

Increasing the financial sustainability of the United Nations

The United Nations (UN) has an annual budget that exceeds 27 billion US Dollars every year. This money includes the funding for the United Nations operations budget, research, fact finding, UN flagged humanitarian aid missions, UN peacekeeping operations, and the other assorted specialized agencies, but excludes the World Bank, the International Monetary Fund (IMF) and the International Fund for Agricultural Development (IFAD).¹ This amounts to about \$4 for every person on earth with the majority of the money being spent on the four largest UN programs which have operations in almost every country on earth; the UN Development Program, the World Food Program, the UN Children's Fund and the UN Population Fund. Hundreds of Millions, if not billions rely on the United Nations and UN lead programs every day to provide essential services to make their lives better, improve their prospects for the future or to stop preventable diseases that tear families apart.

All states that are members of the United Nations are required to pay their dues on time, every year, when they accept the UN Charter; however, this does not always happen for a variety of factors. . That money is dependent on the political will of the member states to contribute funds, which may prefer to spend their resources internally. Other problems emerge when states refuse to pay their dues entirely, due to domestic considerations that make it politically unfeasible for the state's current government to send money overseas instead of solving problems at home.

About half of the money that the UN receives is through mandatory payments that states are required to pay by the UN charter and that they agreed to pay when joining the organization, with the rest of the money coming from voluntary contributions either to the UN general fund or

¹UN General Info- CHAPTER 5: IS THE UNITED NATIONS GOOD VALUE FOR THE MONEY?
<http://www.un.org/geninfo/ir/index.asp?id=150>

contributions to specific programs or in response to a particular problem. This model has proven to be unstable with amounts of funding varying wildly over time, which causes headaches to planning long term projects and puts the prospect of expanding UN operations into more areas and locations potentially unfeasible, and at the very least unpredictable.

Equality of Payment Responsibilities-

One of the main complaints by critics of the UN and how it is financed revolves around the idea that the vast majority of the money comes from a very small minority of its largest and most prosperous member states. However, these are the states that benefit the least from the actions of UN bodies; most UN sponsored programs assist the lesser-developed countries that pay the minimum required amount every year in UN dues. As of the 2005 UN budget the minimum payment a state could be assessed for was .001 percent of the total UN budget and it went up to a maximum level of 22 percent.² In 2005 47 countries were contributing to the UN at the minimum rate and were assessed \$14,360 each while the largest contributor, the United States, was assessed \$362,852,996, a full 22 percent of the UN budget. As a result of this, payment structure of the top ten percent of the UN contributors pay 76.5 percent of the regular budget. However, the picture changes a bit when the per capita figures for contributions are considered. The top five contributors per capita are Luxembourg with \$3.49, Switzerland with \$3.31, Japan with \$3.06, Liechtenstein with \$3.03 and Norway with \$3.01. The rest of the top 15 are primarily small European and Persian Gulf states, many of whom would never be considered to be world powers. However, since the figures are based on GNP (Gross National Product), there are some odd situations that occur. For example, Brazil pays more than Liechtenstein, even

² UN General Info- <http://www.un.org/geninfo/ir/index.asp?id=150>

though its per capita income is much lower, because its total GNP is much higher.³ Some critics of this process say that it is unfair that the nations that benefit the most from UN aid have to pay next to nothing for it. Yet the case can be made that this is the entire idea of UN humanitarian programs and that the transfer of funds from the global North to the global South is an important prospect to help bridge the global divide.

Given that the UN general assembly has the final say on how the UN's money is allocated, and every state has a one vote in the General Assembly, every state has an equal say on how the money is spent. The United States, which contributes over \$360 million to the UN budget, has the same say on how the money is spent as any of the 47 countries that pay around \$15 thousand. This system is considered to be unfair by the states that pay the most. They have equal say over how their hundreds of millions are spent with states that make the minimum payment. States that make the minimum payment enjoy a vastly over-represented vote. However, other international institutions or regimes that utilize voting proportional to total monetary contribution, like the World Bank and International Monetary Fund, are just as controversial and called unfair by the lesser-developed countries. If the current system persists however, the states that contribute the majority of UN funds may feel that their views are not being represented on how the money that they have provided is spent and may therefore refuse to continue paying at the higher rates they tend to pay, which are above and beyond the amount they are normally assessed.

