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Forty-ninth session  
Agenda item 55 (a) of the preliminary  
list of items\*

## REDUCTION OF MILITARY BUDGETS

Military expenditures in standardized form reported by StatesReport of the Secretary-General

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Explanatory note

Figures in the tables presented below have been reported by participating States on the basis of the standard instrument for international reporting of military expenditures. For analytical purposes, the information on military expenditures received has been computerized, with minor adjustments, to conform to standard statistical practices.

The replies from States are available at the Centre for Disarmament Affairs, United Nations Headquarters.

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## I. INTRODUCTION

1. On 12 December 1985, the General Assembly adopted resolution 40/91 B, in which, inter alia, it reiterated its recommendation that all Member States should report annually, by 30 April, to the Secretary-General, using the reporting instrument (see annex), their military expenditures for the latest fiscal year for which data are available. By paragraph 8 of that resolution, the Assembly once again stressed the need to increase the number of reporting States with a view to the broadest possible participation from different geographic regions and representing different budgeting systems.

2. Pursuant to the request of the General Assembly, the Secretary-General, in a note verbale dated 25 February 1994, requested all Member States to submit their reports not later than 30 April 1994.

3. In reply to his note verbale, the Secretary-General has, to date, received reports from 21 countries, all of which had used the reporting instrument. These reports are reproduced in section II of the present report. Further replies will be issued as addenda to the present report.

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II. REPLIES RECEIVED FROM GOVERNMENTS

ARGENTINA

[Original: Spanish]

[25 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Argentina

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Peso

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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AUSTRALIA

[Original: English]

[14 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Australia

Fiscal year: 1 July 1992 to 30 June 1993

National currency and unit of measure: Australian dollar (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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AUSTRIA

[Original: English]

[29 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Austria

Fiscal year: 1 January to 31 December 1994

National currency and unit of measure: Austrian schilling (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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BARBADOS

[Original: English]

[6 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Barbados

Fiscal year: 1 April 1992 to 31 March 1993

National currency and unit of measure: Barbados dollar

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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BELARUS

[Original: Russian]

[27 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Belarus

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Vouchers of the National Bank of the  
Republic of Belarus (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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Part II

1. In order to approximate the opportunity costs of using conscripts in the military sector, the following information is requested:

(a) The average civilian wage rate that the conscripts would have been likely to obtain during the reporting year if they had not been occupied in the military sector.

Answer: 56,357 roubles.

If such an estimate is not available, respondents are requested to suggest an average civilian wage rate that may be readily available and that the respondents believe might serve as a reasonable measure of opportunity cost.

(b) The number of man-years devoted by conscripts to military service during the reporting year concerned.

Answer: 63,000 man-years.

2. With reference to point (d) of the specific guidelines above, respondents are requested to give below the total amount of military assistance received from abroad during the reporting year. The amount should be given in the same denomination and currency as used in the matrix, preferably converted from foreign currencies to national currency at average annual market or par value exchange rate as reported by the International Monetary Fund.

Answer: Nil.

3. With reference to points (n) and (o) above, the requested information should be reported here in the same value terms as used in the matrix. It is requested that total expenditures, at least, and preferably detailed by type of force group as in column 1 to 12 of the matrix, be reported for the following items:

Depletion of ammunition:

Sales from the military sector of:

(a) Land: -

(b) Real estate other than land: 1,261 million roubles.

(c) Equipment: 11,632 million roubles.

(d) Services: 97 million roubles.

(e) Other: 624 million roubles.

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4. Respondents are requested to submit information as to whether statistics of the following kinds would be readily available for the reporting year.

	<u>Answer</u>	
	<u>Available</u>	<u>Not available</u>
Price index of specific relevance to the military sector	-	-
Exports of military equipment	-	-
Such exports divided by:		
(i) Countries	-	-
(ii) Regions	-	-
Imports of military equipment		
Such imports divided by:		
(i) Countries	-	-
(ii) Regions	-	-

5. If a regularly published exchange rate is unavailable, or considered unsuitable for converting military expenditures, respondents are requested to comment on other possible ways for comparing the military expenditures of the responding country with those of other countries.

