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Agenda item 47

REDUCTION OF MILITARY BUDGETS

Report of the Secretary-General

Addendum

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REPLIES RECEIVED FROM GOVERNMENTS 1/

GREECE

/Original: English/

/8 September 1977/

A. Views and suggestions on the proposed standardized reporting instrument

1. The proposed standardized reporting instrument seems to be the most appropriate system for a comparative study of national defence budgets, provided that data presented therein are accurate, based on uniform accounting practices internationally recognized and easily checked by intergovernmental organs to be set up. To this end, it is necessary that each standardized reporting instrument is accompanied by explanatory information.

B. Information on military expenditure accounting practices

2. As is well known, Greece does not have natural resources of military importance, nor does she carry out research to develop new weapons or run war industries. The methods, therefore, currently used for military expenditure accounting are of no practical importance for countries self-sufficient in raw materials, as well as in war technology and industries.

3. As a rule, Greece is supplied with war materials from other countries with prerated and easily verified cost and, therefore, her national defence budget is drawn up in simple form, comprising mainly expenditure for acquiring and maintaining war materials, for building up defensive works, as well as for training, housing and paying military and civilian personnel.

4. As soon as a standardized reporting system is established for all countries, including particularly the smaller ones, the competent Greek authorities will be able to furnish the detailed information required.

C. Suggestions and recommendations concerning possible practical approaches for the further development and operation of a standardized reporting system

5. This question is closely interlinked, inter alia, with the capability of studying all problems arising from the military expenditure definition. Nevertheless, Greece, which has not developed important activities in the field of research and producing military material, has limited possibilities of providing a substantial contribution in this respect.

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1/ The replies received from Governments supplement the material presented in annex I of A/32/194.

## MEXICO

/Original: Spanish//11 October 1977/

1. It should be remembered that the object of the studies begun in implementation of General Assembly resolutions 3093 A and B (XXVIII), adopted on 7 December 1973, is to reach agreement on the reduction of the military budgets of the States permanent members of the Security Council and all other States with comparable military expenditure, and to ensure that part of the funds thus saved are utilized for social and economic development, especially in the developing countries.
2. In order to achieve this goal, it is essential that the United Nations should have at its disposal a satisfactory instrument for standardized reporting on the military expenditure of the aforementioned States.
3. The standardized reporting instrument suggested in the report of the Secretary-General (A/31/222/Rev.1) 2/ provides an adequate basis for beginning the testing phase and refining the instrument.
4. The current session of the General Assembly could be an opportune moment to explore prospects for testing and refining the standardized reporting instrument and for involving the States referred to in the resolutions mentioned in paragraph 1 (that is, the States permanent members of the Security Council and all other States with comparable military expenditure) in the negotiating process which must necessarily precede any agreement on this question which will satisfy all States.
5. Finally, the testing phase of the proposed instrument will require that additional information and data be provided voluntarily by States. We accordingly believe that, in order to analyse and evaluate the results of the testing, it would be necessary to establish a competent body within the United Nations system to undertake that task.

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2/ United Nations publication, Sales No. E.77.I.6.