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LEAGUE OF NATIONS

Conference for the Reduction and Limitation of Armaments

NATIONAL DEFENCE EXPENDITURE COMMISSION

ADDENDUM TO THE REPORT OF THE TECHNICAL COMMITTEE

Volume II

Summary of the Information supplied to the Technical Committee on the Subject of the National Defence Expenditure of the UNION OF SOVIET SOCIALIST REPUBLICS
UNION OF SOVIET SOCIALIST REPUBLICS.

A. BUDGETARY SYSTEM.

1. Preparation of the Draft Budget.

In the U.S.S.R. there is a special budget for each of the seven Confederated Socialist Republics and one general budget for the Union. The latter includes the receipts and expenditure of the departments and undertakings concerning the Union as a whole. The eight budgets taken together form the unitary State budget of the Union.

The draft budgets are prepared by the departments concerned.

The draft budget of each of the Confederated Republics is centralised by the People's Commissary for Finance of that Republic. The draft general budget of the U.S.S.R. is centralised by the People's Commissary for Finance of the Union.

The draft budgets of the Confederated Republics are prepared by the Governments of those Republics. The draft general budget of the Union is prepared by the Government of the Union.

The eight draft budgets are then transmitted to the People's Commissary for Finance of the Union, who incorporates the budgets of the seven Confederated Republics in a single draft and that of the Union in a single draft, which is submitted to the Council of People's Commissaries of the Union. The latter draws up the draft State budget of the U.S.S.R.

2. Discussion and Voting of the Budget.

(a) In each of the Confederated Republics the draft budgets are approved by the Central Executive Committee of that Republic before being transmitted to the Central Executive Committee of the Union.

The unitary State budget of the Union is discussed and voted by groups, paragraphs and articles by the Central Executive Committee of the Union. The budget of the People's Commissariat for Military and Naval Affairs is divided into paragraphs and articles. The draft general budget is first discussed by a Commission of that Committee known as the Budget Commission. It draws up a report, which is submitted to the Executive Committee at a plenary meeting. This report is not published. The speech of the Rapporteur of the Commission to the Plenary Central Executive Committee is, however, published.

Neither existing legislation nor general practice limits the right of initiative of members of the legislative bodies, the central executive committees of the Republics and the Central Executive Committee of the Union concerning the introduction into the draft budget of amendments reducing or increasing the expenditure or revenue.

(b) National defence expenditure is voted each year. If the budget is not voted at the beginning of the financial year, the necessary credits are authorised by a special decree of the Central Executive Committee of the Union, promulgated on the report of the Council of People's Commissaries. In this case, the estimates of expenditure are drawn up in accordance with the draft budget estimates and more particularly on the basis of the estimates for the first quarter.

(c) The execution of the budget is authorised by a special act promulgated by the Central Executive Committee of the Union.

3. Publication of the Draft Budget, Budget and Accounts.

(a) The draft budget is not published.

(b) The budget as voted is officially published, but, as regards national defence expenditure, this publication does not include the individual items of this expenditure approved by the Central Executive Committee. It merely gives an aggregate figure for national defence expenditure as a whole.

(c) The accounts relating to the execution of the budget are published but are not put on sale; they are sent to certain institutions of the U.S.S.R. and abroad and distributed to the public libraries of the Union; they are thus accessible to anyone who wishes to consult them.

4. Conditions governing the Expenditure of Credits.

(a) The approval of a credit by the Central Executive Committees fixes the total amount of payments which can be made in the course of a budgetary year.

In principle, payments in respect of a financial year can only be made during twelve months. Any payment outstanding at the end of the budgetary year must be charged to the budget of the

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1 This summary has been drawn up on the basis of written information submitted by the U.S.S.R. delegation; the representatives of that delegation were not present at the meeting at which the Soviet documentation was discussed by the Technical Committee.
ensuing year. The following are the only exceptions to this rule: when a payment order has been paid by one of the local agencies of the State Bank before December 31st, the amount may be charged to the credit balances account of the previous budgetary year, not later than one month after the commencement of the next budgetary year, for the purpose of reimbursing to the Bank the amount paid by it to the State's creditor.

Similarly, payments out of credits for construction may be charged to the credit balances account for the previous year during a period of three months.

\(b\) The rule of annulable is observed—that is to say, in principle, credits not expended at the end of the year are cancelled.