BULGARIA

[Original: English]

[31 January 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Bulgaria

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Lev (hundreds of thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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CYPRUS

[Original: English]

[26 January 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Cyprus

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Cyprus pound (thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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FINLAND

[Original: English]

[29 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Finland

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Finnish markka (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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Notes

1. The main part of the operative and maintenance expenditures cannot be allocated between our various defence sectors because of the existing structure of the budgetary system.

2. The expenditures of our presence in the United Nations peace-keeping operations are reported as gross expenditures. The United Nations reimburses a certain share of these expenditures according to the agreed principles of reimbursement. However, owing to certain delays in the United Nations reimbursements, it is difficult for Finland to determine the real net expenditures for us.

3. The civil defence expenditures are not included in military expenditures in Finland. Instead, they are allocated to be expenditures of the Ministry of Interior. Municipalities and private sectors are the main source of financing of civil defence.

Part II

1. In order to approximate the opportunity costs of using conscripts in the military sector, the following information is requested:

(a) The average civilian wage rate that the conscripts would have been likely to obtain during the reporting year if they had not been occupied in the military sector.

Answer: 80,580 Fmk/year.

If such an estimate is not available, respondents are requested to suggest an average civilian wage rate that may be readily available and that the respondents believe might serve as a reasonable measure of opportunity cost.

(b) The number of man-years devoted by conscripts to military service during the reporting year concerned.

Answer: 22,889.

2. With reference to point (d) of the specific guidelines above, respondents are requested to give below the total amount of military assistance received from abroad during the reporting year. The amount should be given in the same denomination and currency as used in the matrix, preferably converted from foreign currencies to national currency at average annual market or par value exchange rate as reported by the International Monetary Fund.

Answer: N.

3. With reference to points (n) and (o) above, the requested information should be reported here in the same value terms as used in the matrix. It is requested that total expenditures, at least, and preferably detailed by type of force group as in columns 1 to 12 of the matrix, be reported for the following items:

Depletion of ammunition: 230 million Fmk.

Sales from the military sector of:

(a) Land: N.

(b) Real estate other than land: N.

(c) Equipment: 25.9 million Fmk.

(d) Services: 16.3 million Fmk.

(e) Other

/...



4. Respondents are requested to submit information as to whether statistics of the following kinds would be readily available for the reporting year.

	<u>Answer</u>	
	<u>Available</u>	<u>Not available</u>
Price index of specific relevance to the military sector		X
Exports of military equipment	X	
Such exports divided by:		
(i) Countries	X	
(ii) Regions		X
Imports of military equipment	X	
Such imports divided by:		
(i) Countries	X	
(ii) Regions		X

5. If a regularly published exchange rate is unavailable, or considered unsuitable for converting military expenditures, respondents are requested to comment on other possible ways for comparing the military expenditures of the responding country with those of other countries.

FRANCE

[Original: French]

[3 May 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: France

Fiscal year: 1 January to 31 December 1994

National currency and unit of measure: Franc (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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Notes

The figures provided concern the French military budget for 1994 which are expressed, excepting those for retired forces, in the monetary unit and according to the nomenclature required by the United Nations. These figures call for the following observations:

(a) The category "Strategic forces" includes appropriations for nuclear deterrents;

(b) The budget for the Gendarmerie is included in the column entitled "Paramilitary forces";

(c) The columns under "Military assistance and "Civil defence" have not been filled out, the former because the necessary figures do not appear in non-classified budgetary documents, and the latter because it does not come under the Ministry of Defence;

(d) The data necessary for the replies to Part II of the United Nations questionnaire are of two types:

- (i) Questions 1, 2 and 3 deal with average civilian wage rate for the reporting year, military assistance received from abroad, depletion of ammunition and sales of land, other real estate, equipment and services. These data are not available;
- (ii) Questions 4 and 5 concern imports and exports of military equipment and possible ways of comparing French military expenditures with those of other countries. This information is classified.

