

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.

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.

5 Investment expenditure for CAR for 2005 amounted to 775 000 CFA. francs.

6 The figures for the Democratic Republic of the Congo in constant US dollars have been substantially revised compared to previous editions of the database, due to a reassessment of the available sources for CPI inflation data, which are used to convert the local currency figures into constant prices. The figures for the Democratic Republic of Congo do not include profits from extensive military-run mining operations.

7 Figures for Côte d'Ivoire are for the adopted budget up to 2003. Figures for the latest year is the adopted budget, while 2014-2016 are actual spending figures.

8 Figures for Eritrea in 1995 include expenditure for demobilization.

9 The figures for Gabon from 2004 have been significantly revised compared with the previous edition of the database. 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.

10 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.

11 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.

12 The figures for Guinea might be an underestimate as the IMF reports large extra-budgetary spending for the military.

13 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 data is available for 1999 and the consistency before and after this year is uncertain.

- 14 The figures for Liberia are reported in US dollars. While the Liberian dollar still exists as a national currency, the Liberian economy is heavily dollarized, and in particular the Liberian national budget is only reported in US dollars. All figures for Liberia have thus been converted into US dollars.
- 15 Figures for Madagascar include expenditure for the gendarmerie and the National Police.
- 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.
- 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.
- 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.
- 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 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.

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

25 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.

26 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).

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

28 Figures for Cuba are for Defence & Internal Order.

29 The figures for El Salvador include military pensions from the Armed Forces Pensions Fund for 2002-2012, with estimates in previous years. Since 2013, military pensions are based on actual payments. For 2015, actual payment was of \$83.3m. for pensions, an increase from 2014. Actual pension payments for 2017 has not been released, so 2017 pension figure is assumed to be the same as 2016 (\$90.5m). This will be revised once information on actual payments come out in late 2018.

30 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 2012-2017.

31 The figures for Honduras do not include arms imports.

32 The figures for Nicaragua includes military aid from USA and Taiwan for the years 2002 - 2009 of 12.5, 16.9, 13.6, 11.1, 7.3, 28.8, 12.2 and 11.6 million gold cordobas, respectively. The data for Nicaragua up to 1981 may not be directly comparable to the data from 1990 onwards.

33 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.

34 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.

35 The figures for Argentina in constant US\$ remains uncertain due to the falsification of inflation data by the Argentinian government. But SIPRI has found an alternative CPI index for Argentina spanning 2007 to present. This is based on the paper by Cavallo and Bertolotto (2016) titled "Filling the gap in Argentina's Inflation Data".

36 The figures for Bolivia include some expenditure for civil defence.

37 The figures for Chile are for the adopted budget. The figures for Chile include direct transfers from the state-owned copper company Corporacion Nacional del Cobre (CODELCO) for military purchases. Since 2004, the MOD has built up a surplus from unspent portions of these transferred funds, which in 2011 were placed in a Strategic Contingency Fund for future equipment spending. The SIPRI figures continue to count the transfers from CODELCO rather than actual spending.

38 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.

39 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.

40 The figures for Guyana for 2000-2018 may not be directly comparable to those from 1988-1995.

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

42 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. This is transfer of gas production revenues from state-owned company CAMISEA for the armed forces of which 75% of the total gas revenue is allocated to the military.

43 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 Venezuela in constant (2019) US\$ are low due to hyperinflation and the use of constant US\$ in the years for which there is high uncertainty in economic data.

44 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 2018

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

46 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.

47 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.

48 The figures for China have been revised in this edition of the database based on revised estimates for Chinese military expenditure. For more information on the revised estimates please see: Tian, N., and Su, F., 'A New Estimate of China's Military Expenditure', SIPRI Background Paper, Jan. 2021 <<https://www.sipri.org/publications/2021/other-publications/new-estimate-chinas-military-expenditure>>.

- 49 The figures for Japan include the budgeted amount for the Special Action Committee on Okinawa (SACO) and exclude military pensions.
- 50 The figures for North Korea are as reported by North Korean Authorities. They do not include investment in the arms industry and R&D in dual-use technology, or various social welfare services provided through the military sector. 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.
- 51 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. These amounted to 449.3 billion, 1048.8, 1285.2, 916.7 and 943.6 billion Won in 2009-2013 respectively.
- 52 Afghanistan's FY runs from Mar. to Feb. The figures are for core budget expenditure on the Afghan National Army. Military aid from foreign donors, which in 2015 amounted to \$1.6 billion, 8 times Afghanistan's domestic military expenditure, is not included.
- 53 The figures for Bangladesh have been revised in this edition of the database to include figures or estimates for paramilitary forces.
- 54 The figures for India include expenditure on the 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 but do not include spending on military nuclear activities.
- 55 The figures for Pakistan are for current expenditure. Defence spending in the Public Sector Development Plan amounted to 2.3, 5, 3.9, 1.4, 1.8, 4.2, 2.3, 2.5, 2.5 and 0.5 billion rupees in 2008-2017 respectively.
- 56 The figures for Sri Lanka for 2000 do not fully reflect the special allocation of 28 billion rupees for war-related 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 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. The size of these revenues are not known, but are thought to be small as a percentage of overall military spending.

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.

60 The figures for Myanmar (Burma) are not presented in current US dollar terms before 2012 owing to the extreme variation of in stated the exchange rate between the kyat and the US dollar. Stated exchange rates vary from 6.076 to 960 Kyat/US\$ (2003). The figures for 2011-2016 are from the official state budget, and may not be directly comparable with earlier figures which are from secondary sources. The new 2011 constitution also allows the chief of staff of the armed forces to draw unlimited additional funds from a *special fund* without the consent of parliament. It is not known if this facility has been used so far.

