

U.S. Funding to the United Nations System: Overview and Selected Policy Issues

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Summary

Members of Congress are responsible for authorizing and appropriating U.S. funding to the United Nations (U.N.) system. Over the years, congressional interest in U.N. funding has largely focused on three key questions:

- What are appropriate levels of U.S. funding to U.N. entities?
- Are U.S. contributions used as efficiently and effectively as possible?
- How, if at all, should the United States leverage U.S. contributions to achieve its policy priorities in U.N. bodies?

U.N. System Funding

The U.N. system is made up of interconnected entities including specialized agencies, funds and programs, peacekeeping operations, and the U.N. organization itself. The U.N. Charter requires each U.N. member to contribute to the expenses of the organization. U.N. bodies are funded by a combination of assessed and voluntary contributions. *Assessed contributions* are required dues shared among U.N. member states to pay for the expenses of the organization. The U.N. regular budget, peacekeeping operations, and specialized agencies are funded mainly by assessed contributions. *Voluntary contributions* fund U.N. funds, programs, and offices. The budgets for many of these bodies may fluctuate annually depending on contribution levels. Organizations such as the U.N. Children's Fund (UNICEF) and U.N. Development Program (UNDP) are financed mainly by voluntary contributions.

U.S. Contributions

The United States is the largest financial contributor to the U.N. system, providing 22% of the U.N. regular budget and 28.43% of U.N. peacekeeping budgets. In FY2017, it contributed more than \$8.5 billion to U.N. entities through the State, Foreign Operations, and Related Programs (SFOPS) appropriations act. Congress usually authorizes the majority of U.S. contributions to the U.N. system as part of Foreign Relations Authorization Acts, with appropriations provided to the Department of State and U.S. Agency for International Development (USAID) to meet obligations. When authorization bills are not enacted, Congress has waived the authorization requirements and appropriated funds through annual SFOPS appropriations acts. The Trump Administration's FY2018 and FY2019 budgets proposed significant reductions in U.N. funding.

Selected Policy Issues

Since the United Nations was established in 1945, Members of Congress have considered a number of ongoing issues related to U.N. funding:

- **U.S. assessment levels.** Some policymakers are concerned that current assessment levels result in the United States providing the bulk of funding to U.N. entities, particularly the U.N. regular budget, while having minimal influence on the organization's budget processes. Some are concerned that the U.S. peacekeeping assessment of 28.43%, which Congress capped at 25%, is too high. Others argue that the U.S. assessment reflects its commitment to the United Nations, affirms U.S. global leadership, and encourages other countries to fund the organization.
- **U.S. withholdings.** Over the years, Congress has withheld full or partial funding from selected U.N. bodies and activities. Some Members of Congress have

- debated the effectiveness of such withholdings in furthering U.S. interests in U.N. bodies, as well as the potential impact on U.N. operations.
- **U.S. arrears.** For the past several decades, the United States has accumulated arrears for some U.N. entities and activities, including U.N. peacekeeping. Some Members continue to discuss the impact of these arrears and whether they should be paid.
 - **U.S. funding and U.N. reform.** Congress has enacted legislation linking U.S. funding to specific U.N. reform benchmarks. Some policymakers oppose such actions due to concerns that they may interfere with U.S. influence and ability to conduct diplomacy in U.N. bodies. Others suggest that the United States should use its position as the largest financial contributor to push for certain U.N. reforms.
 - **Tracking U.S. contributions.** The manner in which the United States provides funding to the U.N. system is complex and often difficult to track in a timely and accurate manner. Congress has enacted several U.N. funding reporting requirements over the years. While some of these efforts have provided useful snapshots of U.S. funding during particular time periods or to select U.N. bodies, for a number of reasons few have comprehensively captured the full scope of U.S. funding to the U.N. system.

This report will be updated as events warrant. For a brief overview of U.N. funding, see CRS In Focus IF10354, *United Nations Issues: U.S. Funding to the U.N. System*.

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Introduction

The United States is the largest single financial contributor to the United Nations (U.N.) system. Congress plays a key role in shaping U.S. policy at the United Nations through funding and oversight. Each fiscal year (FY), Congress authorizes and appropriates U.S. contributions to a range of U.N. entities.² In FY2017, the United States provided more than \$8.5 billion to the U.N. regular budget, specialized agencies, peacekeeping operations, and funds and programs.

Over the decades, congressional debates on U.N. funding have generally focused on three key issues: the appropriate level of U.S. contributions to the U.N. system; whether U.S. funds are being used effectively; and how changes in U.S. funding might further U.S. policy priorities in the U.N. system. Congress is currently considering President Trump's FY2019 budget request which, if enacted, would significantly reduce U.S. funding to U.N. bodies.

This report provides an overview of the processes and mechanisms for U.N. funding. It discusses how the United States funds the United Nations and outlines selected U.S. contributions to U.N. bodies. The final section presents selected policy issues for Congress, including debates over U.S. assessment levels, the possible impacts of U.S. withholdings, U.S. arrears to the United Nations, and the relationship between U.S. funding and U.N. reform.