States that do not Fully Meet their Financial Obligations to the UN

According to the UN charter, "a Member State can be deprived of its vote in the General Assembly if its arrears equal or exceed the amount of the contributions due from it for the

³ Press conference by senior United Nations management officials on Organization's financial situation. http://www.un.org/News/briefings/docs/2009/090521_Finance.doc.htm

previous two years.”⁴ However this has only been done a few times over the years and the states that do fall behind normally have their contribution amounts reduced in future years in the hope that they will pay some amount instead of just simply ignoring their obligations.

The US spends almost 50 billion dollars per year on foreign aid programs, including 20 billion in aid to rebuild Iraq, yet this is not factored in to the amount of money that it owes to the UN.⁵ Some propose that countries foreign aid budgets should also be factored into that amounts they are assessed for UN operations. Detractors to this proposal state that much of the money and resources that countries provide in foreign aid is to their lesser-developed allies and ~~mainly~~ often has military or economic motives. Many times funding for the United Nations is dependent on the political will and fiscal situations in member states and are therefore subject to fluctuation do to changing circumstances. While a country’s foreign policy apparatus may wish to pay UN dues, it may be impossible for them to secure the funds inside their national governments. The UN currently does not have recourse in this situation besides stripping that state of voting power; however that is unlikely to make a hesitant country pay.

However, the amount of money that states pay in UN dues do not take into account the amount of money that states contribute to other international organizations, aid groups and the private, benevolent contributions of individuals. States that contribute to international aid programs on their own are still assessed the same amount of money by the UN, regardless of how large their contributions are elsewhere.

Alternative Funding Options-

In 2004, the presidents of Brazil, France and Chile unveiled a plan to promote international taxes to finance development and the leaders of Spain, Germany, Algeria and South

⁴ UN Charter (Article 19)

⁵ Foreign Aid: An Introductory Overview of U.S. Programs and Policy (US State Department)

Africa since have joined the process. They suggest a currency transaction tax, known as a "Tobin tax" named after the Yale economist James Tobin who proposed it in 1971. In effect individual countries would collect a tax of between 0.1 and .25 percent on all foreign exchange transactions in their national currencies anywhere in the world.⁶ Theoretically this could raise as much as \$1,600 billion a day that would then be put to use in development or aid programs around the world. Other proposals have included a tax on carbon emissions to cover environmental programs to counter global warming, taxes on international plane tickets to add to development funds, and taxes on foreign currency trading to pay for HIV/AIDS and school funding.⁷

There are many individuals and benevolent foundations in developed countries that contribute more annually to aid programs than the contributions of even some of the largest UN members. An organization like the Bill and Melinda Gates Foundation with an endowment of around 35 billion dollars, which gives away hundreds of billions of dollars every year, shows how it is viable for private sector organizations to raise and distribute sums of money equal to that of the UN itself.⁸ If the UN can work to increase its presence in attracting money for not just specific programs but also for the general fund, it can greatly increase the financial stability of the organization. By soliciting direct donations to the general fund from benevolent organizations or from large businesses and multinational corporations, the UN can go a long way to make up for budget shortfalls in the future. With increasing globalization and the preponderance of business organizations that have more resources and larger profits than smaller states have, it could help the UN adapt to the changing global conditions, opening up a new world of opportunities with private sector partnerships. However the UN is, as its name

⁶ Can the financing gap be closed? <http://www.un.org/ecosocdev/geninfo/afrec/vol15no4/154finan.htm>

⁷ Global Taxes- <http://www.globalpolicy.org/social-and-economic-policy/global-taxes-1-79.html>

⁸ Bill & Melinda Gates Foundation Trust Annual Reports- <http://www.gatesfoundation.org/annualreport/Pages>

explicitly states, an organization of nations working together, so it should be cautious of looking for alternative sources of funding that compromise its primary goals and standard practices.

