

Heritage Lectures

No. 966

Delivered September 11, 2006



Published by The Heritage Foundation

October 3, 2006

The Status of United Nations Reform

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Sixty years ago, the United Nations was founded to maintain international peace and security, promote self-determination and basic human rights, and protect fundamental freedoms. Sadly, weaknesses in the organization have prevented it from fully realizing these high aspirations. An accretion of outdated or duplicative mandates, insufficient transparency and accountability, and the resistance of member states to reform have resulted in a system that is bureaucratic, costly, cumbersome, lacking in oversight, and often incapable of fulfilling the responsibilities placed upon it.

The past six decades have seen dozens of initiatives from governments, think tanks, foundations, and panels of experts aimed at reforming the U.N. to make it more effective in meeting its responsibilities.¹ Although these reform efforts have seen rare success, for the most part they have failed to address the core problems that cripple the organization.

Recent Reform Efforts

Spurred by reform-minded member states and recent scandals,² the General Assembly embarked on a new reform effort in late 2005. The 2005 World Summit Outcome Document, though light on detail, accepted in principle a number of overdue reforms, including replacing the discredited Human Rights Commission with a new Human Rights Council and asking the Secretary-General to propose improvements in U.N. management, programs, personnel, oversight, transparency, and accountability. The Secretary-General was also instructed to compile a list of

Talking Points

- The majority of the U.N. membership does not care about U.N. reform, effectiveness, accountability, or oversight. Instead, these member states are focused on increasing the scope of the organization's power as a means for amplifying their own influence and priorities and using the organization as a lever to extract increased international aid and transfers.
- Discussion and diplomacy alone will not change this reality. If U.N. reform is to progress, other levers will have to be utilized, including financial withholding.
- The Administration and Congress should work together on a plan for tying financial withholding to a failure to act on reform. Outside pressure from the U.S. Congress, such as establishing reform benchmarks similar to those in the United Nations Reform Act, has been effective in the past and would further enhance the leverage for reform.

This paper, in its entirety, can be found at:
www.heritage.org/research/internationalorganizations/hl966.cfm

Produced by the Margaret Thatcher Center for Freedom

Published by The Heritage Foundation
214 Massachusetts Avenue, NE
Washington, DC 20002-4999
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mandates for the member states to review for relevance, effectiveness, and duplication.

Despite this green light for reform, much remains to be done, even on issues to which the General Assembly has already agreed in principle. A key part of the problem is the extreme micromanagement of the Secretariat by the General Assembly. Virtually every initiative to improve U.N. management, oversight, transparency, and accountability requires approval by the member states—many of which are opposed to reform. This situation has been clearly illustrated over the past year.

Following the General Assembly decision to adopt the Outcome Document last fall, the U.S. led a campaign to cap the U.N. assessed regular budget at \$950 million, as an incentive for the General Assembly to adopt the Secretary-General's reform proposals. The Secretary-General submitted his reform proposals in March 2006.

Those reforms are not nearly as sweeping or as fundamental as are necessary to address the many flaws of the United Nations. Without addressing key issues such as the imbalance between contributions and voting power over budgetary issues or adopting sunset clauses when approving mandates, many of the current problems in the U.N. will continue to plague the organization.³ Meanwhile, other proposals by the Secretary-General are simply

wrongheaded, such as the shifting the Secretary-General's administrative responsibilities—the only specific role assigned to the office in the U.N. Charter—to the Deputy Secretary-General in order to permit the Secretary-General to focus on his self-appointed role as the world's "chief diplomat."⁴

Obstacles to Reform

However, it is important to note that the Secretariat and the Secretary-General are not the main obstacle to the U.N. reform effort. Secretary-General Kofi Annan's reforms, while watered down, are on balance positive and would marginally improve the effectiveness, management, and oversight of the U.N. if adopted. Indeed, many of the reforms put forward by the Secretary-General mirror those suggested by independent expert groups like the Gingrich–Mitchell Task Force on the United Nations.⁵

The chief obstacle to reform is the General Assembly. A draft resolution introduced by South Africa on behalf of China and the G-77, delayed and blocked the Secretary-General's reform effort by requesting a series of reports on reform proposals. The only proposal among the 23 not to be blocked was a simple statement that investigations into procurement problems be "concluded quickly and that swift action be taken against any United Nations staff members found to have acted inappropriately." In April, the 5th Committee approved