Nevertheless, the validity of credits for construction can be prolonged beyond the close of the financial year. This prolongation is authorised by the People's Commissaries for Finance; it need not be re-approved by the Central Executive Committees. The corresponding expenditure is charged to the account for the following budgetary year as extra-budgetary expenditure in respect of credit balances not expended at the close of the previous year.

5. Division of Expenditure in Budget and Accounts.

(a) Although the sole State budget published only gives a lump sum for national defence expenditure, such expenditure is approved by the legislative organs paragraph by paragraph and article by article. These subdivisions are only indicated in documents for internal use.

(b) The published closed accounts are drawn up in the same form as the published budget and consequently only show a lump sum for national defence expenditure.

(c) Transfers of credits between the articles and paragraphs of the budgets and between the budgets themselves are subject to the following rules:

(1) Credits may be transferred from one article to another within one and the same budget by the mere decision of the department receiving the credit. Credits allocated to the payment of wages may not, however, be used for any other purpose except by agreement between the department receiving the credit and the People's Commissary of Finance of the Republic concerned.

(2) Credits may be transferred from one article to another by the People's Commissary of Finance concerned, with the consent of the department receiving the credit. Transfers from one article to another within the Section of the budget category providing for expenditure for the needs of National Re-organisation may, however, only be authorised if the credits of each paragraph are not thereby altered to a greater extent than 5 per cent.

(3) Credits may be transferred from the budget of the Union to the budget of a Confederated Republic or vice versa, or from the budget of one Republic to that of another Republic, provided the amount of the transfer does not exceed a certain percentage and the transfer is approved by the Councils of People's Commissaries of the State receiving the credit and of the State benefiting by the transfer. In the budget of the People's Commissariat of Military and Naval Affairs for the year 1929-30, the chapters correspond to the paragraphs and the paragraphs to the articles.

6. Unity of the budget.

(a) All national defence expenditure appears in the unitary State budget of the Union, which includes the budget of the Union and the budgets of the Confederated Republics.

Apart from resources provided for national defence by the unitary State budget, measures relating to national defence are financed from other sources: (a) amounts derived from the sale of condemned army stores are used to cover certain expenditure for which the budget does not provide any credits; (b) "patron" organisations sometimes supply to the units of which they are patrons certain sums of money which are used for improving the educational services of soldiers in the Red Army.

No national defence expenditure is included in the budgets of the civil departments (budget of the Union and budget of the Confederated Republics).

The local budgets (budgets of the municipal and district Soviets) are bound, under the law in force relating to local finance, to furnish certain resources to the army, such as buildings for quartering troops and for the military administrations; they undertake to pay for small current repairs for the upkeep of these premises; they also bear certain equipment costs of the centres of mobilisation and pre-military instruction. In practice, the local budgets bear insignificant expenditure in respect of the quartering of the troops. The construction of all new buildings for troops and important repairs are met from the budget of the People's Commissariat for Military and Naval Affairs. The local budget is only responsible for minor current repairs to the extent of 0.5 to 1 per cent of the original value of the buildings.

On the other hand, certain voluntary associations of workers, such as the "Ossoaviakhim" and the "Afavtodor," devote part of their funds to national defence. These funds are devoted to the purchase of a certain quantity of war material for the Red Army over and above the quantities provided for by the State budget.

The amount of this expenditure is small and for the year 1929-30 amounted to at most 1 per cent of the grand total of national defence expenditure.
Expenditure is not shown separately for the three forces.
(b) The budgets and accounts, in principle, show gross expenditure.

7. Supervision during the Execution of the Budget.

Supervision during the execution of the budget is carried out:
(a) By the supervision exercised by the administrative chiefs responsible, over their subordinates.
(b) By the Financial Administration of the Red Army, an administrative organ subordinated to the People's Commissaries for Military and Naval Affairs.
   The Financial Administration of the Red Army has the sole right to issue payment orders payable by the State Bank in settlement of expenditure by the military and naval authorities and services. Before issuing an order of this kind, the financial administration ascertains that the payment is formally in order. It is also the duty of the Financial Administration of the Red Army to keep accounts regarding the execution of the budget of the People's Commissariat for Military and Naval Affairs, according to each article and paragraph.
   The Financial Administration of the Red Army institutes local enquiries in order to supervise the use of public funds by the local establishments.
(c) By the State Bank, whose duty it is to make all payments. If the credits periodically allocated (for not more than three months) to the authorities issuing orders for payment are exhausted, the State Bank must refuse the payment of bills.
(d) By the People's Commissariat for Workmen's and Peasants' Inspection, which is entitled to institute inspections with a view to supervising the financial operations of the departments in receipt of credits.
(e) By the Budgetary Commission of the Central Executive Committee. All current accounts in execution of the budget must be submitted to it. In addition, in practice, some of its members proceed to the spot to investigate the execution of the budget in the Confederated Republics and in the various branches of the State administration.