GERMANY

[Original: English]

[28 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Germany

Fiscal year: 1 January to 31 December 1994

National currency and unit of measure: Deutsche mark (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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Notes

1.1 Personnel

Excludes service pensions.

1.2.1 Materials for current use

This item contains petrol, oil and lubrication, communal messing and procurement of replacement clothing, medicines and bandages.

1.2.3 Purchased services

This item includes postage, cargo and transport costs, telecommunication charges and general clerical expenses.

Under the Federal Armed Forces accounting system, travel expenses are staff costs and are included in items 1.1.1 to 1.1.3.

Division of these figures into their component parts would require considerable time and resources.

1.2.4 Rent costs

Rent for immovable property are, with the exception of column 14, included in the maintenance and repair cost for immovable property under item 1.2.2.

2.1.2 Missiles

Expenditure on missiles is included under item 2.1.1.

2.1.6 Artillery/2.1.7 Other ordnance

Separate figures for artillery and other ordnance cannot be given. The sum total is contained under item 2.1.6.

4.0.0 Total (1+2+3)

Breakdown of expenditures for United Nations peace-keeping by item is not available.

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GREECE

[Original: English]

[2 June 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Greece

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Drachma (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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HUNGARY

[Original: English]

[25 March 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Hungary

Fiscal year: 1 January to 31 December 1994

National currency and unit of measure: Forint (thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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ICELAND

[Original: English]

[24 March 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Iceland

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure:

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

Iceland had no military expenditures during the year 1993.

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JORDAN

[Original: English]

[May 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Jordan

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Jordanian dinar (thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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MEXICO

[Original: Spanish]

[30 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Mexico

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: New pesos (hundreds of thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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NETHERLANDS

[Original: English]

[25 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Netherlands

Fiscal year: 1 January to 31 December 1992

National currency and unit of measure: Netherlands guilder (thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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Appendix to the reporting matrix 1992

1. 1.1.2 Military pensions are included in total under "Support" (6) at the amount of 1,543,087 thousands of guilders, as a "surrogate" of pension fees.
2. 1.2.2 Major overhauls and modifications are included in the appropriate "procurement" items.
3. 1.2.4 Rent costs are not available.
4. Some of the amount for research and development are for technical reasons included in the appropriate "procurement" items.
5. The Netherlands Royal "Marechaussee" (charged with external as well as internal security tasks) is represented under (5) "Other Combat Forces". Additional expenditures concerning the "Marechaussee" forces are included in the figures presented under (2), (3) and (4).
6. Figures concerning "Civil Defence" are included in the Netherlands reply.

Part II

1. In order to approximate the opportunity costs of using conscripts in the military sector, the following information is requested:

(a) The average civilian wage rate that the conscripts would have been likely to obtain during the reporting year if they had not been occupied in the military sector.

Answer: 25,400 Netherlands guilder a year.

If such an estimate is not available, respondents are requested to suggest an average civilian wage rate that may be readily available and that the respondents believe might serve as a reasonable measure of opportunity cost.

(b) The number of man-years devoted by conscripts to military service during the reporting year concerned.

Answer: 38,892.

2. With reference to point (d) of the specific guidelines above, respondents are requested to give below the total amount of military assistance received from abroad during the reporting year. The amount should be given in the same denomination and currency as used in the matrix, preferably converted from foreign currencies to national currency at average annual market or par value exchange rate as reported by the International Monetary Fund.

Answer: None.

3. With reference to points (n) and (o) above, the requested information should be reported here in the same value terms as used in the matrix. It is requested that total expenditures, at least, and preferably detailed by type of force group as in columns 1 to 12 of the matrix, be reported for the following items:

Depletion of ammunition:

Sales from the military sector of:

(a) Land	)	
	)	
(b) Real estate other than land	)	
	)	
(c) Equipment	)	104,000,000 guilders.
	)	
(d) Services	)	
	)	
(e) Other	)	

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4. Respondents are requested to submit information as to whether statistics of the following kinds would be readily available for the reporting year.