The United Nations

Established in 1945 in the aftermath of World War II, the United Nations is an intergovernmental organization comprised of 193 members. As stated in the U.N. Charter, the purposes of the organization are to maintain international peace and security; develop friendly relations among nations; and solve economic, social, cultural, or humanitarian problems and promote human rights.

U.N. principal organs include

- the 193-member General Assembly, which is the organization's primary decisionmaking body;
- the 15-member Security Council, which is charged with maintaining international peace and security; and
- the U.N. Secretariat, which is the organization's administrative body led by the U.N. Secretary-General, António Guterres of Portugal.¹

The United Nations is part of the broader "U.N. system," which also includes U.N. funds and programs, U.N. specialized agencies, and other related organizations.

The United States and the United Nations

The United States is one of the founding members of the United Nations and continues to play a lead role in the organization today. U.S. participation in and funding of the United Nations is authorized through the U.N. Participation Act of 1945, as amended (22 U.S.C. 287 et seq.).³ Both Congress and the executive branch shape U.S. policy toward the organization. Congress authorizes, appropriates, and oversees U.S. funding to the United Nations, while the executive branch represents the United States in U.N. bodies through the State Department and the U.S.

¹ The U.N. Charter is an international treaty that was ratified by the United States on August 8, 1945; it entered into force on October 24, 1945. Other U.N. principal organs include the Trusteeship Council, Economic and Social Council, and International Court of Justice.

² This report uses the terms "U.N. entities," "U.N. bodies," and "U.N. organizations" interchangeably to refer to the United Nations (including the General Assembly, Security Council and Secretariat), U.N. specialized agencies, U.N. funds and programs, U.N. commissions and councils, and U.N.-affiliated or related organizations.

³ Over the years, periodic new authorization levels have been enacted in, most commonly, Foreign Relations Authorization acts.

Mission to the United Nations (USUN). The President nominates Ambassadors for U.N. posts, and the Senate provides advice and consent for executive branch nominees. USUN is led by Ambassador Nikki Haley, the current U.S. Permanent Representative to the United Nations.⁴

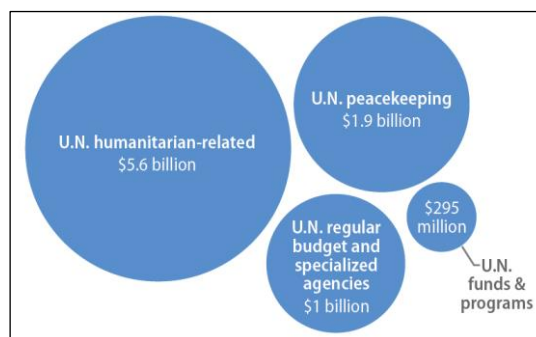
The United States is a member of several key U.N. bodies. It serves as one of five permanent members of the Security Council (with veto power over Council resolutions), along with China, France, Russia, and the United Kingdom. It is also a member of the General Assembly and 12 specialized agencies.⁵ The United States is often elected to leadership positions on U.N. boards, councils, and other entities.

Congress and U.N. Funding

Members of Congress hold varied perspectives on the appropriate level and extent of U.S. funding to the United Nations. Generally, Congress supports the United Nations and its overall mission; it provides funding to U.N. bodies each year, and often uses U.N. mechanisms to further U.S. foreign policy objectives. In FY2017, the last year in which comprehensive information is available, U.S. funding included

- \$1 billion in assessed contributions to the U.N. regular budget and specialized agencies;
- \$1.9 billion in assessed contributions to U.N. peacekeeping operations;
- \$295 million in voluntary contributions to U.N. funds and programs; and
- \$5.6 billion in voluntary contributions to U.N. humanitarian-related entities (Figure 1).⁶

Figure 1. Selected U.S. Funding: FY2017



At the same time, some policymakers have been critical of the United Nations, especially when they believe U.N. actions may not align with U.S. policy priorities. Many Members have also expressed frustration with U.N. bodies or activities that, in their view, are not operating efficiently or lack effective accountability mechanisms.

Over the years, Congress has sought to address the aforementioned concerns by raising or lowering U.N. funding levels and placing financial conditions or limits on U.S. contributions to U.N. entities. Some Members have also proposed eliminating all U.S. funding to the organization or providing only voluntary, and not assessed, contributions. In addition, Congress conducts

⁴ Established by Congress in 1947, USUN is located near U.N. Headquarters in New York City. Other U.S. Missions to the United Nations are in Geneva, Nairobi, Paris, Rome and Vienna. USUN works closely with the State Department's Bureau of International Organization Affairs, which coordinates U.S. participation in the U.N. system and other international organizations. The Bureau is led by an Assistant Secretary for International Organization Affairs.

⁵ U.S. membership in the United Nations and U.N. specialized agencies is the result of U.S. accession to or ratification of treaties and conventions or acts of Congress that authorize U.S. participation. The United States ratified the U.N. Charter in July 1945.

