure as the official figures are not publicly available.
- 4 It should be noted that the rate of the implementation of the Angolan budget could vary considerably. Military expenditure for Angola (in constant US\$) should be seen in the context of highly uncertain economic statistics due to the impact of war on the Angolan economy and more recently (since 2015) high levels of inflation. There are allocations of off-budget military spending through oil revenues in Angola, but there is a lack of concrete open source evidence to prove this.
- 5 Some of the recent annual budgets (2012, 2014, 2017) for CAR include external funding from the EU. This is excluded from the CAR military spending.
- 6 The figures for the Democratic Republic of Congo do not include profits from extensive military-run mining operations.
- 7 Figures for the 2018-19 is the adopted budget, while 2014-2017 are actual spending figures.
- 8 Figures for Eritrea in 1995 include expenditure for demobilization.
- 9 Ethiopia's spending figures are from the IMF Article IV country reports

10 The figures for Gabon exclude off budget spending financed by the Provisions pour Investissements Hydrocarbures (PIH), an investment fund based on tax revenues from foreign oil companies active in Gabon (see International Monetary Fund (IMF), Gabon: Request for Stan-by Arrangement-Staff Report; Staff Statement; Press Release on the Executive Board Discussion; and Statement by the Executive director for Gabon, Country Report no. 07/174 (IMF: Washington, DC, May 2007), p. 13.

11 The figures for Gambia from before 2008 are based on a different source and budgetary classification system, and therefore may not be compatible with the figures from 2008 onwards. The very large apparent increase in Gambia's military spending in 2008 compared with 2007 and the fall between 2008 and 2009 should therefore be treated with caution.

12 Ghana has had multiple changes of financial year. Up to and including 1966, the financial year is from January to December. From 1967-68 to 1969-70, the financial year is from July to June. From 1970 to 1979, the financial year is from January-December. (Thus the financial years beginning 1969 and 1970 overlap). Then there are financial years from July 1980 to June 1981, and from July 1981 to June 1982. Finally from 1982 onwards the financial year is from January to December.

13 The figures for Guinea for the years 1991-2004 might be an underestimate as the IMF reports large extra-budgetary spending for the military.

14 The figures for Guinea Bissau up to 2005 may include military aid. An armed conflict broke out in Guinea Bissau in 1998, which led to a substantial increase in defence expenditure, especially in 2000/01. According to the IMF, the increase was financed by a credit from the banking system, and by promissory notes. Due to the conflict, no data is available for 1999 and the consistency before and after this year is uncertain.

15 The figures for Liberia are reported in US dollars. The Liberian national budget is only reported in US dollars. All figures for Liberia have thus been converted into US dollars.

16 Figures for Mozambique include expenditure for the demobilization of government and RENAMO soldiers and the formation of a new unified army from 1994 onwards. It does not include possible off-budget military financing (loans) acquired in 2013 and 2014 amounting to roughly \$500 million. Questions remain on whether the money did go to the military as there is still numerous allocations of corruption.

17 The figures for Namibia for 1999 refer to the budget of the Ministry of Defence only. In addition to this the 1999 budget of the Ministry of Finance includes a contingency provision of N\$104 million for the Namibian military presence in the Democratic Republic of the Congo (DRC). The figures for 2002 include a supplementary allocation of N\$78.5 million.

18 A provisional investigation into embezzlement of funds intended for military procurement reports 'extra-budgetary interventions' of N644 billion (\$3.2 billion) and a further \$2.2 billion in funding in foreign currency, between 2007 and 2015. If these reports are correct, then Nigerian military spending may have been about 28% higher than in the reported figures. Figures for Nigeria before 1999 are understated because of the use by the military of a favourable specific dollar exchange rate. For the years 2010-19 Nigerian military spendings an extra category linked to military operations listed as (MILITARY OPERATIONS: LAFIYA DOLE & OTHER OPERATIONS OF THE ARMED FORCES).

19 The figures for Rwanda for 1998 are from the official defence budget. According to the IMF there are additional sources of funding for military activities, both within the budget and extra-budgetary. The figures for 2005 and 2006 include allocations for the African Union (AU) peacekeeping missions. Rwanda switched from a January-December to a July-June Fiscal Year from July 2009, in accordance with the East Africa Community guidelines. A bridging 6-month mini-budget was enacted for the first half of 2009.

