



## General Assembly

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Agenda item 53

### REDUCTION OF MILITARY BUDGETS

#### Military expenditures in standardized form reported by States

#### Report of the Secretary-General

#### Addendum

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MADAGASCAR

[Original: English]

[10 October 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Madagascar

Fiscal year: 1993

National currency and unit of measure: Malagasy franc

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

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English

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POLAND

[Original: English]

[31 August 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Poland

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Zloty (billions)

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

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English

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### Notes

1. Figures in the table include expenditures for the armed forces funded from the budget of the Defence Ministry as well as from others, as follows:

- The means from the Scientific Research Committee assigned to technical and statutory activities for the military academies as well as scientific institutes;
- Expenditures for technical equipment and construction in accordance with the needs of civil defence in the framework of mobilization of the national economy.

2. Figures in the table are expressed in the same currency and at current prices. According to domestic accounting methodology, figures take into account any foreseen production costs and average profits of manufacturers. The prices of imported goods result from applied exchange rates and include the effects of changing the method of clearing accounts among the members of former Council of Mutual Economic Assistance from 1 January 1991. Additionally, figures in the table take into account the increase in the expenditures of the Defence Ministry resulting from the transformation of the national budget accounting system starting 1 January 1991 (for example, land tax, real estate tax, transport means tax and value added tax).

3. Column 5 (other combat forces) does not include some data because of methodological difficulties. This information is included in columns 2, 3 and 4.

4. Column 11 (military assistance - United Nations peace-keeping) contains the costs relating to maintaining the Polish military contingents in the United Nations temporary armed forces deployed in the Syrian Arab Republic, the Libyan Arab Jamahiriya, Cambodia and Croatia. All these costs are covered with means external to the budget of the Defence Ministry.

5. Column 14 (civil defence) includes expenditures assigned for the needs of civil defence formations functioning out of the Defence Ministry and financed directly from the State budget.

6. Data concerning costs related to personnel include:

- Row 1.1.1 (conscripts) - all non-professional soldiers under the Defence Ministry, i.e., conscripts, students of military schools and academies and reservists in active service;
- Row 1.1.2 (other military personnel including reserves) - professional soldiers in active service (these data do not include pensions). In the past, pensions were paid within the framework of the Polish Common Pension System. Since 1993, pensions have been paid from the budget of the Defence Ministry. The data concerning only that part of pensions for past service are shown in row 4.

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7. The data concerning construction include outlays for housing of professional soldiers (included in row 2.2.5 - personnel facilities), military infrastructure and building renovations - financed from the budget of the Defence Ministry.

SPAIN

[Original: Spanish]

[27 September 1994]

Instrument for standardized international reporting  
of military expenditures

(Actual outlays, current prices)

Country: Spain

Fiscal year: 1 January to 31 December 1993

National currency and unit of measure: Peseta (millions)

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

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