⁶ These amounts, which do not represent the full scope of U.S. contributions to the United Nations, are drawn from division J of the Consolidated Appropriations Act, 2017 (P.L. 115-31; May 5, 2017) and accompanying reports and statements; Department of State Congressional Budget Justifications, FY2018 and FY2019; CRS correspondence with State Department and USAID, April 2018; and State Department notifications to Congress.

oversight of U.N. funding by holding committee hearings, enacting reporting requirements, or consulting with executive branch agencies. It also queries executive branch nominees for U.N.-related posts, and can investigate U.N. entities or activities funded by the United States.

How the U.N. System Is Funded

The U.N. system is made up of interconnected components that include specialized agencies, voluntary funds and programs, peacekeeping operations, and the U.N. organization itself. Article 17 of the U.N. Charter requires each U.N. member to contribute to the expenses of the organization.⁷ U.N. entities are financed largely by contributions from members, which are made through two main channels: assessed and voluntary contributions.

Assessed Contributions

Members of U.N. entities are assessed a percentage of the organization's total budget. These assessments, which are determined by the members of each organization, provide U.N. entities with a regular source of income to staff and implement authorized programs. Payment of such contributions is a treaty obligation accepted by a country when it becomes a member. The U.N. regular budget, U.N. peacekeeping operations, and U.N. specialized agencies are funded mainly by assessed contributions, although some of these entities also receive voluntary funding.

U.N. Regular Budget

U.N. members pay assessed contributions to the U.N. regular budget, which funds the core administrative costs of the organization.⁸ The regular budget is negotiated and adopted by the General Assembly for a two-year period, or biennium, and is usually revised mid-budget period to reflect new programs or other changes. As outlined in the U.N. Charter, budget decisions are made by a two-thirds majority of members present and voting in the Assembly, with each country having one vote. Since the late 1980s, however, decisions related to the budget have, with few exceptions, been adopted by consensus. The approved U.N. regular budget for the 2018-2019 biennium is \$5.39 billion (about \$2.7 billion per year).⁹

The U.N. General Assembly negotiates a scale of assessments for the regular budget every three years based on a country's "capacity to pay." The Assembly's Committee on Contributions recommends assessment levels based on gross national income and other economic data, with a minimum assessment of 0.001% and a maximum assessment of 22%.¹⁰ The United States is currently assessed at 22% of the regular budget, the highest of any U.N. member state. Other top contributors include Japan, China, Germany, and France; the largest 12 contributors account for

⁷ See **Appendix A** for an organizational chart of the U.N. system. Article 17(2) of the U.N. Charter states, "the expenses of the Organization shall be borne by the Members as apportioned by the General Assembly."

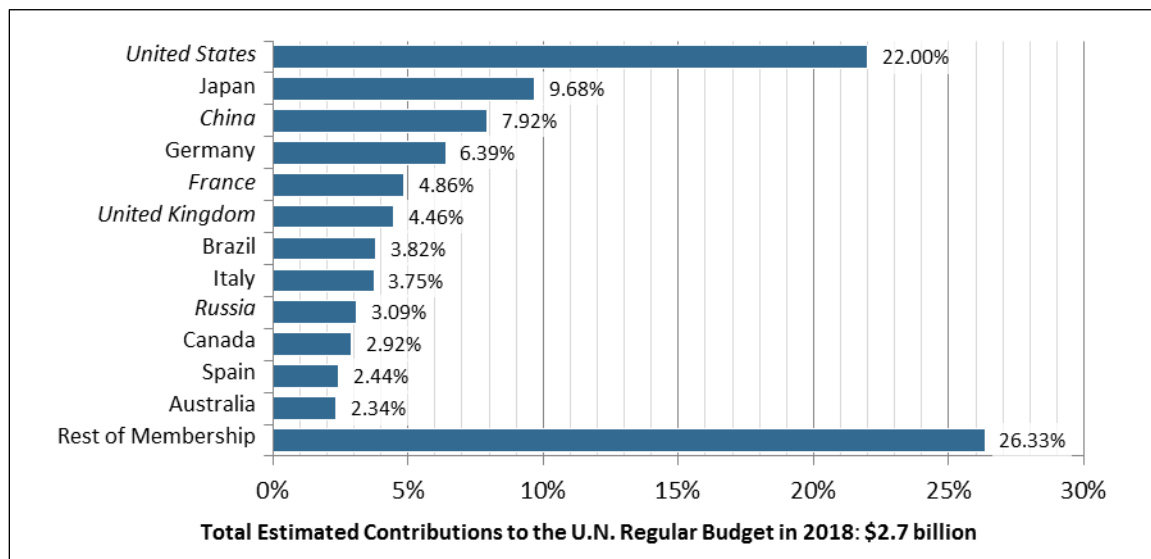
⁸ Core administrative costs include the General Assembly, Security Council, Secretariat, International Court of Justice, special political missions, and human rights mechanisms, including the Human Rights Council.

⁹ U.N. document, A/C.5/72/L.18, December 23, 2017.