Questions to Consider-

1. What are alternate ways to allocate the responsibilities of UN dues to more equitably distribute the financial responsibility among all countries?
2. What are ways to ensure that UN dues are paid on time and in full?
3. What are other ways to rebuke states that do not pay their UN dues?
4. What are alternate ways to ensure the UN is fully funded besides levees against member states?
5. Are there ways to give states that contribute the majority of the UN's funds more say in the General Assembly budget sessions on how that money is spent?
6. Should assessments of UN dues take into account of the total amount of money states contribute to aid programs outside of the UN as well?

Improving the Administrative Efficiency of the United Nations
Allyson Stanton

The administration of the United Nations has long been looked down upon for internal corruption and a lack of transparency and efficiency. In an effort to improve the image of the Secretariat, the topic has come up many times in the General Assembly agenda throughout the past few sessions, and several reforms have been made. However, there is still more to improve upon and different methods of improvement to look into, thus the topic continues on throughout sessions and in the media. The basic question continuously asked is, “How can the United Nations evaluate its current administrative and internal costs and improve its own spending?”

The United Nations is funded through the regular budget, which receives its monies from the assessed dues of member organizations. Under Article 17 of the United Nations Charter, each member state is required to pay a percentage of the regular and peacekeeping budgets based on the nation’s gross national product (GNP), which cannot exceed 22 percent or be less than .001 percent. The biannual budget is decided upon by a multi-tiered process, beginning with a spending plan presented by the Secretary-General to the Advisory Committee on Administrative and Budgeting Questions (ACABQ). The ACABQ then presents their compiled suggestions to the General Assembly’s Fifth Committee, which puts these into a draft resolution and presents it to the General Assembly (GA). The GA reviews the draft, making amendments and changes before passing the final budget. Up until the 2008-2009 budget (of \$4.17 billion), which the United States (US) refused to sign, the UN regular budget had always passed unanimously.

“Approximately 75 percent of the budget resources are related to salaries and common staff cost¹¹” within the United Nations system. This staff includes approximately 9900 workers in New York, Geneva, Vienna, Nairobi, five regional economic commissions, 29 special political

¹¹ Presentation of Ambassador Mark D. Wallace of the United States on the 2008/2009 U.N. Budget, December 11, 2007.

missions and various informational centers¹². The manner of the spending of this money has long been an issue of contention within the United Nations and the international community. During his tenure as Secretary-General, Kofi Annan (1997-2006) set into motion numerous reforms to begin correcting these issues, especially after the 2004 allegations against the Oil-for-Food Program (OFFP) in which Iraq illegally sold oil to neighboring states during a time of international sanction, without the knowledge of the U.N.'s OFFP. These reforms and others included the creation of the Office of Internal Oversight Services (OIOS) in 1994, actually under the previous Secretary-General Boutros Boutros-Ghali of Egypt, which carries out internal audits and inspections. One of the main priorities of the OIOS is to uncover financial risk, which it defines as failure to obtain sufficient funding, inappropriate use of funds, inadequate management of financial performance below expectations and the inappropriate reporting and disclosure of financial performance¹³. Furthermore, in the Proposed Program Budget for the Biennium 2010-2011 under Part IX, Section 30: Internal Oversight, subsection 30.1 states that, "The overall purpose of the program is to enhance transparency and accountability and contribute to the high efficiency, effectiveness and goal fulfillment in the organization... The Office [also] assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the organization through monitoring, internal audit, inspection, evaluation and investigation." Later, in subsection 30.29, the budget outline makes the requirement for the final output of internal oversight services including "(1); assessment of the potential within the Program areas for fraud and other violations... (1); provision of assistance and advice on prevention of fraud and other acts of misconduct (1); provision of assistance and expertise for program managers and for the separately administered funds and

¹² Understanding the United Nations Budgetary Process, September 19, 2008.