20 Senegal's expenditure for paramilitary forces in 1998 amounted to 21 100 million CFA francs.

21 The figures for Sierra Leone in 1998 and 1999 are not available due to the coup d'etat and subsequent civil war. It is not clear whether the data before and after these years are based on the same definition. An estimate is made for the 2019 as Sierra Leone seems to have changed the reporting system where the salaries part of the recurrent expenditure is no longer reported.

22 Somalia reports its national budget in US dollars, although the national currency, the shilling, is still in operation. The figures for Somalia from 2013 are for the budget only. No economic data is available for recent years and thus no figures in US\$

23 The figures for South Africa in 2019 include a military deployment to fight violent crime in the Western Cape region. It is unclear of the exact time period or cost, but reports suggest this to be in the region of \$1.4 million a month.

24 South Sudan became independent from Sudan on July 9th 2011. Under the terms of the Comprehensive Peace Agreement of 2005, southern Sudan was governed by the autonomous Government of Southern Sudan within the Sudanese state pending a referendum on final status in 2011. Figures for South Sudan prior to 2011 refer to the military spending of the Government of Southern Sudan on the Sudan Peoples Liberation Army (SPLA). South Sudan changed currency upon independence from the Sudanese Pound to a new currency, the South Sudanese Pound, at a rate of 1 for 1. Conversion to the new currency therefore does not affect the figures. Unclear if the MOD figure includes pensions. Figures do not include possible off-budget funding from the state oil company. Military expenditure for South Sudan (in constant US\$) should be seen in the context of highly uncertain economic statistics due to the impact of war on the country's economy and more recently hyperinflation.

25 The figures for Sudan are for spending on military, police and security and do not include possible off-budget financing from oil revenues.

26 The figures for eSwatini for 2008 and 2010 are estimates based on the Defence, Public Order and Safety budget, and are subject to considerable uncertainty.

27 Zimbabwe abandoned the Zimbabwean dollar in April 2009 and now mainly uses the US dollar. All figures for Zimbabwe have been converted into US\$ at the market exchange rate for the year in question. Constant price US\$ figures before 2009 have been calculated using implicit dollar CPI figures provided by the IMF. The figure in 1999 includes a supplementary allocation of New Z\$ 1.8 million (US\$51.9 million).

28 Costa Rica has no armed forces. Expenditure for paramilitary forces, border guard, and maritime and air surveillance is less than 0.05% of GDP.

29 Until 2015, figures for military expenditure and internal order were given as a distinct budget line on the state budget. However, since 2016 they were integrated under the heading 'Public Administration, Defence, Social Security'. Since then, SIPRI uses an estimate based on figures until 2015 to calculate the share of military spending and internal order in overall Public Administration, Defence, Social Security' expenditure.

30 The figures for El Salvador include the Ministry of Defence, military pensions from the Armed Forces Pensions Fund, and the budget for the Maritime Port Authority (Autoridad Marítima Portuaria).

31 The Haitian defence forces were disbanded in 1994 and replaced by the national police which also has coast guard functions. Haitian ministry of defence reappeared in the national budget in 2012 and thus a military spending figure has been included for the years 2012-2019.

32 The figures for Honduras include the Prevention, Security and Defence Cabinet, the Military Welfare Institute, and the Security Tax.

33 The figures for Nicaragua include military aid from USA and Taiwan for the years 2002 - 2009. Data up to 1981 may not be directly comparable to the data from 1990 onwards.

34 The Panamanian defence forces were disbanded in 1990 and replaced by the national guard, consisting of the national police and the air and maritime services.

35 All figures for the USA are for financial year (1 Oct. of the previous year-30 Sep. of the stated year) rather than calendar year. SIPRI's estimate of US military spending is comprised of expenditure from four areas of government: the DOD, the Department of Energy, the Department of State and the National Intelligence Program (NIP). In 2019 Spending on the NIP is now included as a fourth category in the SIPRI estimate of US military spending. Total NIP spending in 2019 was an estimated \$60.2 billion.c SIPRI estimates that 75 per cent of this total is military related. This adds \$45.2 billion (in current prices) to US military spending in 2019. US spending has been revised consistently to include NIP going back in the data series.

36 The figures for Argentina in constant US\$ remain uncertain due to the questionable of inflation data by the Argentinian government. For the period between 2007 and 2017, SIPRI used an alternative CPI index for Argentina based on the paper by Cavallo and Bertolotto (2016) titled 'Filling the gap in Argentina's Inflation Data'. For the following years, SIPRI used data from the International Monetary Fund.

