

"Our Global Neighbourhood" also recommends that taxing power should not be located anywhere in the UN system, to avoid the unnecessary and likely inefficiencies associated with an international organization acting as a tax collector.

The strength of this Commission's advocacy for independent revenue sources for the UN is matched only by the completely opposite conclusions of an even more eminent body. Dismissed by some in the development field as the recommendations of "the old men of international finance", Financing an Effective United Nations, the report of the Independent Advisory Group on UN Financing chaired by Ogata and Volcker in 1993, comes forward quite strongly against alternative financing:

current proposals for additional, nongovernmental sources of financing are neither practical nor desirable. For now, the system of assessed and voluntary contributions provides the most logical and appropriate means of financing the UN, as it permits and encourages member governments to maintain proper control over the UN's budget and its agenda.

The study concluded that, as confidence in the effectiveness and efficiency of the UN grows, and the UN becomes more deeply involved in sustainable development issues, governments might start to look more favourably on alternative financing. For now, however, the future needs of the organization can be met without resort to new and inevitably controversial initiatives.

One of the strongest arguments for the Volcker-Ogata approach is the need for stringent arrangements for allocation of global revenues and accountability for their disbursement and issue. To date, the United Nations has not proven itself in this regard. As the World Federalists of Canada agree in their position paper, "An Agenda for Reform of the United Nations":

Independent revenue sources would also enhance the autonomy of the United Nations system, making it less vulnerable to the shifting priorities of national governments. Of course, with these added resources and autonomy come increased responsibilities for improved UN management practices and improved mechanisms for policy coordination.⁸

The experience of the World Intellectual Property Organization (WIPO) is instructive. It has an independent revenue collection capability based on fees coming from private owners of industrial property rights using the services of the International Bureau of WIPO (about half of its budget derives from national contributions). Many countries have complained about the level of independence of the Director General

⁸ "An Agenda for Reform of the United Nations", World Federalists of Canada, Ottawa, 1995, p.5.