¹³ A/63/302 (Part I), Activities of the OIOS for the Period of 1 July 2007 to 30 June 2008, August 18, 2008.

programs and investigations units...” According to the OIOS website, the Office has saved the UN \$204 million between 1995 and 2007¹⁴. This includes \$4.3 million returned to the UN after embezzlement by a former senior staff member from the Mission in Kosovo.

Another method of reform to increase transparency and efficiency is results-based management (RBM). RBM focuses on achieving results while improving performance. Techniques involved in this management style involve choosing objectives, setting indicators, collecting data of the process, and then reviewing the results¹⁵. However, the OIOS found several shortcomings in the design as laid out in the General Assembly resolution 55/231, including a bar on the indicators of achievement and limitations on the authority of the Secretary-General. The Office went on to offer several recommendations for the improvement of RBM in the UN¹⁶.

Problems remain, however, and reform is still very much on the agenda. The topic came up often during the 60th session, producing several resolutions, including 60/254, which, “Requests the Secretary-General to further strengthen the current framework by establishing and ensuring an effective system of accountability that clearly defines the lines of authority and responsibility...” and, “Welcomes the establishment of the Ethics Office”, requesting that the Secretary-General, “Administer and monitor more extensive disclosure of financial and other interests by United Nations officials in accordance with the amended Staff Regulations...”¹⁷ The subject came up again in the 62nd session, which stressed, “That accountability is a central pillar of effective and efficient management that requires attention at the highest level,¹⁸” and requested that the Secretary General return in the 64th session with a comprehensive report to the

¹⁴ <http://www.un.org/Depts/oios/>.

¹⁵ For more information on RBM, see the article titled “Implementation of Results-based Management in the United Nations Organizations,” which can be found at http://www.unjuu.org/data/reports/2004/en2004_6.pdf

¹⁶ “Review of results-based management at the United Nations,” <http://mande.co.uk/2009/topic-bibliographies/results-based-management/review-of-results-based-management-at-the-united-nations>

¹⁷ A/RES/60/254 “Review of the efficiency of the administrative and financial functioning of the United Nations.”

¹⁸ A/RES/63/276

GA covering accountability and better management.

The subject of accountability in the United Nations' Administration will continue to be an issue for the international community for all future generations, as the world continues to change and change is needed to keep up. But change is slow in coming, and so it has been left up to us, the next generation to figure out how to reform the internal financial processes of the U.N. in order to meet the demands we will face as leaders of the international community.

Questions

- A. How can results-based management be improved upon within the United Nations system?
- B. Do improvements need to be made to the Office of Internal Oversight Services? If so, what kind and how?
- C. Numerous reforms have been made to the United Nations system, are further reforms needed? If so, what kind of reforms? How should they be implemented? Will further funding be needed?

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Addressing the Allocation of Funding Toward United Nations Peacekeeping Operations

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As the world becomes increasingly contentious environment, the value of peace and possible resolutions to these conflicts has increased. In today's international society, peace has taken the form (most commonly) of the United Nations Peacekeeping Operations (PKOs). The mandate of these operations are defined as, "... a unique and dynamic instrument developed by the Organization as a way to help countries torn by conflict create the conditions for lasting peace.¹"

As the demand for peace increases, however, the value and the price for the operations grow as well. The need for peace and its expenses come at a difficult economic time as the world economy is faced with the ever-escalating impacts of the current global economic crisis.

Currently, peacekeeping operations are having trouble getting the adequate funding and necessary troop commitments from member states to support a mission large enough to efficiently carry out the mission's mandate². It is critical that these missions have sufficient amounts of funding and supplies at the initial stage of the peacekeeping operation, when it is vital to have equipment and transportation. Ensuring that funding is made readily available to

¹ "Peacekeeping Overview." *United Nations Peacekeeping* n. pag. Web. 6 Dec 2009. <<http://www.un.org/en/peacekeeping/>>.