37 Data for Bolivia includes the Supreme Plurinational Defense Council and the Military Social Security Corporation.

38 The figures for Chile include direct transfers from the state-owned copper company Corporacion Nacional del Cobre (CODELCO) for military purchases, also known as the Copper Law. While the value of the transfers is provided, no data on actual spending is given. As such, SIPRI count the transfers from CODELCO rather than actual spending. Exceptionally in 2019, a figure for expenditure is given: \$2.029 millions of pesos.

39 The figures for Colombia in 2002 – 2007 include special allocations totaling 2.5 billion pesos from a war tax decree of 12 August 2002. Most of these allocations were spent between 2002-2004.

40 Ecuador changed its currency from the sucre to the US dollars on 13 March 2000, at a rate of one dollar to 25 000 sucres. The current price figures for each year represent the dollar value of military expenditure at the market exchange rate for that year. For the years 1984-85 another data source from the Central Bank records much higher figures for Ecuador than those given: \$278 million and \$361 million respectively. It is possible that these figures reflect major arms purchases made by Ecuador following the war with Peru in 1981.

41 The figures for Guyana for 2000-2019 may not be directly comparable to those from 1988-1995.

42 The figures for Paraguay in 2003 are for the modified budget, rather than actual expenditure.

43 The figures for Peru before 1997 are based on data from the Peruvian Ministry of Defence and are suspected to come from different stages of the budget process. The figures for Peru from 2005 onwards now include off-budget financing. The Law no. 28455 which stipulates the creation of a fund for the Peruvian armed forces and national police “Fondo para que Fuerzas Armadas y Policía Nacional”. Sources of funding used to create the off-budget mechanism comes from the Camisea Gas Project, of which royalties from certain various ‘lots’ would be used to fund equipment or arms for the military and police. According to Law no. 28455, an initial one-time payment of \$25 million was allocated in 2005 to the military and police. Additionally, 20 per cent of royalties from lot 88 in 2005 and 40 per cent from 2006 onwards would go towards this special ‘Camisea’ fund. Lot 88 is made up of revenues from 3 types of gas, namely gas, liquefied natural gas and gas PLT. Similarly, 30 per cent of royalties from extraction of lot 56 of the Camisea project are allocated towards the ‘Camisea’. From the ‘Camisea’ fund, the resources are allocated into four categories; the Peruvian Army, Navy, Air Force and National Police, each receiving 25 per cent of the total funding. Based on the Law 28455 in 2005, 75 per cent of this special off-budget fund need to be allocated to military expenditure.

44 Due to sharp depreciation in the bolivar from 2014, the use of the official fixed exchange rate between bolivar and USD is no longer possible. Thus, alternative exchange rates have been used from 2013, this is a combination of DICOR, SICAD and DICOM (from 2014 onwards). The figure from 2015 to 2017 should be treated with caution due to the very high rate of inflation and currency depreciation in Venezuela. The figures for Venezuela include off-budget military spending from the National Development Fund FONDEN, created in 2005 and funded by contributions from the Central Bank and the state oil company PDVSA. Actual figures for FONDEN are from 2005-2015, estimates are made for 2016 and 2017 based on 5-year rolling average of the share of off-budget spending to total military spending. No figures are provided in US\$, share of GDP, per capita and share of government spending in 2018 due to severe inflation and exchange rate fluctuations. Figures for 2019 were not found.

45 The figures for Kazakhstan include expenditure on civil defence, which amounted to 66.3 billion tenge in 2014 and 46.3 billion tenge in 2015. No breakdown was provided by the ministry of finance for 2016 to 2019.

46 The figures for Kyrgyzstan include spending on internal security, accounting for a substantial part of total military spending.

47 The coverage of the series for Turkmenistan varies over time due to classification changes in the Turkmen system of public accounts. No information has been available since 1999.

48 The figures for Uzbekistan expressed in constant US dollars should be seen in the light of considerable difference between the official and the unofficial exchange rates. No military spending information has been available since 2003, except for 2018.