1. See Brett D. Schaefer, "A Progress Report on U.N. Reform," Heritage Foundation *Backgrounder* No. 1937, May 19, 2006, at www.heritage.org/Research/InternationalOrganizations/bg1937.cfm.
2. Three major scandals have hit the United Nations in the past few years: the corruption of the Iraqi Oil-for-Food program, sexual abuse committed by U.N. peacekeepers, and corruption and mismanagement in U.N. procurement. For information on these issues, see Independent Inquiry Committee, "Documents," at www.iic-offp.org/documents.htm (May 2, 2006); U.S. Government Accountability Office, *United Nations: Lessons Learned from Oil for Food Program Indicate the Need to Strengthen U.N. Internal Controls and Oversight Activities*, GAO-06-330, April 25, 2006, at www.gao.gov/new.items/d06330.pdf (May 2, 2006); U.S. Government Accountability Office, *United Nations: Procurement Internal Controls Are Weak*, GAO-06-577, April 27, 2006, at www.gao.gov/new.items/d06577.pdf (May 2, 2006); and *United Nations Organization Mission in the Democratic Republic of Congo: A Case for Peacekeeping Reform*, Subcommittee on Africa, Global Human Rights, and International Operations, Committee on International Relations, U.S. House of Representatives, March 1, 2005, at www.house.gov/international_relations/109/99590.pdf (May 2, 2006).
3. See Brett D. Schaefer and Janice A. Smith, "The U.S. Should Support Japan's Call to Revise the U.N. Scale of Assessments," Heritage Foundation *WebMemo* No. 1017, March 18, 2006, at www.heritage.org/Research/InternationalOrganizations/wm1017.cfm; and Brett D. Schaefer, "A Progress Report on U.N. Reform."
4. See Brett D. Schaefer, "A Progress Report on U.N. Reform," p. 11.
5. United States Institute of Peace, "American Interests and U.N. Reform: Report of the Task Force on the United Nations," June 2005, at www.usip.org/un/report/usip_un_report.pdf (September 20, 2006).

the South African resolution by a vote of 108 to 50 with three abstentions. The General Assembly subsequently passed the resolution by a margin of 121 to 50 with two abstentions on May 8. Those opposing the resolution contributed over 85 percent of the U.N. regular budget.⁶

This opposition precipitated a showdown over the \$950 million U.N. budget cap, which was projected to be exhausted at the end of June 2006. The United States and Japan, which together provide nearly 42 percent of the U.N. budget, opposed approving the rest of the U.N. budget unless the General Assembly passed the reform proposals. Again led by the G-77, the cap was eliminated and the remainder of the U.N. budget was approved without adopting the reforms sought by the U.S. and other major contributors.⁷ Although the U.S. did not vote against the resolution, it disassociated itself from the consensus position.⁸ As a result, U.N. reform remains very incomplete and prospects for more reform are dim.

The State of U.N. Reform

As anyone watching the U.N. can attest, the organization makes following its activities very difficult through the sheer volume of documents it produces. Tracking the reform process is no different. The U.N. publishes voluminous documents and resolutions discussing reform, all of which are couched in practically indecipherable bureaucratic jargon. The following paragraphs translate and summarize these documents into a concise, clear assessment of progress toward U.N. reform.

Almost a year after the Outcome Document, tangible progress has been disappointing. Perhaps

most disappointing today on the fifth anniversary of September 11, 2001, is the ongoing failure of the U.N. to adopt an authoritative definition of terrorism. The closest that the General Assembly has come to that goal was contained in its counterterrorism “plan of action” on September 8, 2006, which laid out broad goals and measures to address terrorism. Instead of defining terrorism, the plan of action included a broad statement “reaffirming that acts, methods and practices of terrorism in all its forms and manifestations are activities aimed at the destruction of human rights, fundamental freedoms and democracy, threatening territorial integrity, security of States and destabilizing legitimately constituted Governments, and that the international community should take the necessary steps to enhance cooperation to prevent and combat terrorism.”⁹ U.N. efforts to assist in the war on terrorism are crippled if the organization cannot decide what terrorism is.