² "UN Panel on reforming UN Peacekeeping." *Global Policy Forum* (2004): n. pag. Web. 6 Dec 2009. <<http://www.globalpolicy.org/component/content/article/199-peacekeeping/40949.html>>.

the Peacekeeping Operation Reserve Fund for such expenditures is imperative to the mission's success for securing peace and stability within the given region³.

In a contentious world environment, coupled with economic instability, how does the international community promote an effective process for peace? How can the United Nations continue to fund the stability of tomorrow's society when it is faced with the economic instability of today's international community?

The United Nations stands as an Intergovernmental Organization (IGO), defined as, "an entity created by a treaty, involving two or more nations, to work in good faith, on issues of common interest."⁴ By this definition, states make up the composition of the United Nations, giving it not only its membership, but also its right to exist in the international community.

Noting that individual states comprise the system of the United Nations, member states are also responsible for the well being of the organization, including its financial well-being.

General funding of the United Nations is the responsibility of its member states through compulsory, or mandatory, and voluntary contributions. The expected compulsory amount for each member state is determined by its economic strength, while other factors are also taken into consideration, such as the national state of development and debt situations and/or crises.⁵

³ "Current Issues Surrounding UN Peacekeeping Operations and Japanese Perspective." *Ministry of Foreign Affairs of Japan* (1997): n. pag. Web. 6 Dec 2009. <<http://www.mofa.go.jp/POLICY/un/pko/issues.html>>.

⁴ "Intergovernmental Organizations." *Harvard Law School* (1997): n. pag. Web. 6 Dec 2009. <<http://www.law.harvard.edu/current/careers/opia/planning/career-exploration/intergovernmental-organizations.html>>.

⁵ "United Nations Funding." *Federal Department of Foreign Affairs* (1997): n. pag. Web. 6 Dec 2009. <<http://www.eda.admin.ch/eda/en/home/topics/intorg/un/fiecun.html>>.

Similar to the funding of the United Nations in general, the funding of PKOs is dependent upon the monetary will and might of individual member states.

“All Member States share the costs of the United Nations peacekeeping operations. The General Assembly apportions these expenses based on a special scale of assessments applicable to peacekeeping. This scale takes into account the relative economic wealth of Member States, with permanent members of the Security Council required to pay a larger share because of their special responsibility for the maintenance of international peace and security.⁶”

Furthermore, funding for the United Nations peacekeeping operations has been divided into levels, states applying to the lowest level to which they qualify. This system of levels for funding peacekeeping operations was established in General Assembly Resolution 55/235 in 2001. In reviewing the system in the periods of 2004-2006 and 2007-2009, the composition levels established in 2001 were used⁷.

Due to their special commitment to international peace and security, members of the Security Council were categorized in the highest level, level A, while least developed states were placed at level J. Between these two extremes of funding, other member states are placed based off of their average per capita Gross National Product (GNP)⁸.

Resolution A/64/220 (61/243) of the General Assembly was passed in September of 2009, addressing the implementation of resolutions 55/235 and 55/236, concerning the funding

⁶ "United Nations Peacekeeping." *Financing for Peacekeeping Operations* (1997): n. pag. Web. 6 Dec 2009. <<http://www.un.org/en/peacekeeping/contributors/financing.shtml>>.

⁷ United Nations General Assembly, . "Implementation of General Assembly resolutions 55/235 and 55/236." *United Nations Official Document*. 23 September 2009. United Nations , Web. 6 Dec 2009. <http://www.un.org/ga/search/view_doc.asp?symbol=A/64/220>.