49 The figures for China are for estimated total military expenditure, including estimates for items not included in the official defence budget. On the estimates in local currency and as share of GDP for the period 1989-96, see Shaoguang Wang, The military expenditure of China, 1989 to 98, SIPRI Yearbook 1999: Armaments, Disarmament and International Security (Oxford University Press: Oxford, 1999), pp. 349. The estimates for the years 1997-2017 are based on publicly-available figures for official military expenditure and some other items, and estimates for other items based on Prof. Wang's methodology or other methods based on new information. For the most recent years, where no official data is available for certain items, estimates are based on either the percentage change in official military expenditure, recent trends in spending in the same category, and in the case of the commercial earnings of the Peoples Liberation Army (PLA), on the assumption of a gradual decrease. See Sources and Methods, [http://www.sipri.org/research/armaments/milex/milex\\_database/copy\\_of\\_sources\\_methods](http://www.sipri.org/research/armaments/milex/milex_database/copy_of_sources_methods)

50 The figures for Japan include the budgeted amount for the Special Action Committee on Okinawa (SACO).

51 The figures for North Korea are as reported by North Korean Authorities. Due to lack of economic data, no figures are provided for current USD, constant USD, spending as a share of GDP, per capita and as a share of government spending.

52 The figures for South Korea do not include spending on 3 "special funds" for relocation of military installations, relocations of US bases, and Welfare for Troops.

53 The figures are for core budget expenditure on the Afghan National Army.

54 The figures for Bangladesh include (estimated) expenditure on the paramilitary forces

55 The figures for India include figures for paramilitary forces of the Border Security Force, the Central Reserve Police Force, the Assam Rifles, the Indo-Tibetan Border Police and, from 2007 the Sashastra Seema Bal. Figures do not include spending on some military nuclear activities (e.g. nuclear warheads).

56 The figures for Pakistan are for current expenditure.

57 The local currency figure for Brunei Darussalam for 2003 is for a special 15-month FY from Jan. 2003 to Mar. 2004. FYs up to 2002 are Jan.–Dec, those from 2004 onwards are Apr.–Mar.

58 The figures for Indonesia exclude until around 2009 substantial off-budget funds received by the armed forces from a variety of sources including revenues from military-owned foundations and co-operatives, and the leasing of land from the private sector. They also exclude spending for military purposes hidden in spending of other ministries and agencies. The size of these revenues and hidden spending are unknown but may have at times been larger than the official spending on the armed forces. The military enterprises have between 2004 and 2009 largely or wholly turned over to civilian control.

59 The figures for Malaysia for 2015 do not include 630 million ringgits from the state budget, and 230 million ringgits from the state oil company Petronas, for military and police expenditure in the Eastern Sabah Security Zone. The precise proportion of these sums that are for the armed forces is not known. These figures are unknown for 2016 to 2018. For 2019 these seems all to be for non-military police expenditure

60 No reliable figures are available for Myanmar since 2005.

61 The figures for the Philippines are slightly overstated as they include spending on Veterans Affairs. Up to 2010 these amounted to around 1b. pesos or less, but in 2011 and 2012 this increased to 13.9b. and 8.3b. pesos respectively

62 Timor-Leste uses the US Dollar as local currency. The local currency figure for Timor-Leste for 2007 is for a special 6-month FY July-Dec. 2007. Previous FYs, up to 2006/2007, are JulyJune; FYs from 2008 are Jan.–Dec.

63 The defence budget of Viet Nam has been declared to be a state secret according to media sources. No official data have been published after 2011.

64 The figures for Fiji do not include spending on military pensions, or capital expenditure. For the years 2010-2013, capital expenditure on the Fiji Military Forces amounted to 2.7, 5.6, 7.3 and 4.7 million Fijian dollars respectively. For the years 1998 to 2002 Fijis spending on military pensions amounted to roughly 3.5 per cent of annual military spending. Fiji changed its financial year in 2016 from a calendar year to 1 Aug. to 31 July – the fy data for 2015 are for a 19-month year (1 Jan. 2015 to 31 July 2016)

65 Figures for Papua New Guinea before 2004 are for the recurrent part of the budget, excluding development expenditure. From 2004 development expenditure is included, but is a small share of the total military spending. It is highly likely it was only a similar small part before 2004.

66 The figures for Albania prior to 2006 do not fully include pensions.

67 The figures for Bosnia and Herzegovina from 2005 onwards are for the armed forces of Bosnia and Herzegovina, which was formed in 2005 from the Croat-Bosniac army of the Federation of Bosnia and Herzegovina and the Bosnian Serb Army of Republika Srpska. The figures prior to 2005 include expenditure for both the army of the Federation of Bosnia and Herzegovina and the Army of Republika Srpska.