8. Final Audit.

Final audit is carried out:
(a) By the People's Commissariat for Workmen's and Peasants' Inspection. The accounts in execution of the national defence budget are audited by the People's Commissary for Workmen's and Peasants' Inspection, who submits his opinions to the Council of People's Commissaries. This opinion is not published. The People's Commissariat for Workmen's and Peasants' Inspection is independent of the People's Commissariat for Military and Naval Affairs and of the People's Commissariat for Finance. It is entitled for auditing purposes to demand all documents relating to the financial and economic operations of the various ministerial departments. The People's Commissary for Workmen's and Peasants' Inspection is appointed and dismissed by the Central Executive Committee. He is a member of that Committee.
(b) By the People's Commissariat for Finance. The People's Commissary for Finance of the Union submits to the Council of People's Commissaries a general report on the execution of the budget. This report is published. It serves at the same time as a report on the budget and is approved with certain changes by a special decision of the Central Executive Committee. This decision, which mentions the alterations made, is promulgated in the same way as a law.
(c) By the Budgetary Commission of the Central Executive Committee. This Commission examines the annual report on the execution of the unitary State budget of the U.S.S.R. before transmitting it to the Central Executive Committee of the Union. It appoints from its own members sub-committees for the detailed study of the report. The representatives of the People's Commissariat for Finance of the U.S.S.R. and the Governments of the Confederated Republics, together with the representatives of the U.S.S.R. organisations concerned, may also be requested to supply explanations in respect of this report.
(d) By the Central Executive Committee of the U.S.S.R. The report on the execution of the budget approved by the Budgetary Commission of the Central Executive Committee is addressed to that Committee. After hearing the Council of People's Commissaries and obtaining the views of the Budgetary Commission, the Central Executive Committee finally approves the report on the execution of the budget.
   Decrees of the Central Executive Committee regarding the final passing of the general accounts are promulgated each year.
   They contain indications as to the result of the execution of the budget and the defects and irregularities noted during the financial year and mention improvements considered necessary in budgetary matters and instructions given by the Governments of the U.S.S.R. and of the Confederated Republics to the organs executing the budget.
B. IDENTIFICATION OF NATIONAL DEFENCE EXPENDITURE.

1. **Budgetary Year.**

   At the time to which the *Model Statement* refers, the budgetary year extended from October 1st to September 30th.

   No payment chargeable to the account of a budgetary year can be effected after the end of the year. There is an additional period of one month during which payments made during the budgetary year by the local branches of the State Bank for account of the central budget can be adjusted.

   Since 1931, the budgetary year extends from January 1st to December 31st. Certain credits provided for constructional work remain available for three months after the end of the budgetary year; expenditure relating to them is charged to the account of the year during which the disbursement is made.

2. **Budgets and Accounts.**

   There is only one department of National Defence (People's Commissariat for Military and Naval Affairs). Expenditure on the three armed forces is submitted in a single budget and account.

3. **The Model Statement.**

   The Model Statement relates to the budgetary year 1929-30. The tables relating to the three forces have been filled in. The Model Statement shows the disbursements made during the twelve months of the budgetary year. The figures indicate gross expenditure.

   In addition, it includes expenditure figuring in:

   - The accounts of two civil establishments;
   - Certain special accounts;
   - The budgets of local authorities;
   - Expenditure incurred by the Society of Aerial and Chemical Defence in respect of appropriations for the purchase of war material for the Red Army.

   The local budgets are not published; but particulars regarding the figures of these budgets appear in a report drawn up by the People's Commissariat for Finance and published. Expenditure relating to national defence appearing in that report is not shown separately either in the budgets or in the accounts.