⁸ Ibid.

of peacekeeping operations. The work of this resolution called to review the composition of each level of contribution more frequently, on a triennial basis, instead of the originally proposed once every nine years.⁹

As much as the United Nations has attempted to accommodate funding of these projects to the economic positions of its member states, issues still persist within the system of financial support towards these projects. Simple review of funding levels may not be enough in order to ensure the financial security of international peace and security projects.

Since as early as 2000, many developing and least developed states have expressed their concerns towards accountability in terms of receiving funding from member states for peacekeeping projects. They have expressed their concerns towards reforming the current system of funding by GNP (and special economic conditions) evaluation, noting that any reform would be detrimental to the funding process. These states have also laid assertive claims upon the main financiers of such projects, particularly the United States, to honor their obligations to these projects and to pay their dues¹⁰.

“The financial problems of the Organization are not linked to the peacekeeping scale and can be solved if Member States, in particular the major contributor, take concrete action to settle their arrears and honor their obligations.”¹¹

However, states poised to pay more to these operations than the lesser and least developed economies have a different view of reformation. Noting the burden of payment, states

⁹ Ibid.

¹⁰ Zhenqiu, Gu. "Developing Countries Defend Principle in U.N. Peacekeeping Financing." *Global Policy Forum* (2000): n. pag. Web. 6 Dec 2009. <<http://www.globalpolicy.org/component/content/article/168/40793.html>>.

¹¹ Ibid.

in the higher levels of funding ask the international community to consider different methods of funding, such as proposed international taxes on travel and currency exchange, like the Tobin Tax¹², to procure revenue to use towards peacekeeping and development projects. That way, the inequalities of funding these projects do not ask certain states to front the entire bill of peacekeeping operations.

National policies also suggest various forms of regulation and reform to the issues related to funding peacekeeping operations. Japan has stated,

“... The payment system for PKO contributions should be improved (e.g. annualizing the budgeting). Most crucial are the efforts by the countries themselves to pay their arrears. In addition, the PKO budget should be streamlined by improving the budget compilation, etc.¹³”.

In addition, Japan has also proposed a review of the details involved within the peacekeeping operation in order to increase effective spending. By reviewing the budgets of pre-existing operations, especially ones who mandates require an extended period of time, oversight may be able to reduce unnecessary costs. By also making investments into equipment and personnel more transparent, irregularities in spending and investments could be caught and corrected, furthering the economic efficiency of these missions¹⁴.

The debate over the correct solution to the problem of financing the United Nations resides on two sides of the international economic line, dividing the developed economies against

¹² "Fact Sheet on Tobin Tax." *Tobin Tax* n. pag. Web. 6 Dec 2009. <<http://tobintax.org/factsheet.htm>>.

¹³ "Current Issues Surrounding UN Peacekeeping Operations and Japanese Perspective." *Ministry of Foreign Affairs of Japan* (1997): n. pag. Web. 6 Dec 2009.

¹⁴ *Ibid.*

the lesser and least developed economies of the international community. However, it is imperative that a resolution is found that balances the financial obligations with the responsibilities of states that take a forefront on international peace and security policies formulated within the United Nations. Transparency and regulations are also two questions that must be addressed, noting the difficulties of international economic crises and the concept of national sovereignty that play a huge role in the dialogue of funding for any international project.

It is, however, the responsibility of the delegates of the Fifth Committee of the 60th session, to note the value of the peacekeeping and the price that must be paid for stability within the international community. It is the difficult task of noting these imperatives and attempting to integrate them into fair and feasible policies and regulations towards sustainable funding for future international peacekeeping operations.

Question to consider:

1. Is the current form of financial review for peacekeeping operations efficient? Should reformations be made to the review process?
2. Does the current system of funding fairly and feasibly secure funding for current and future projects?
 - a. Does the system adequately take into question the impacts of economic crises, both national and international?
3. What would be the positives and detriments to implementing an international tax to generate revenue to earmark for imperative international projects, such as peacekeeping? What issues would stand to deter the implementation of such a tax?
4. How can funding and spending be improved within the current context of funding?