¹⁰ The current methodology for determining assessments is outlined in U.N. General Assembly resolution 70/245, February 8, 2016. The Committee on Contributions, of which the United States is usually a member, is a standing committee of 18 members selected by the General Assembly. It advises the Assembly on the scale of assessments, recommending assessment levels for new members, reviewing appeals for a change of assessment, and examining applications of U.N. Charter Article 19 against countries in arrears. Every three years, the committee reviews the scale and, based on instructions from the Assembly, recommends revisions in the scale for the next three-year period. See "Selected Policy Issues" for issues related to the U.S. scale of assessments.

nearly 75% of the total regular budget (**Figure 2**). The Assembly is expected to adopt new assessment rates for 2019 through 2021 in December 2018.

Figure 2. Top U.N. Regular Budget Assessment Levels, 2018



Source: U.N. document, ST/ADM/SER.B/973, December 29, 2017, adapted by CRS.

Notes: Countries in italics are permanent members of the U.N. Security Council.

U.N. Specialized Agencies

There are currently 15 specialized agencies in the U.N. system, including the International Atomic Energy Agency (IAEA) and the World Bank Group (**Figure 3**).¹¹ Each of these entities is a legally independent intergovernmental organization with its own constitution, rules, membership, organs, and financial resources, including scale of assessments. Some agencies follow the assessment levels for the U.N. regular budget, while others use their own formulas. The United States is a member of all specialized agencies except for the U.N. Industrial Development Organization (UNIDO) and U.N. World Tourism Organization (WTO); it is currently in the process of withdrawing from the U.N. Educational, Scientific, and Cultural Organization (UNESCO).¹²

¹¹ The IAEA is not a specialized agency in the strict legal sense; however, for all intents and purposes it operates like one. It reports to the General Assembly and, when appropriate, to the Security Council. Like U.N. specialized agencies, it reports to the U.N. Economic and Social Council. For more information, see CRS Report R44384, *IAEA Budget and U.S. Contributions: In Brief*, by (name redacted) and (name redacted). The World Bank Group, which is funded differently than U.N. bodies, is not discussed in this report. For information, see CRS Report RS20792, *Multilateral Development Banks: U.S. Contributions FY2000-FY2019*, by (name redacted).

¹² Since FY2012, the United States has withheld funding to UNESCO under two laws enacted in the 1990s that prohibit funding to U.N. entities that admit the Palestine Liberation Organization as a member (Section 414 of P.L. 101-246), or grant full membership as a state to any organization or group that does not have the internationally recognized attributes of statehood (Section 410 of P.L. 103-236). In November 2013, as a result of the financial withholding, the United States lost its vote in the UNESCO General Conference. In October 2017, the Trump Administration announced that the United States will withdraw from UNESCO.

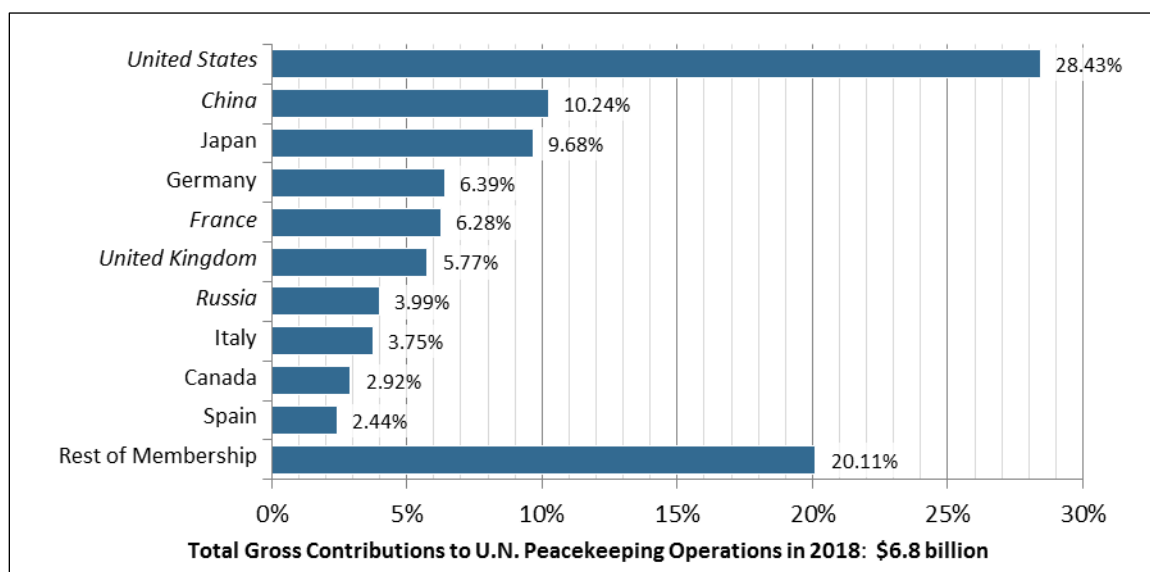
U.N. Peacekeeping Operations

U.N. members provide assessed contributions to U.N. peacekeeping operations. These operations undertake activities related to cessation of armed conflict and postconflict assistance. As of early 2018, there are 14 U.N. peacekeeping missions worldwide with more than 100,000 military, police, and civilian personnel from over 120 countries.¹³ The United States, as a permanent member of the Security Council, plays a key role in establishing, renewing, and authorizing funding for such operations. U.N. Security Council resolutions establishing peacekeeping operations specify how each operation will be funded. In most instances, the Security Council authorizes the General Assembly to create a separate special assessed account for each operation that is funded by contributions from U.N. members. The total approved budget for U.N. peacekeeping operations for the current year (July 1, 2017, to June 30, 2018) is \$6.8 billion.¹⁴