	<u>Answer</u>	
	<u>Available</u>	<u>Not available</u>
Price index of specific relevance to the military sector	X	
Exports of military equipment		X
Such exports divided by:		
(i) Countries		X
(ii) Regions		X
Imports of military equipment	X	
Such imports divided by:		
(i) Countries	X	
(ii) Regions	X	

5. If a regularly published exchange rate is unavailable, or considered unsuitable for converting military expenditures, respondents are requested to comment on other possible ways for comparing the military expenditures of the responding country with those of other countries.

NEW ZEALAND

[Original: English]

[24 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: New Zealand

Fiscal year: 1 July 1992 to 30 June 1993

National currency and unit of measure: New Zealand dollar (thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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PERU

[Original: Spanish]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Peru

Fiscal year: 1 January to 30 December 1993

National currency and unit of measure: New sol (thousands)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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SWEDEN

[Original: English]

[26 May 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Sweden

Fiscal year: 1 July 1992 to 30 June 1993

National currency and unit of measure: Swedish krona (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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TURKEY

[Original: English]

[12 April 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Turkey

Fiscal year: 1 January to 31 December 1993  
and 1 January to 31 December 1994

National currency and unit of measure: Turkish lira (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

[Original: English]

[31 May 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: United Kingdom of  
Great Britain and  
Northern Ireland

Fiscal year: 1 April 1992 to 31 March 1993

National currency and unit of measure: Pound sterling (millions)

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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Part II

1. In order to approximate the opportunity costs of using conscripts in the military sector, the following information is requested:

(a) The average civilian wage rate that the conscripts would have been likely to obtain during the reporting year if they had not been occupied in the military sector.

Answer:

If such an estimate is not available, respondents are requested to suggest an average civilian wage rate that may be readily available and that the respondents believe might serve as a reasonable measure of opportunity cost.

(b) The number of man-years devoted by conscripts to military service during the reporting year concerned.

Answer:

2. With reference to point (d) of the specific guidelines above, respondents are requested to give below the total amount of military assistance received from abroad during the reporting year. The amount should be given in the same denomination and currency as used in the matrix, preferably converted from foreign currencies to national currency at average annual market or par value exchange rate as reported by the International Monetary Fund.

Answer:

3. With reference to points (n) and (o) above, the requested information should be reported here in the same value terms as used in the matrix. It is requested that total expenditures, at least, and preferably detailed by type of force group as in column 1 to 12 of the matrix, be reported for the following items:

Depletion of ammunition:

Sales from the military sector of:

- (a) Land: £68.0 million.
- (b) Real estate other than land
- (c) Equipment: £48.7 million.
- (d) Services
- (e) Other

/...

4. Respondents are requested to submit information as to whether statistics of the following kinds would be readily available for the reporting year.

	<u>Answer</u>	
	<u>Available</u>	<u>Not available</u>
Price index of specific relevance to the military sector	X	
Exports of military equipment	X	
Such exports divided by:		
(i) Countries		X
(ii) Regions	X	
Imports of military equipment		
Such imports divided by:		
(i) Countries		X
(ii) Regions	X	

5. If a regularly published exchange rate is unavailable, or considered unsuitable for converting military expenditures, respondents are requested to comment on other possible ways for comparing the military expenditures of the responding country with those of other countries.

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ANNEX

Reporting instrument and accompanying instructions



Instrument for standardized international reporting of  
military expenditures

(Actual outlays, current prices)

Country: \_\_\_\_\_ Fiscal year: \_\_\_\_\_  
day month year/day month year

National currency and unit of measure: \_\_\_\_\_

(The unit of measure should not exceed one ten thousandth of the total  
military expenditures)

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