

## **REDUCTION OF MILITARY BUDGETS**

### **Resolution 35/142 B**

*The General Assembly,*

*Recalling* the provision of paragraph 90 of the Final Document of the Tenth Special Session of the General Assembly, according to which it should continue to consider what concrete steps should be taken to facilitate the reduction of military budgets, bearing in mind the relevant proposals and documents of the United Nations on this question,

*Convinced* that reductions of military expenditures could be carried out without affecting the military balance to the detriment of the national security of any country,

*Recalling* its resolution 33/67 of 14 December 1978, in which the General Assembly requested the Secretary-General, with the assistance of an *ad hoc* panel of experienced practitioners in the field of military budgeting:

(a) To carry out a practical test of the proposed reporting instrument with the voluntary co-operation of States from different regions and representing different budgeting and accounting systems,

(b) To assess the results of the practical tests,

(c) To develop recommendations for further refinement and implementation of the reporting instrument,

*Taking note with appreciation* of the report of the Secretary-General submitted in pursuance of resolution 33/67, containing recommended steps leading to the early implementation of the revised instrument in a general and regular system for the international reporting of military expenditures, ensuring an increasing participation with a view to universal reporting by an ever-widening set of States and at the same time recommending that a further study should be undertaken of the problems of comparing military expenditures among different States and in different years as well as the problems of verification that will arise in connexion with agreements on reduction of military expenditures,

*Recognizing with satisfaction* that a carefully elaborated reporting instrument has now become available for general and regular implementation, in the course of which it may be further refined, in particular through its resting by a widening set of States,

*Emphasizing* the value of such a reporting instrument, once fully implemented in its refined form, as a means to increase confidence between States by contributing to greater openness in military matters,

*Convinced* that the systematic reporting of military expenditures is an important first step in the move towards agreed and balanced reductions in military expenditures,

1. *Requests* the Secretary-General to make the necessary arrangements for the above mentioned report to be issued as a United Nations publication and widely distributed;

2. *Recommends* that all Member States should make use of the reporting instrument and report annually to the Secretary-General their military expenditures of the latest fiscal year for which data are available, presenting their first report preferably not later than 30 April 1981;

3. *Requests* the Secretary-General to report on these matters to the General Assembly on an annual basis;

4. *Requests* the Secretary-General, with the assistance of an *ad hoc* group of qualified experts in the field of military budgets:

(a) To refine further the reporting instrument on the basis of future comments and suggestions received from States during the general and regular implementation of the reporting instrument;

(b) To examine and suggest solutions to the question of comparing military expenditures among different States and between different years as well as to the problems of verification that will arise in connexion with agreements on reduction of military expenditures;

5. *Requests* the Secretary-General to report on the implementation of paragraph 4 above to the General Assembly at its second special session devoted to disarmament;

6. *Requests* the Secretary-General to provide the group of experts with the necessary financial assistance and secretariat services;

7. *Decides* to include in the provisional agenda of its thirty-sixth session the item entitled "Reduction of military budgets".

Source:

UN Department for Disarmament Affairs