Figure 3. U.N. Specialized Agencies

Food and Agriculture Organization (FAO)
International Atomic Energy Agency (IAEA)
International Civil Aviation Organization (ICAO)
International Fund for Agricultural Development (IFAD)
International Labor Organization (ILO)
International Maritime Organization (IMO)
International Monetary Fund (IMF)
International Telecommunication Union (ITU)
U.N. Educational, Scientific & Cultural Org. (UNESCO) ✓
U.N. Industrial Development Organization (UNIDO) ✓
U.N. World Tourism Organization (UNWTO) ✓
Universal Postal Union (UPU)
World Bank Group
World Health Organization (WHO)
World Intellectual Property Organization (WIPO)
World Meteorological Organization (WMO)
✓ indicates the United States is not a member or has stated its intent to withdraw membership.

Figure 4. Top U.N. Peacekeeping Assessment Levels, 2018



Source: U.N. document, A/70/331/Add.1, December 28, 2015.

Note: Countries in *italics* are permanent members of the U.N. Security Council.

The General Assembly adopts the peacekeeping scale of assessments every three years. The scale is based on a modification of the U.N. regular budget scale, with the five permanent U.N.

¹³ For a list of current peacekeeping operations, including budgets and personnel, see <https://peacekeeping.un.org/en>.

¹⁴ U.N. document, A/C.5/71/24, June 30, 2017.

Security Council members assessed at a higher level than they are for the U.N. regular budget (**Figure 4**). The U.S. peacekeeping assessment of 28.43% is the highest of any U.N. member. (Since the mid-1990s, Congress has capped the U.S. assessment at 25%.)¹⁵ Other key contributors to U.N. peacekeeping include Japan, the United Kingdom, and Germany; the top 10 contributors account for about 80% of total peacekeeping assessments.

Voluntary Contributions

Voluntary contributions finance special funds, programs, offices, and other entities of the U.N. system (**Figure 5**). No member is required to provide such funding; governments may decide what, if any, contributions will be made during each budget cycle. Many U.N. entities such as the U.N. Development Program (UNDP), U.N. Children’s Fund (UNICEF), and U.N. Environment Program (UNEP) depend on voluntary funding; consequently, their budgets may fluctuate from year to year. Depending on donor preferences, contributions might be used to fund the core budgets of these bodies or may be earmarked for specific activities.

Figure 5. Selected U.N. Funds, Programs, and Other Entities

The budgets of these U.N. entities rely primarily on voluntary contributions from governments and other donors.	
Funds and Programs	Other Entities and Related Organizations
U.N. Capital Development Fund (UNCDF)	International Organization for Migration (IOM)
U.N. Development Program (UNDP)	U.N. Conference on Trade and Development (UNCTAD)
U.N. Environment Program (UNEP)	U.N. Office of the High Commissioner for Refugees (UNHCR)
U.N. Human Settlements Program (UN-HABITAT)	U.N. Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)
U.N. Children’s Fund (UNICEF)	U.N. Entity for Gender Equality and the Empowerment of Women (UNWOMEN)
U.N. Population Fund (UNFPA)	
U.N. Volunteers (UNV)	
World Food Program (WFP)	

Congressional Authorization and Appropriations

Congress has generally authorized the majority of assessed and voluntary contributions to the U.N. system as part of Foreign Relations Authorization Acts, with appropriations provided to the Department of State and U.S. Agency for International Development (USAID) to meet obligations. When authorization bills are not enacted, Congress has waived the authorization requirements and appropriated funds through U.N. and U.N.-related accounts in annual Department of State, Foreign Operations, and Related Programs (SFOPS) appropriations acts. In some cases, U.S. contributions to U.N. bodies might be funded through other appropriations acts.

A number of congressional committees are responsible for overseeing different aspects of U.N. funding. Authorizing committees include the Senate Committee on Foreign Relations and House Committee on Foreign Affairs. Most U.N.-related appropriations fall under the jurisdiction of the State-Foreign Operations Subcommittees of the House and Senate Committees on Appropriations. Some U.N. activities—particularly those related to global health, labor, defense, or the environment—might fall under the jurisdiction of other authorizing and appropriations committees such as Labor-Health and Human Services, Interior and the Environment, or Defense.

¹⁵ For more information on the peacekeeping cap, see “U.S. Contributions to U.N. Peacekeeping Operations.”

Major U.N. Funding Categories and Accounts

Most U.S. funding to the United Nations is authorized and appropriated to the State Department or USAID through annual SFOPS appropriations acts. Some U.N. entities are funded through more than one account, and organizations with assessed budgets might also receive U.S. voluntary contributions. SFOPS funding can generally be divided into four categories.