The U.N. has had most success in the areas where little objection was anticipated—creating new bodies and activities for the U.N.—although even here results have been slow to materialize. For instance:

- The Democracy Fund, established in July 2005, actually preceded the Outcome Document, but it fits within the current reform agenda. Set up to fund projects to strengthen democratic institutions, the rule of law, freedom of the press, and other characteristics of representative government, the Democracy Fund has a 17-member advisory board and about \$50 million in resources. It was recently announced that the advisory board has recom-

6. United Nations General Assembly, Department of Public Information, “Acting on Budget Committee Recommendations, General Assembly Adopts Text on Management Reform Proposals by Vote of 121–50–2,” GA/10458, May 8, 2006, at www.un.org/News/Press/docs/2006/ga10458.doc.htm (September 20, 2006).
7. United Nations General Assembly, Department of Public Information, “General Assembly Lifts Spending Cap, Allowing United Nations Operations to Continue for Remainder of 2006, 2007,” GA/10480, June 30, 2006, at www.un.org/News/Press/docs/2006/ga10480.doc.htm (September 20, 2006).
8. United Nations General Assembly, Department of Public Information, “Budget Committee Recommends Lifting of Spending Cap for 2006–2007 Biennium; Also Considers Procurement Reform, Geneva Office Requirements: Australia, Japan, United States Disassociate Selves from Budget Cap Consensus,” GA/AB/3748, June 28, 2006, at www.un.org/News/Press/docs/2006/gaab3748.doc.htm (September 20, 2006).
9. United Nations, “United Nations General Assembly Adopts Global Counter-Terrorism Strategy,” at www.un.org/terrorism/strategy (September 20, 2006).

mended \$36 million in funding to support 125 projects.¹⁰

- The General Assembly has passed the resolution establishing the Human Rights Council and has abolished the Human Rights Commission. However, the Council has fallen far short of hopes and expectations. The U.S. was one of four countries that voted against creation of the Council on the basis that it lacked sufficient safeguards to ensure that it will be an improvement over the discredited commission.¹¹ Elections for new members were held in May 2006. China, Cuba, Saudi Arabia, and other well-known human-rights abusers gained seats. The Council's performance in its first regular session and two special sessions this past summer suggest that the Council is vulnerable to the same problems that beset its predecessor.¹²
- After months of negotiations, the Security Council and the General Assembly jointly adopted a resolution establishing a 31-member Peacebuilding Commission (PBC) to provide international support to help countries make the transition from post-conflict instability to long-term stability. The PBC held its inaugural meeting this past June. It focused on procedural issues and has not yet approved any missions or operations.¹³

Management Reforms. The most contentious reforms—overhauling U.N. management, oversight, and activities to improve effectiveness and accountability—have seen far less progress over the past year and nearly without exception require

extensive follow-up and support to ensure that they become embedded in the U.N. system and perform as envisioned. The status of some of the more notable proposals follows.

- Last fall, the General Assembly instructed the Secretary-General “to scrupulously apply the existing standards of conduct and develop a system-wide code of ethics for all United Nations personnel [and] submit details on an ethics office with independent status.” The General Assembly approved resources for a new Ethics Office in December 2005. The Ethics Office has begun operations, although it is not yet fully staffed or operational.
- The General Assembly also approved the Secretary-General's proposal to impose financial disclosure requirements on U.N. staff above a certain level. Most of the staff subject to disclosure requirements have now submitted their forms. However, the Ethics Office staff lack the resources and expertise to review the forms and are seeking an outside contractor to do so. No contract has been awarded for this review.

Unacceptably, the Secretary-General is not subject to the financial disclosure requirement. To his credit, Secretary-General Annan did indicate he would comply with the requirement to set an example. However, he has not released his information to the public as his office indicated he would.¹⁴

Additionally, there are no restrictions currently preventing U.N. employees from soliciting

10. United Nations News Service, “More Than \$36 Million to be Handed Out as U.N. Democracy Fund Releases First Grants,” August 30, 2006, at www.un.org/democracyfund/NewsEnglish30Aug06.pdf (September 20, 2006).

11. For more information, see Brett D. Schaefer and Nile Gardiner, Ph.D., “The Right Decision on the U.N. Human Rights Council,” Heritage Foundation *WebMemo* No. 1031, April 6, 2006, at www.heritage.org/Research/InternationalOrganizations/wm1031.cfm.

12. See Brett D. Schaefer, “The United Nations Human Rights Council: Repeating Past Mistakes,” testimony before the Subcommittee on Africa and Human Rights, Committee on International Relations, U.S. House of Representatives, September 6, 2006, at www.house.gov/international_relations/109/sch090606.pdf (September 20, 2006).

13. United Nations Peacebuilding Commission, “Documents and Resolutions,” at www.un.org/peace/peacebuilding/docs.htm (September 20, 2006).