68 Does not include pensions. NATO reported spending including pensions for 2006 (1393 m. Leva), 2007 (1712 m. Leva) and 2008 (1749 m. Leva).

69 The figures for Croatia for 2004-10 include sums allocated from central government expenditure for repayments on a loan for a military radar.

70 Czechoslovakia was divided into the Czech Republic and the Republic of Slovakia on 1 Jan. 1993. Figures in the table for constant dollars are based on subsequent CPI and exchange rate data for the Czech Republic, and should be interpreted with caution.

71 The German Democratic Republic (GDR, East Germany) ceased to exist in Oct. 1990 when it was unified with the Federal Republic of Germany (West Germany). The figures for GDR in constant US dollars are based on subsequent price and exchange rate data for the united Germany, and should be interpreted with caution.

72 Latvia adopted the Euro on the 1st January 2014, at a transition rate of €1 = 0.702804 lats. All figures have been converted into Euros using this rate. Figures for Latvia do not include allocations for military pensions paid by Russia, which averaged 27 million lats per year over 1996-1998.

73 Montenegro declared its independence from the State Union of Serbia and Montenegro on 3 June 2006 and was accepted as a member of the United Nations on 28 June 2006.

74 The definition of military expenditure for FYROM changed from 2006. Border troops were transferred from the Ministry of Defence to the Ministry of Interior Affairs and part of the military pensions, previously entirely excluded, are now included.

75 Montenegro seceded from the State Union of Serbia and Montenegro 3 June 2006. The figures up to 2005 are for the State Union of Serbia and Montenegro (known as the Federal Republic of Yugoslavia until February 2003) and for 2006 onwards for Serbia alone.

76 Former Yugoslavia has a separate entry up to and including the year 1991. Constant dollar figures are not available due to the lack of reliable economic data for Yugoslavia.

77 Figure does not include pensions.

78 The figures for Azerbaijan for 2011 to 2015 include allocations of 1087, 1123, 1172, 1172 and 1271 million manats respectively for "special defence projects" in addition to the main defence budget. No budget allocation on "special defence project" was found since 2016.

79 The budget figures for Georgia for 2003 are believed to be an underestimation of actual spending because of the political turmoil during the year.

80 Figures for Russia prior to 2013 did not include social spending. For more information on Russian spending see:

81 Figures for Ukraine are for the adopted budget up to 2007. Given the conflict in the east of the country, and resulting substantial additional budgetary allocations during the year, the figures for 2014-2019 should be treated as provisional or uncertain.

82 Pensions included in Cyprus figures from 2007.

83 Finland military spending includes pensions. Estimates for pensions were made for the years 2001-2006.

84 Since 2019, the methodology to calculate French military spending was revised to reflect more accurately the activities carried out by the Gendarmerie. Data disaggregation of the Gendarmerie budget allowed SIPRI to include only the budget lines related to military activities. Based on the budget figures, SIPRI's new estimates suggest that, on average, only 2.3 per cent of the Gendarmerie budget is allocated to military activities. While the recalculation downsizes French military spending, it does not change trends over time.

85 SIPRI's estimate of German military expenditure in 2019 is \$3.3 billion lower than the 'defence expenditure' figure Germany reported to NATO for that year. This is explained by the fact that the SIPRI total only includes spending by the German Ministry of Defence (MOD) and some minor spending on military activities by other ministries. In its 'defence expenditure' figure for NATO, Germany also includes spending on non-military efforts linked to sustaining peace and security, such as humanitarian and development aid in the context of crisis and peacebuilding and conflict resolution activities. However, the exact details of the German submission to NATO are confidential and it is therefore impossible to assess how much of the \$3.3 billion is accounted for by these non-military activities and whether it covers other unidentified military activities that are not included in the SIPRI total.

86 Iceland does not have a standing army/military.

87 The figures for Italy include spending on civil defence, which typically amounts to about 4.5% of the total.

88 The figures for Luxembourg after 2000 may not be fully consistent due to the merger of the paramilitary Gendarmerie with the regular police to form the Police Grand-Ducale (PGD), and changing methodologies by NATO, the principle source for the data, as to the proportion of the PGD included in the figures.

89 The Norwegian Air Force includes a Search and Rescue helicopters unit that are mainly involved in civilian rescue operations. The costs of this unit are not included in the SIPRI total.