- **Assessed contributions to the U.N. regular budget and specialized agencies** are funded primarily through the State Department’s *Contributions to International Organizations* (CIO) account. Congress generally appropriates a lump sum to CIO based on estimates of U.S. assessments.
- **Assessed contributions to U.N. peacekeeping** are funded mainly through the State Department’s *Contributions for International Peacekeeping Activities* (CIPA) account.¹⁶ Congress usually appropriates a lump sum to CIPA based on projected peacekeeping operations budgets and U.S. assessments.
- **Voluntary contributions to U.N. funds and programs** are funded through the *International Organizations and Programs* (IO&P) account. Congress usually specifies funding levels for each U.N. organization in enacted SFOPS bills or in accompanying reports or explanatory statements.
- **Voluntary contributions to U.N. humanitarian-related entities** are funded through the global humanitarian accounts, including the State Department’s *Migration and Refugee Assistance* (MRA) and *Emergency Refugee and Migration Assistance* (ERMA) accounts, and USAID’s *International Disaster Assistance* (IDA), and *Food for Peace (P.L. 480, Title II)* accounts. Congress generally appropriates overall funding for each of these accounts, while the executive branch determines how funds are allocated based on humanitarian needs and U.S. policy priorities.

Timing of U.S. Contributions

The process for authorizing and appropriating funding to the United Nations is sometimes complicated by several factors. Perhaps the most significant of these is the difference between the U.S. and U.N. fiscal years. The U.S. fiscal year (October 1 to September 30) does not align with the U.N. regular budget fiscal year (January 1 to December 31) or the U.N. peacekeeping fiscal year (July 1 to June 30). As a result, U.S. payments are often behind, and funding levels reported by the United States and U.N. system may not match. Other factors include modifications to U.N. budgets due to the practice of “recosting,” periodic changes to U.S. assessment levels, unforeseen circumstances (such as the establishment of a new peacekeeping mission), and U.S. withholdings—each of which can cause funding shortfalls or overruns in U.N. or U.N.-related accounts.¹⁷ Additionally, since the 1980s the State Department has paid nearly all of its

¹⁶ One U.N. peacekeeping operation, the U.N. Support Office in Somalia (UNSOS), is sometimes funded through the State Department’s *Peacekeeping Operations* (PKO) account.

¹⁷ The United Nations defines recosting, which has long been a part of U.N. regular budget methodology, as the practice of revising of budget estimates within a biennium to adjust for variations in currency exchange rates, actual inflation experience, and changes in standard staff costs and vacancy rates. Over the years, the United States has expressed concern about the recosting process because it often leads to significant budget increases (sometimes millions of dollars) after funding levels have been approved by U.N. members (USUN, “Remarks to the Fifth Committee on Agenda Item 136: Proposed Budget Biennium 2018-2019,” October 11, 2017).

assessments on a deferred basis, causing some U.S. payments to be delayed by a year. For example, calendar year 2018 U.S. assessments will likely be paid with funds from U.S. FY2019.¹⁸

Over the years, Congress and the executive branch have sought to address these issues through a range of methods. To increase budget flexibility, policymakers have requested and allowed for multiyear funding for certain U.N.-related accounts. In some instances, they have also permitted the application of U.N. credits to outstanding balances, transferred funding to or from other accounts, or, when available, applied carryover funding from previous fiscal years.¹⁹ In other cases, Congress or the executive branch has declined to cover funding shortfalls, causing the United States to fall behind in payments and, in some cases, accumulate arrears to U.N. entities.²⁰

Determining Total U.S. Appropriations to the United Nations

An ongoing challenge facing U.S. policymakers is tracking and determining the full scope of U.S. funding to the U.N. system across all U.S. government agencies and accounts. There is no “one number” that represents total U.S. funding to the U.N. system at any given point in time. This is due to the complicated nature of U.S. and U.N. budget processes, the decentralized structure of the United Nations, and the range of U.S. government agencies, departments, and offices that, either directly or indirectly, fund various U.N. entities and activities. Over the decades, Congress has enacted several U.N. funding-related reporting requirements to help address this issue. While some have provided useful snapshots of U.S. funding during particular time periods or to select U.N. bodies, for a variety of reasons few have consistently or comprehensively captured the full scope of U.S. contributions to the entire U.N. system.²¹ Consequently, the U.S. funding described in this report represents the majority, but not all, of U.S. contributions to the U.N. system.

Selected U.S. Contributions: FY2015 to FY2019

This section outlines selected U.S. contributions to the U.N. system through annual State, Foreign Operation, and Related Programs (SFOPS) appropriations acts since FY2015, including the President’s FY2019 budget request. In some cases, FY2017 funding levels are used as the main point of comparison because U.N.-specific FY2018 appropriations have not been finalized.²² In

¹⁸ For further discussion of deferred payments, see “U.S. Arrears to the United Nations.”

