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Fifty-first session  
Agenda item 61

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the First Committee (A/51/566/Add.2)]

51/38. Objective information on military matters,  
including transparency of military  
expenditures

The General Assembly,

Recalling its resolution 49/66 of 15 December 1994 on objective information on military matters, including transparency of military expenditures,

Also recalling its resolution 35/142 B of 12 December 1980, which introduced the United Nations system for the standardized reporting of military expenditures, and its resolution 48/62 of 16 December 1993, calling upon all Member States to participate in it, and its resolution 47/54 B of 9 December 1992, endorsing the guidelines and recommendations for objective information on military matters and inviting Member States to provide relevant information to the Secretary-General regarding their implementation,

Noting that since then national reports on military expenditures and on the guidelines and recommendations for objective information on military matters have been submitted by a number of Member States belonging to different geographic regions,

Welcoming the report of the Secretary-General <sup>1</sup> on ways and means to implement the guidelines and recommendations for objective information on military matters, including, in particular, how to strengthen and broaden participation in the United Nations system for the standardized reporting of military expenditures,

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<sup>1</sup> A/51/179.

Expressing its appreciation to the Secretary-General for providing Member States with the reports on military expenditures in standardized form reported by States and on guidelines and recommendations for objective information on military matters,

Welcoming the decision of many Member States to exchange and to publish information annually on their military budgets and to implement the guidelines and recommendations for objective information on military matters, as appropriate,

Reaffirming its firm conviction that a better flow of objective information on military matters can help to relieve international tension and contribute to the building of confidence among States and to the conclusion of concrete disarmament agreements,

Convinced that the improvement of international relations forms a sound basis for promoting further openness and transparency in all military matters,

Recalling that the guidelines and recommendations for objective information on military matters recommended certain areas for further consideration, such as the improvement of the United Nations system for the standardized reporting of military expenditures,

1. Recommends the guidelines and recommendations for objective information on military matters to all Member States for implementation, fully taking into account specific political, military and other conditions prevailing in a region, on the basis of initiatives and with the agreement of the States of the region concerned;

2. Calls upon all Member States to report annually, by 30 April, to the Secretary-General their military expenditures for the latest fiscal year for which data are available, using, for the time being, the reporting instrument as recommended in its resolution 35/142 B;

3. Requests the Secretary-General to circulate annually the reports on military expenditures as received from Member States;

4. Also requests the Secretary-General to seek the views of Member States and make recommendations on necessary changes to the content and structure of the United Nations system for the standardized reporting of military expenditures in order to strengthen and broaden participation, and to submit a report within existing resources on the subject to the General Assembly at its fifty-second session;

5. Calls upon all Member States, in time for the deliberation by the General Assembly at its fifty-second session, to provide the Secretary-General with their views on ways and means to strengthen and broaden participation in the United Nations system for the standardized reporting of military expenditures, including necessary changes to its content and structure;

6. Decides to include in the provisional agenda of its fifty-second session the item entitled "Objective information on military matters, including transparency of military expenditures".