90 The figures for Spain have been revised in this edition of the database to include items of military expenditure not included either in the main defence budget or figures supplied by NATO.

91 Sweden changed its accounting system in 2001 giving rise to a minor series break between 2000 and 2001.

92 Figures for Switzerland do not include all expenditure on expenses on state compensation for salaries foregone due to conscription duties, military spending covered by cantons and municipalities, certain expenses for real estate rents and leases and military insurances. A government study estimated that including these expenses would increase the actual military spending by up to 48 per cent compared to what is counted as military spending in the government budget. In addition, pensions are not included in the figures.



93 From 2001, the UK moved from a cash based accounting system to a resource based system. The figures for the UK from 2001 are based on the "Net Cash Requirement" figures given in the Annual UK Defence Statistics, which are closest to the old cash definition. The Net Cash Requirement definition differ slightly from the cash definition used up to 2000. The effect on the figures for UK military expenditure is unknown. The 2019 data for the UK is marked as an estimate as it is based on a voted total from the Central Government Main Supply Estimates 2019-20 and not on the previously used NCR figure. All figures prior to 2019 are actual spending figures based on the NCR definition.

94 The figures for Bahrain do not include extra budgetary spending on defence procurement.

95 The figures from 2012 are from the Iranian state budget documents and include spending on the Iranian Revolutionary Guard Corps (IRGC). Figures for earlier years are from the Iranian Central Bank, and most likely also include the IRGC.

96 The figure for 2014 is an estimate based on the budget for Defence & Security and is particularly uncertain due to the war with the Islamic State in Iraq and the Levant (ISIL) that broke out during 2014. The figures for Iraq do not include spending on the National Defence Council, the Office of the Chief of the Armed Forces or the Directorate of Disarmament and Integration of Militias, which totaled 308 and 314 billion dinars in 2011 and 2012 respectively. Military spending figures for Iraq does not include spending on paramilitary forces (Hashd al-Shaabi, or The Popular Mobilization Forces, formed in 2014).

97 The figure for Israel includes 'Miscellaneous security expenses', a category which is not explained in the Israeli budget documents but is assumed to refer to expenditures for militarized intelligence services such as the Mossad.

98 Kuwait has had multiple changes of financial year. The financial years beginning in 1969 through 1973 are from July to June. The financial year beginning in 1974 is from April 1974 to March 1975 (thus overlapping with the previous financial year). Data is missing for the financial year beginning 1975. From 1976/77 to 1999/2000, the financial year is from July to June. Financial year 2000/2001 is a transitional 9-month period from July 2000 to March 2001. From 2001 onwards, the financial years are from April to March. It is not known if pensions are included.

99 Figures reported for Oman is for Defence and National Security. Military spending is estimated to be 75 per cent of this category.

100 The figures for Saudi Arabia are for 'military sector and security' from 2016 and for 'defence and security' before 2016. These figures are likely to include certain police forces or other security forces that are not paramilitary and these figures may therefore be an overestimate of Saudi Arabian military expenditure. Figures from 2016 are for actual spending. The Ministry of Finance has consistently reported significant overspending of the state budget before 2016, making it likely that 'defence and security' spending was also significantly higher than budgeted. However, no data has been released on actual spending on 'defence and security' before 2016. The figure for Saudi Arabia for 2015 includes 20 billion rials of additional spending on military operations in Yemen. The figures for Saudi Arabia may not include significant military aid that Saudi Arabia reportedly has provided to several countries in the Middle East.

101 The military expenditure of the UAE is therefore uncertain. Data is available on the budget of the UAE federal Ministry of Defence (MOD). However, the UAE MOD has only administrative functions and its budget accounts for only a small proportion of total military spending. Until 2014, International Monetary Fund (IMF) reports provided figures on spending on 'Abu Dhabi Federal Services', which refers to government funding from the Emirate of Abu Dhabi that the IMF has described as mainly for military and security purposes. SIPRI estimates total military spending in the UAE 1997 to 2014 as 80 per cent of 'Abu Dhabi Federal Services' plus the budget of the MOD. No military spending information is available since 2014.

102 The Republic of Yemen was formed in 1990 from the merger of the Yemen Arab Republic (North Yemen) and the People's Democratic Republic of Yemen (South Yemen).

103 North Yemen merged with South Yemen into the Republic of Yemen in 1990. Figures in the table for constant dollars are based on subsequent price and exchange rate data for the united Republic of Yemen, and should be interpreted with caution.