¹⁹ There are two main types of U.N. credits: (1) U.N. peacekeeping credits (described in the “U.S. Contributions to U.N. Peacekeeping Operations” section); and (2) credits issued through the U.N. Tax Equalization Fund (TEF). The overall aim of TEF is to equalize the net pay of all U.N. employees regardless of the laws in their home countries. Specifically, most U.N. employees are exempt from paying income tax on their U.N. earnings in their home countries; however, some—including those from the United States—are not eligible for such an exemption under domestic laws. To address this discrepancy, the United Nations deducts an amount from the gross pay of all U.N. employees, referred to as a “staff assessment,” which is then applied to a TEF account. These funds are then used to reimburse employees who are required to pay income taxes in their home country, such as the United States. In some cases, there may be unused TEF funds, or “credits” to a member’s account due to fluctuations in the number of staff from a given country or changes to national tax laws. Under U.N. staff rules and regulations these credits are generally applied to assessed contributions due from the members the following year. U.S. TEF credits are generally reflected in the CIO account.

²⁰ Lack of predictability in U.S. funding can also complicate the budget and planning processes of U.N. bodies that often rely on the timely delivery of U.S. contributions.

²¹ For further discussion, see the “Congressional Reporting Requirements” section.

²² Since FY2012, many accounts, including those related to U.N. funding, have been supplemented with Overseas Contingency Operations (OCO)-designated funding, which has been used by Congress in international affairs appropriations to identify extraordinary and temporary costs that should not be considered part of an agency’s base (enduring) budget and do not count toward annual discretionary budget caps established by the Budget Control Act of 2011 (P.L. 112-25). In some years, nearly 50% of funding for international organization was OCO funding; thus, the

general, Congress appropriates lump sums to the U.N.-related accounts and does not direct U.S. contributions to specific U.N. entities, although it could opt to do so through line item appropriations or other enacted legislation.²³

Trump Administration FY2019 Budget Request

The Trump Administration has expressed general support for the overall mission of the United Nations. At the same time, President Trump has criticized the organization for its lack of effectiveness and argued that the United States contributes a disproportionate amount of funding to U.N. bodies.²⁴ The Administration's FY2019 budget request appears to reflect these concerns. Specifically, it proposes

- a 25% reduction from enacted FY2018 funding for assessed contributions to the entire CIO account based on the expectation that U.N. organizations will “rein in costs, enhance their accountability and transparency, improve efficiency and effectiveness, and that the funding burden be shared more equitably”;²⁵
- a 13% reduction from enacted FY2018 funding for U.N. peacekeeping operations, based on the Administration's commitment to seeking reduced costs by “reevaluating the mandates, design, and implementation” of missions, and sharing the financial burden “more fairly” with other U.N. members;²⁶
- zeroing out voluntary contributions to U.N. funds and programs typically funded through the IO&P account, such as UNICEF and UNDP; and
- a 32% decrease in humanitarian assistance from FY2018 funding levels and the elimination of the Food for Peace (P.L. 480, Title II) and ERMA accounts, which could impact humanitarian-related funding to some U.N. entities.

If enacted, the proposed funding levels for U.S. contributions to assessed U.N. budgets would fall short of actual U.S. assessments, causing the United States to fall behind in its payments and possibly accumulate arrears to U.N. bodies.

U.S. Contributions to the Regular Budget and Specialized Agencies

The State Department's Contributions to International Organizations (CIO) account funds assessed contributions to 45 international and regional organizations, including the U.N. regular budget and U.N. specialized agencies.²⁷ The United States is assessed 22% of the U.N. regular budget, while U.S. assessments to the U.N. specialized agencies vary by organization.

data in this report do not differentiate between OCO and base funding.

²³ For example, Congress generally appropriates an overall sum to the entire CIO and CIPA accounts (assessed contributions), and the global humanitarian accounts (voluntary contributions). However, for voluntary contributions to the IO&P account, it directs specific funding to U.N. bodies.

²⁴ For example, see The White House, “Remarks by President Trump at Lunch with Members of the United Nations Security Council,” January 29, 2018; and The White House, “Remarks by President Trump at the Reforming the United Nations: Management, Security, and Development Meeting,” September 18, 2017.

²⁵ Department of State, *Congressional Budget Justification FY2019*, p. 58.

²⁶ *Ibid.*, p. 54.

²⁷ Funding for U.N. and U.N.-affiliated entities represents about three-quarters of total CIO funding in a given year. Examples of non-U.N. bodies funded through CIO include the World Trade Organization, Organization for the Prohibition of Chemical Weapons, the North Atlantic Treaty Organization, and Organization of American States.

Table 1. CIO Account: FY2015-FY2019

(in thousands of \$ U.S. current dollars)

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
CIO, all entities	1,496,559	1,446,186	1,359,206	1,467,408	1,095,045
of which, U.N.	1,104,228	1,100,391	1,056,431	N/A	863,395

Sources: Annual State-Foreign Operations appropriations acts, annual State-Foreign Operations Congressional Budget Justifications, State Department notifications to Congress.

Note: N/A = not available; actual U.N.-related funding amounts for FY2018 have not been finalized.

For FY2019, the President requested \$1.095 billion for the entire CIO account, a \$372 million (25%) decrease from the enacted FY2018 funding of \$1.467 billion.²⁸ Of the FY2019 CIO request, \$863.39 million is designated for U.N. entities. This represents a \$193 million (or 18%) decrease from actual FY2017 U.N. CIO funding of \$1.056 billion (**Table 1**). If the President's FY2019 CIO request were to be enacted, the United States would likely pay less than what it owes to many U.N. entities, creating a funding shortfall in the CIO account and possibly leading to the accumulation of U.S. arrears in some U.N. bodies. For a breakdown of CIO account funding by U.N. entity, including U.S. assessment levels, see **Appendix B**.