4. **Execution of the Budget.**

   Payments are made through the Central Financial Administration of the Red Army, which exercises preliminary supervision by auditing the bills, which must be submitted to it. In addition, the Financial Administration has inspectors, who carry out enquiries among the military units and services disposing of budgetary credits. The People's Commissariat for Workmen's and Peasants' Inspection of the Union is responsible for control and supervision over economic and financial operations.

5. **The Accounts.**

   Only one audited figure is published, which shows the total amount of the expenditure on the three armed forces. Since there are no separate accounts for these forces, all the figures appearing in the *Model Statement* are based either on internal accounts or on estimates.

   The distribution of the expenditure among the tables and headings of the Model Statement has been effected by means of a statement of accounts submitted by the People's Commissariat for Military and Naval Affairs to the People's Commissariat for Finance. This statement contains about sixty headings. It is not published.

   The People's Commissariat for Military and Naval Affairs does not possess any undertaking enjoying budgetary autonomy.

   The present date of closing the accounts is December 31st.

6. **Audit and Publication of the Accounts.**

   The national defence accounts are audited by the People's Commissariat for Finance and are shown as a lump sum in the report on the execution of the unitary State budget prepared by the latter.

   The accounts of special funds at the disposal of the People's Commissariat for Military and Naval Affairs are not embodied in the accounts of this Department, but appear separately in the report drawn up by the People's Commissariat for Finance. They are subject to the same audit as the other State accounts.

   The report on the execution of the budget is first submitted for audit to the People's Commissariat for Workmen's and Peasants' Inspection of the Union (the highest auditing and
supervisory organ in financial matters), and is then submitted to the Government, with the observations of this Commissariat, within about six months after the end of the budgetary year. The observations of the People’s Commissariat for Workmen’s and Peasants’ Inspection are not published.

The methods and exact conditions for submitting the report are laid down in special decrees. The report is published, generally before the end of the following budgetary year, so that it can be submitted, as provided by law, for the approval of the legislative organ together with the budget of the next following year.

C. EXPENDITURE INCLUDED IN THE MODEL STATEMENT.


(a) The relation between the accounts and the Model Statement has been established with the assistance of the reconciliation table.

(b) The Soviet Model Statement contains only expenditure relating to the armed forces.

2. Military Departments.

(a) The Model Statement contains, as a rule, the total amount of pay, salaries and wages; but persons called up for periods of training continue to receive their civilian salaries. The officers only receive from the Commissariat for Military and Naval Affairs the difference between their civil salaries and the remuneration accorded to the corresponding military category. The civil salaries are not included in the Model Statement, as the delegation considers it impossible to estimate their amount.

(b) There are no advances of pay.

(c) The expenditure on material purchased abroad is effected through the People’s Commissariat for Finance. In the budget of the Commissariat for Military and Naval Affairs, this category of expenditure is shown in roubles. The amounts are converted at par in accordance with the official rate of exchange established by the State Bank for Foreign Currencies.

3. Civil Departments.

(a) The Commissariat for Military and Naval Affairs does not incur any expenditure for civil aviation.

(b) Military transport by rail or water is effected at special military rates which are in general lower than the usual rates. No estimate of these reductions has been made. To estimate the cost of military transport at the usual rates would present great difficulties, as it would involve an immense amount of technical work.

(c) The armed forces do not enjoy any special facility with regard to posts or telegraphs.

(d) The services of the Commissariat for Military and Naval Affairs, the war industries and the personnel of the army are exempt from a number of charges and taxes. No estimate of the value of those privileges could be made.

(e) The Commissariat for Military and Naval Affairs has its own judicial machinery, the expenditure in respect of which is covered by the budget.

4. Special Questions.

(a) The Soviet delegation has not included in the Model Statement the expenditure in respect of the special troops and the O.G.P.U. troops, as the Conference has not yet defined or enumerated the formations organised on a military basis.

(b) Local budgets (budgets of the municipal and district Soviets) are, under the existing law on local finances, required to furnish the army with certain resources, such as barracks and housing accommodation for military administrative departments; minor current repairs for the upkeep of those premises are a charge upon them; they also meet certain expenditure for the equipment of mobilisation and pre-military training centres. In practice, the local budgets bear the minor expenditure relating to the quartering of troops. The construction of all new buildings for troops and major repairs are met from the budget of the People’s Commissariat for Military and Naval Affairs. The local budget is responsible only for lesser current repairs to the extent of 0.5 to 1 per cent of the original value of the buildings.