14. Letter from U.S. Senator Tom Coburn, Chairman of the U.S. Senate Subcommittee on Federal Financial Management, Government Information, and International Security, to Secretary-General Kofi Annan, September 15, 2006. A copy of the letter is available at Claudia Rosett “Kofi Gets A Letter,” *The Rosett Report*, September 15, 2006, at <http://claudiarosett.pajamasmedia.com/documents/Coburn%20to%20Annan%20on%20Disclosure%209-15-06.pdf> (September 25, 2006).

jobs from companies for which they arranged U.N. contracts.

- The General Assembly approved a whistleblower policy that became effective on January 1, 2006. The new whistleblower policy has resulted in a large number of complaints being investigated by the Ethics Office. However, U.S. Ambassador John Bolton reported that the U.N. staff union commissioned a study that found the whistleblower regulations and the Ethics Office to be weak.¹⁵
- The General Assembly approved the creation of the post of Chief Information Technology Officer and replaced the outdated information technology system.¹⁶ The new system should permit better tracking of funds and accounts. However, the General Assembly is requesting additional information on structure and staffing.
- The U.N. finally adopted international public-sector accounting standards this summer.¹⁷ The new standards are not yet fully implemented, however, and are not expected to be implemented until 2010 because of the antiquated financial accounting and information system that is in the process of being replaced.
- The General Assembly agreed, on an experimental basis, to grant greater discretion to the Secretary-General in implementing the budget by letting him commit up to \$20 million for new posts and other expenditures to address “evolving needs of the Organization” over the biennial budget.¹⁸ This amount constitutes only about one-half of one percent of the budget and does not provide the flexibility that would enable the Secretary-General to address key misallocations in U.N. resources.
- The General Assembly is still resistant to giving the Secretary-General more discretion to move personnel. In December 2005, the General Assembly reauthorized the Secretary-General’s authority to redeploy 50 posts. The General Assembly, however, withdrew this authority in July after the Secretary-General failed to use this authority.¹⁹ Expanded authority to move personnel will be proposed again this fall, but faces opposition from the G-77.
- The Secretary-General submitted his proposals to review budgetary, financial, and human resource regulations and policies, but many require General Assembly approval and were delayed by the General Assembly in its vote last May. For instance, proposals for outsourcing certain U.N. jobs and activities have been indefinitely delayed by the May vote on reforms. Updated proposals are supposed to be submitted in a September 2006 report.
- The Secretary-General submitted an initial report on the review of mandates in March 2006. The report’s recommendations were very general and focused on reducing reports, eliminating redundancy, and recommending procedures to avoid adoption of unnecessary mandates. The report contained few specific recommendations about which mandates to eliminate. Accompanying the report was a new Mandate Registry that, for the first time, provided a comprehensive list of the over 9,000 individual mandates requiring action by the Secretariat. Some of these mandates date back to the 1940s. The G-77 is resisting efforts to eliminate older or duplicative mandates by refusing to review older mandates that have been renewed within the past five years, which

15. CQ Transcripts Wire, “Hearing on the Nomination of John Bolton to Be U.S. Representative to the U.N.,” July 27, 2006, at www.washingtonpost.com/wp-dyn/content/article/2006/07/27/AR2006072701847.html (September 20, 2006).

16. United Nations General Assembly, Department of Public Information, “General Assembly Approves Reform Measures to Strengthen United Nations in Areas of Oversight, Accountability, Information Technology, Procurement,” GA/10481, July 7, 2006, at www.un.org/News/Press/docs/2006/ga10481.doc.htm (September 20, 2006).

17. *Ibid.*

18. *Ibid.*

19. *Ibid.*

covers over 90 percent of the mandates.²⁰ While an *ad hoc* Informal Working Group on Mandate Review has been created (co-chaired by Ambassador Munir Akram of Pakistan and Ambassador David Cooney of Ireland), the group has thus far focused only on the 399 mandates of the General Assembly that are older than five years and have not been renewed—only about 4 percent of all U.N. mandates.²¹

- As noted by the U.N. Task Force, many U.N. staff contribute minimally to the mission of the U.N. because they lack either motivation or the necessary skills.²² The Secretary-General proposed a staff buyout last March. The proposal was opposed by the G-77 and has stalled. A follow-up proposal is expected this fall.
- Both the G-77 and the Secretary-General oppose changing the current priority of nationality over qualifications in hiring, thereby raising doubts about how much a buyout would improve U.N. staff. As long as this policy continues, the U.N. will remain plagued by poorly performing staff selected because of geographic or political considerations instead of their skills.