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 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 July-June; 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. The figures for Viet Nam for 2012-2018 are also from media sources, whose reliability cannot be easily assessed and thus marked as uncertain.

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.

65 Figures for Papua New Guinea before 2004 are for the recurrent part of the budget, excluding development expenditure. The latter is highly variable over the period 2004-2016, but is a small share (<3%) of the total in the years 2004-2006.

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. Data for Bosnia and Herzegovina does not include spending on arms imports.

68 NATO has provided figures for Bulgaria including pensions from 2006-2008: 1393, 1712 and 1749 million Leva for 2006, 2007 and 2008 respectively.

69 The figures for Croatia for 2004-10 include sums allocated from central government expenditure for repayments on a loan for a military radar system. The sums allocated were 160, 431.1, 147.8, 91.4, 53.2, 54.6 and 55.2 million Koruny in 2004-2010 respectively. Payments continued in 2011, but figures are not available, so a figure of 55.2 million Koruny has been included in the figures for 2011 as an estimate. The loan repayments concluded in 2011, according to the Croatian government.

70 The figures for the Czech Republic do not include military aid to Afghanistan or Iraq. Aid to Afghanistan was 18.7 million koruny in 2004 and 612.6 million koruny in 2007. Aid to Iraq was 1.1 million koruny in 2005.

71 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.

72 Estonia merged their Border Guard Service with the National Police in 2010, and are no longer classed as a paramilitary force by SIPRI. This accounts for much of the decrease in Estonian military spending in 2010.

73 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.

- 74 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.
- 75 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.
- 76 The definition of military expenditure for North Macedonia 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.
- 77 The figures for Poland exclude some defence spending in other ministries, and additional domestic defence spending such as the Armed Forces Modernization Fund (AFMF) and some additional Defence R&D. Between 2004 and 2016 these additional sums varied between about 240 million and 640 million Zlotys. No AFMF for 2017 and onwards.
- 78 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.
- 79 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.
- 80 If the figures for Armenia were to include military pensions they would be 15-20% higher.
- 81 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.
- 82 The budget figures for Georgia for 2003 are believed to be an underestimation of actual spending because of the political turmoil during the year.

83 Adding all military items in Moldova's budget, including expenditure on military pensions and paramilitary forces, would give total military expenditure for 2005, 2006 and 2007 of 343, 457 and 530 million lei, respectively.

84 For the sources and methods of the military expenditure figures for the USSR and Russia, see Cooper, J., 'The military expenditure of the USSR and the Russian Federation, 1987–97', SIPRI Yearbook 1998: Armaments, Disarmament and International Security (Oxford University Press: Oxford, 1998), appendix 6D, pp. 243–59. For more information on Russia's military spending, see: <https://www.sipri.org/commentary/topical-backgrounder/2020/russias-military-spending-frequently-asked-questions>

85 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 onwards should be treated as provisional or uncertain.

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

87 The figures for France from 2006 are calculated with a new methodology due to a change in the French budgetary system and financial law. Military spending includes a supplementary budget of 1.5 bn euros extra allocated to "defence" in 2016, 700 mil euros in 2017 and 1.1 billion in 2018. This is added to the original LdF budget.

88 Iceland does not have a standing army/military.

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

90 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.

91 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.

92 Sweden changed its accounting system in 2001 giving rise to a series break between 2000 and 2001. This break means that the decrease in military expenditure between 2000 and 2001 is overestimated by 1.4 percentage points.

93 Figures for Switzerland do not include expenditure on military pensions or paramilitary forces, or spending by cantons and local government. From 1990-2006, military spending by cantons and local government typically amounted to between 5-8% of the central government spending figures.

94 "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 estimate for the UK was revised in 2021. For more information on UK spending see: Tian, N., and Béraud-Sudreau, L., 'Reassessing SIPRI's military expenditure estimate for the United Kingdom', SIPRI Topical Backgrounder, <<https://www.sipri.org/commentary/topical-backgrounder/2021/reassessing-sipri-military-expenditure-estimate-united-kingdom>>."

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

96 The figures of Iran from 2012 have been revised in this edition of the database, based on more detailed information on the Iranian state budget. The figures from 2012 do include spending on the Iranian Revolutionary Guard Corps (IRGC), and given the comparable level of figures between the two sources, it is most likely that figures for earlier years, from the Iranian Central Bank, also include the IRGC.

97 The figure for Iraq 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. Spending for Iraq does not include paramilitary forces.

98 The figure for Israel includes supplementary allocations made to the defence budget and an estimate for border guards.

99 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.

100 Figures reported for Oman is for Defence and Security, D and S included the police, customs border guard and several other non-military activities. The border guard could arguably be considered as militarized, the police and customs not. Estimate of Oman military spending is based on the proportion of personnel in military and police. This gives an estimate of roughly 75% military and 25% security. Oman military spending is thus 75% of the reported Defence and Security budget.

101 The figures for Saudi Arabia are for defence and security, including the Ministry of Interior. Figures for 2016 are actual spending, while previous years are adopted budgets. The figures for Saudi Arabia for 2015 include 20 billion rials of additional spending on military operations in Yemen, no figure was provided for 2016. The Ministry of Finance consistently reports significant overspending on the state budget, but again, the defence & security component of such additional spending is unknown. The figures for Saudi Arabia may not include billions of dollars of military aid.

102 The military expenditure of the United Arab Emirates is uncertain and lacking in transparency. Official documents and IMF reports sometimes give figures for defence spending, but only covering "goods and services" i.e. not salaries or military equipment. However, IMF reports gave figures for spending on "Abu Dhabi Federal Services" in 2014, said to be mostly for military spending. We have estimated total UAE military spending by taking 80% of the Federal Services figure, plus, the MOD goods and services figure, or estimates of this where not available. No military spending information is available since 2014.

103 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).

104 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.