(c) The budgets of the Confederated Republics are included in the unitary State budget of the Union.
Certain voluntary associations, such as the “Ossoaviakhim” and the “Afavtodor”, devote part of their funds to national defence. These funds are used for the purchase of a certain quantity of war material for the Red Army, over and above the quantities provided by the State. The Model Statement contains an item which would represent the value of those funds placed at the disposal of the Red Army.

The Model Statement does not include expenditure incurred for war industries in the U.S.S.R. The Soviet delegation expressed the opinion that, in view of the peculiar character of the economic system of the U.S.S.R., the expenditure of the Soviet State on its war industry ought to be dealt with on the same principles as the investments made by private persons in war industries in other countries.

There are special funds. These funds are derived from the revenue of the People's Commissariats or of the institutions possessing a separate budget, and are used for specific objects for which no provision is made in the budget.

The amounts of the receipts and expenditure of the special funds are shown in the 1929-30 budget. The expenditure of the special funds relating to military and naval affairs is included in the Model Statement.

The expenditure on national defence is not provided for from loans.

In the U.S.S.R., no deductions are made from soldiers' pay for the pensions funds, as these are exclusively a charge upon the State and are, as such, included in the Model Statement. Allowances for medical treatment for military personnel and allowances paid on the occasion of the birth of children or for funerals or in cases of accidents are also included.

All war material comes from establishments administered more or less directly by the State. All this material is delivered to the Commissariat for Military and Naval Affairs at prices which include all costs of production.

D. DISTRIBUTION OF NATIONAL DEFENCE EXPENDITURE BETWEEN THE TABLES, HEADS AND SUB-HEADS OF THE MODEL STATEMENT.

1. Separation of Expenditure on the Three Forces.

There is only one Ministry and one budget of national defence, and the expenditure on the three forces is included in a single account. Only one figure is published—namely, the total expenditure on the three forces. The figures have been distributed among the items of the Model Statement,

(a) On the basis of internal accounts and, in particular, of the accounts submitted to the Finance Commissariat by the Financial Section of the Red Army;
(b) By means of estimates, especially in the case of the special funds and the expenditure met from the local budgets. In certain cases, this estimate has been based on the relative strength of the personnel of the three forces.

Apart from the general difficulties encountered in allocating the figures between the three forces, it would seem that the figures under head IV are more exact than those of the remainder of the Model Statement, as, in the case of head IV, the internal accounts have been of greater assistance.

The budget accounts do not contain sufficient data to allow of the allocation between the three forces of certain fairly important categories of expenditure—such as those relating to pay, food, clothing, constructional work, etc. This allocation has therefore been effected by means of estimates.

In the opinion of the Soviet delegation, there will be no difficulty in introducing into the budget and accountancy system of the U.S.S.R. and the Confederated Republics the changes necessary to ensure the most complete supervision over the execution of the obligations assumed under the Convention, provided that the object of such Convention is a real reduction in armaments.

2. Coast Defence.

All expenditure incurred in respect of coast defence has been included in the Model Statement of the naval forces.

3. Optional Columns.

No expenditure has been included in the Model Statement for the formations organised on a military basis in the absence of a conventional definition of that term.

4. Division of Expenditure between the Sub-heads of the Model Statement.

As regards more than one-fifth of the total amount of expenditure shown in the annual report on the accounts of the People's Commissariat for Military and Naval Affairs, it was necessary to sub-divide the figures contained in those accounts between the various sub-heads of the Model Statement.
Certain difficulties due to the interpretation of the instructions of the budgetary experts or to the Soviet system of organisation should be mentioned.

The remuneration of professors and teachers was included in sub-head E instead of being included in the sub-heads dealing with pay.

The expenditure on posts and telegraphs was shown in sub-head E instead of G.

Certain expenditure on shoeing and the maintenance of horses belonging to the units to which are assigned the receipts derived from the sale of condemned army stores—clothing and equipment—is shown under sub-head E instead of under sub-head F.

Lodging allowances were included in the sub-heads relating to pay, etc., instead of in sub-head K.

5. Head IV: Separation from Other Heads.

The expenditure relative to the remuneration of the permanent civil staff and the staff of military engineers employed in the war material workshops of the People's Commissariat for Military and Naval Affairs have been included in the sub-heads relating to pay.