Along these lines, a very good suggestion was put forward by Ambassador John Bolton earlier this summer when it was recommended that all U.N. appointees at Assistant Secretary-General rank or above be required to resign their posts when the new Secretary-General enters office. Current rules require the Deputy

Secretary-General and the 15 Under Secretaries-General to be terminated at the end of February after the Secretary-General leaves office, but the 17 Assistant Secretaries-General are not required to resign.

As noted by *The New York Sun*, “New secretaries-general have traditionally relied on old hands in the existing bureaucracy to guide them along. Mr. Annan, who as a U.N. veteran did not need much guidance, nevertheless found it difficult to let old comrades go. He was said to have stuck by some veterans even after they attracted suspicion of corruption.”²³

One such individual was Assistant Secretary-General Benon Sevan, who oversaw the Oil-for-Food program. Having all senior officials resign would allow the new Secretary-General to appoint his own people and provide an opportunity to clear out top-level positions in the U.N. currently filled by those not best equipped to meet the demands of the positions or having questionable records.

- The U.N.’s oversight and auditing capabilities suffer from insufficient resources and lack of independence. A key part of the problem is the funding mechanism for the Office of Internal Oversight Services (OIOS), which subjects the OIOS to political pressure and undermines its independence. PricewaterhouseCoopers just finished an independent external evaluation of the oversight and auditing systems in the U.N. and the specialized agencies, including the Office of Internal Oversight Services.²⁴ It

20. CQ Transcripts Wire, “Hearing on the Nomination of John Bolton.”

21. For a searchable database of all U.N. mandates see, “Mandate Registry,” The United Nations, at <http://webapps01.un.org/mandatereview/searchStart.do> (September 25, 2006). For an overview of the mandate review process, see Irene Martinetti, “Sluggish Progress on U.N. Mandate Review,” U.N. Reform Watch No. 18, August 16, 2006, at www.centerforunreform.org/textpages/unreformwatches/unreformwatch18.htm (September 25, 2006).

22. United States Institute of Peace, “American Interests and U.N. Reform: Report of the Task Force on the United Nations,” pp. 47–48.

23. Global Policy Forum, “U.S. Wants Top Aides at the U.N. to Resign When Annan Leaves,” *The New York Sun*, June 7, 2006, at www.globalpolicy.org/reform/topics/manage/2006/0607resignations.htm (September 20, 2006).

24. United Nations General Assembly, “Implementation of Decisions Contained in the 2005 World Summit Outcome for Action by the Secretary-General: Comprehensive Review of Governance and Oversight Within the United Nations and its Funds, Programmes and Specialized Agencies,” Report of the Independent Steering Committee, A/60/883/Add.1, July 10, 2006, at <http://fb.unsystemceb.org/reference/11/evaluationstudy/finalreport2/view> (September 20, 2006).

remains to be seen what must happen to improve the OIOS. The investigative functions of the OIOS are clearly insufficient, as evidenced by the independent investigation on procurement that found that Sanjaya Bahel, formerly Chief of Commodity Procurement from 1998 to 2003, had awarded U.N. contracts to Indian companies in return for favors.²⁵ The OIOS had previously cleared Bahel.

- The General Assembly approved 39 additional posts for the OIOS. The new posts were temporary, pending the external review to determine the additional resources required by the OIOS. The General Assembly has not yet permanently increased OIOS resources, approved additional permanent positions, or reallocated existing positions to the OIOS.
- The General Assembly approved the creation of the Independent Audit Advisory Committee (IAAC). However, the member states have not agreed to the details of the IAAC. No names have been suggested for IAAC positions and all nominations require General Assembly approval.
- A zero-tolerance policy for sexual exploitation and abuse by U.N. personnel has been adopted, but application has been minimal.
- The Secretary-General has not developed and promulgated a standard U.N. policy on cooperating with legitimate legal investigations into crimes allegedly committed by U.N. officials or staff, as was recommended by the U.N. Task Force.²⁶ Although the organization has lifted the immunity of staff implicated in various crimes, U.N. policy toward employees or former employees charged with crimes is still conducted on an *ad hoc* basis.

