Brandt Commission called for a tax on military spending and arms transfers and the creation of a disarmament-development fund. France revived the proposal for a fund once again in 1983, even though by then the UN Study Group had concluded that the idea was "mainly political" and too ambitious for its time.

Between 1946 and 1985 the General Assembly adopted a total of fifty-nine resolutions that attempted to link disarmament with development. Some of these resolutions advocated a fund for the transfer of resources with proposals from India (1950) and France and also from the Soviet Union (in 1956), Brazil (in 1964), Senegal and Romania (1978) and Tunisia (1984). Other resolutions advocated a tax on military budgets (USSR 1973), and reduced military spending with "dividend" benefits going to development (USSR 1956), Mexico (1978).

The fund, and other proposals to institutionalize and financially link a process of disarmament with the process of development, can be summarized as follows:

- o Fund -- A fund would channel disarmament savings to development and thus link disarmament and development institutionally and financially. Increased development assistance could, however, become at least partially dependent upon progress in disarmament. The creation of a fund would also require the creation of a new international agency, perhaps under the UN, to collect, disburse and supervise disarmament-development transfers. The creation of such an agency seems unlikely. Its ability to function effectively seems remote given that most countries refuse to report armament information.
- o Military Budget Reductions -- These proposals encourage reduced military spending and the transfer of savings to development. Those nations with the largest military budgets would make the largest real, and perhaps proportionate, cuts. However, there is a great lack of accurate and detailed public information on national military spending. Only about twenty countries, including Canada, report their military budgets to the United Nations. It would be impossible to calculate reductions, savings and transfers without full and accurate information from every nation.

<sup>28</sup> Ibid.