Expenditure incurred by the units for the oiling and upkeep of their arms are charged to sub-head E.

Certain expenditure for the repair and upkeep of lorries and air material, which should have been charged to head IV, are shown in sub-head G.

6. Head IV: Division between Sub-Heads.

It was not possible to divide the total amount of head IV of Table C between the sub-heads of that head, because the expenditure in respect of the construction, upkeep and repair of ships is included in a single paragraph of the National Defence Budget and there are no special accounts with the help of which this division could have been effected.

7. Special Questions.

(a) Civilian Employees. — Expenditure on the remuneration of permanent civilian staff is shown under sub-head C. Expenditure in respect of hired personnel is shown in sub-head E, with the exception of the pay of workmen employed in the war material workshops, which comes under head IV.

(b) Allowances. — Housing allowances come under sub-heads A, B, and C, while those for food and equipment are shown under sub-head E.

Table A.

(a) Article 1. — The word "nil" under this article shows that the reserve officers, N.C.O.s and men receive no remuneration when they are not serving with the colours.

(b) Article 2. — The amount corresponds to the total of the three sub-heads D of the three Model Statements B, C and D.

(c) Article 2. — Only the pay of reservists serving with the colours is included; their maintenance is not included.

(d) Article 2. — Allowances to the families of reservists serving with the colours are not included in this article.

(e) Article 2. — Expenditure in respect of the training of reservists is not included, but is included in the various sub-heads of the Model Statement.

Table B.

(a) The amount shown represents not only the expenditure on naval construction (hulls and engines) but also expenditure on arms and ammunition (sub-head M of the Model Statement). The ratio between this last item of expenditure and the total amount of head IV may be estimated at 25 per cent.

(b) This only includes expenditure on upkeep of ships during their stay in port.

Table C.

The word "nil" has been entered in this table. The balances of special funds available as at September 30th, 1930, should be included.
Table D.
The 10,340,000 roubles mentioned in this table represent the indebtedness of the People's Commissariat for Military and Naval Affairs in respect of its purchases abroad.

Table E.
Obviously, since all undertakings, including those which provide goods or services for national defence purposes, belong to the State, a figure should be inserted in Table E, but it is noted that the Soviet delegation has not seen fit to indicate this figure.

Table F.
In the U.S.S.R. there are two kinds of military pensions:

1. The pensions paid to persons incapacitated in the world war and the civil war and to their families;
2. The pensions paid to officers discharged from the Red Army on account of disability or age and also pensions granted to families of deceased persons who belonged to cadres of the Red Army.

The first category of pensions is borne by the local budgets. The expenditure under this head amounted in 1929-30 to 37,917,800 roubles. The expenditure indicated on page 40 of the report on the administration of the local budgets should be included in Table F.

The second category of military pensions has not been excluded from the Model Statement, as the funds needed for the payment of those pensions are all derived from the State budget and nothing is deducted under that head from the salary or pay of soldiers. Since the report of the budgetary experts recommends the inclusion in the Model Statement of the whole of the pay, not excluding the sums paid to the pensions funds, and since no deductions are made from the pay of officers of the Red Army nor any payments made by the latter, the Soviet delegation decided that it should not exclude from the Model Statement the expenditure on military pensions. The Soviet delegation has no objection to that expenditure being shown under Table F, but states that it is impossible correctly to estimate the amount of such expenditure for the exercice 1929-30, as the expenditure on pensions has not been collected in a special paragraph of the account.

List of Documents.


Execution of the local budgets of the Union of Soviet Socialist Republics for the year 1929-30 and for a supplementary three months' period of the year 1930 (Ispolnenie Mestnich Biudjetow S.S.S.R. za 1929-30 God i Osobii Kwartal 1930 Goda).


A list of expenditure incurred by the People's Commissariat for War and Marine in the 1929-30 budget year which was not reflected in the general war estimates (document Conf.D./C.D./C.T./96).

A list of expenditure, connected with national defence and incurred in the budget year 1929-30, which was placed to the account of local budgets or of the estimates of Civil People's Commissariats (document Conf.D./C.D./C.T./96).


Statement of expenditure incurred by the People's Commissariat in the budget for War and Marine in 1929-30, which is not related to national defence (document Conf.D./C.D./C.T./96).