Crucially Needed Reforms

Some of the most essential U.N. reforms are not even on the radar screen. For instance, there has been little movement toward shifting portions of the U.N. regular budget from assessed funding toward voluntary funding. Similarly, little progress has been made on adopting sunset clauses in new mandates to force periodic review. Nor is there realistic consideration being given to balancing financial contributions and influence in the U.N. budgetary process by giving major contributors more say in budgetary decisions. Some 48 countries have the lowest U.N. assessment—a meager 0.001 percent of the regular budget—and yet these countries pay only about \$19,000 each per year. However, they have one vote—the same as the U.S., which pays 22 percent (or about \$430 million). The 128 lowest-paying countries—two-thirds of General Assembly members, which, according to U.N. rules, pass the budget—together pay less than 1 percent of the U.N. budget. The combined contributions of these 128 countries equal less than 1/22 the amount paid by the U.S. alone.²⁷ Until this imbalance is addressed, there will be little incentive for minimal contributors to vote in favor of U.N. management reform. As noted by U.S. Senator Norm Coleman (R-MN), these small contributors have no “skin in the game.”²⁸

What Should Be Done

There has been quite a bit of smoke on reform, but very little fire. In large part, this lack of progress is due to entrenched resistance by a significant number of key member states, particularly those leading the G-77 group of developing countries, which sees the reform agenda as an assault on its authority in the United Nations. Even the seemingly apolitical aspects of reform, such as proposals to accelerate personnel recruitment and grant the Sec-

25. Nick Wadhams, “Probe: Bahel Steered Contracts to India,” Associated Press, September 1, 2006, at www.guardian.co.uk/world/latest/story/0,,6052603,00.html (September 20, 2006).

26. United States Institute of Peace, “American Interests and U.N. Reform: Report of the Task Force on the United Nations,” p. 55.

27. Schaefer and Smith, “The U.S. Should Support Japan’s Call to Revise the U.N. Scale of Assessments.”

28. Senator Norm Coleman, “The U.N. Must Look for a New Secretary-General,” at http://coleman.senate.gov/index.cfm?FuseAction=Articles.Detail&article_id=102&Month=9&Year=2005 (September 20, 2006).

retary-General the ability to shift staff resources to meet urgent priorities, have met resistance.

Much as we might like it to be otherwise, the majority of the U.N. membership does not care about U.N. reform, effectiveness, accountability, or oversight. They are perfectly happy with the status quo. Instead, these member states are focused on increasing the scope of the organization's power as a means for amplifying their own influence and priorities and using the organization as a lever to extract increased international aid and transfers. This is ironic, because it is the very countries that are most opposed to reform that stand to benefit most from a more effective U.N. system.

Discussion and diplomacy alone will not change this reality. If reform is to progress, other levers will have to be utilized, including financial withholding. A recent report from the U.S. Office of Management and Budget (OMB) revealed that U.S. contributions to the United Nations greatly exceeded previous estimates. As difficult as it is to believe, before this report, the federal government had never calculated the total U.S. contributions to the entire U.N. system. The OMB reported that the United States gave \$5.3 billion to the U.N. in 2005 and \$4.1 billion in 2004.²⁹ By comparison, the State Department reported earlier this year that U.S. contributions

were about \$3 billion in 2004, but this left out contributions by other parts of the federal government—many of which provide funds to the U.N.³⁰

The Administration and Congress should work together on a plan for tying financial withholding to a failure to act on reform. Outside pressure from the Congress, such as establishing reform benchmarks similar to those in the United Nations Reform Act, has been effective in the past and would further enhance the leverage for reform.³¹

Under the system of one country, one vote in the U.N., the U.S. and other major contributors need to take advantage of their financial leverage if they are going to succeed in their effort to reform the U.N. These major financial contributors are a minority and must focus their efforts where they have leverage. Without tying reform to financial incentives, the sound and fury of the current U.N. reform effort, as with past efforts, will prove grossly insufficient.

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29. See "U.S. Contributions to the U.N. system Are Over \$5.3 billion: OMB, For the First Time Ever, Reveals How Much the Taxpayers Fund the U.N.," U.S. Senate Committee on Homeland Security and Government Affairs, Subcommittee on Federal Financial Management, Government Information, and International Security, August 1, 2006, at http://coburn.senate.gov/ffm/index.cfm?FuseAction=OversightAction.Home&ContentRecord_id=cb1276da-802a-23ad-4f6e-9b71d30d4064 (September 20, 2006). The Office of Management and Budget report is available at http://coburn.senate.gov/ffm/index.cfm?FuseAction=Files.View&FileStore_id=4d8e1af8-452e-4030-bd5a-6e0bdf9fbedb.

30. United States Department of State, Bureau of Public Affairs, "U.S. Participation in the United Nations: Financial Contributions," September 8, 2005, at www.state.gov/r/pa/scp/2005/52983.htm (September 20, 2006).

31. See Schaefer, "A Progress Report on U.N. Reform."