U.S. Contributions to U.N. Peacekeeping Operations

U.S. assessed contributions to U.N. peacekeeping operations are funded primarily through the State Department's Contributions for International Peacekeeping (CIPA) account, which includes most U.N. peacekeeping operations, the U.N. international criminal tribunals, and mission monitoring and effectiveness support funds.²⁹ One peacekeeping mission, the U.N. Support Office in Somalia (UNSOS), is funded through the Peacekeeping Operations (PKO) account, which funds most non-U.N. multilateral peacekeeping and regional stability operations. Two others, UNTSO (Middle East) and UNMOGIP (India and Pakistan), are funded through the U.N. regular budget in the CIO account.

For FY2019, the Trump Administration has proposed \$1.19 billion for the CIPA account, a \$186 million (13%) decrease from FY2018 enacted funding of \$1.382 billion, and a \$711 million (37%) decrease from the actual FY2017 contributions of \$1.9 billion.³⁰ In FY2017, CIPA funding declined by \$553 million (22%) from FY2016 levels (**Table 2**). According to the Administration, the FY2019 request is based on the expectation that the unfunded portion of U.S. assessed expenses "will be met through a combination of a reduction in the U.S. assessed rate of contributions, and significant reductions in the number of U.N. peacekeeping missions."³¹

²⁸ The President's FY2018 request for the entire CIO account was \$996 million, including \$758.06 million for U.N. entities.

²⁹ The United States provides assessed contributions to the International Residual Mechanism for Criminal Tribunals (MICT) through both the CIO and CIPA accounts based on two separate assessment rates (22% for CIO and 28.43% for CIPA). The Mission Monitoring and Effectiveness Support Fund supports costs related to the State Department Bureau of International Organization Affairs' oversight of and travel to U.N. peacekeeping missions to review effectiveness and budgets.

³⁰ The President's FY2018 request for the CIPA account was \$1.196 billion.

³¹ Department of State, *The Secretary of State Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, FY2019*, pp. 279-310. In March 2018, Ambassador Haley further stated "moving forward, the United States will not pay more than 25 percent of the peacekeeping budget." (USUN, "Ambassador Nikki Haley Remarks at a UN Security Council Open Debate on Peacekeeping," March 18, 2018.)

Table 2. CIPA and PKO Accounts: FY2015-FY2019

(in thousands of \$ U.S. current dollars)

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
CIPA ^a	2,114,565	2,460,662	1,907,564	1,382,080	1,196,108
PKO/UNSOS ^b	159,215	141,165	165,266	N/A	79,090

Sources: Annual State-Foreign Operations appropriations acts, annual State-Foreign Operations Congressional Budget Justifications, State Department notification to Congress.

- a. In recent years, CIPA appropriations have been supplemented by carryover (unspent) funds from the previous fiscal years. For FY2018, for example, the State Department estimates there are \$294.8 million in carryover funds from FY2017.
- b. The Administration usually requests funding for UNSOS through CIPA, but Congress funds UNSOS through the PKO account. Actual FY2018 funding for UNSOS is not yet available.

Several policy changes account for recent declines in U.S. contributions to U.N. peacekeeping operations. The U.S. assessment for U.N. peacekeeping operations is 28.43%; however, since the mid-1990s Congress has capped the U.S. assessment at 25%—at times leading to funding shortfalls.³² Over the years, the State Department and Congress covered these shortfalls by raising the cap for limited periods and allowing for the application of U.N. peacekeeping credits (excess U.N. funds from previous peacekeeping missions) to be applied to U.S. outstanding balances.³³ For several years, these actions resulted in full U.S. payments to U.N. peacekeeping; however, in FY2017 and FY2018 Congress declined to raise the cap, and since mid-2017 the Trump Administration has allowed for the application of peacekeeping credits up to, and not beyond, the 25% cap.³⁴ The State Department estimates that the United States will accumulate arrears (\$274.6 million in FY2017 and \$251.6 million in FY2018) mainly because of these changes.³⁵ For a breakdown of CIPA funding by U.N. peacekeeping operation, see **Appendix C**.

U.S. Contributions to U.N. Funds and Programs

Some U.S. voluntary contributions to U.N. entities and other international organizations are funded through the International Organizations and Programs (IO&P) account; examples include UNDP and UNICEF among others.³⁶

³² The 25% cap was enacted in the Foreign Relations Authorization Act, Fiscal Years 1994 and 1995 (P.L. 103-236), April 30, 1994. For many years, Congress raised the cap in annual SFOPS acts; for example, from FY2014 to FY2016 it increased the cap from 25% to 27.14%, most recently in division J of the Consolidated Appropriations Act, 2016 (P.L. 114-113), December 18, 2015. See **Appendix E** for a timeline of the U.S. peacekeeping cap.

³³ Assessments for U.N. peacekeeping missions are based on the projected budget for each mission, with “credits” made available to members for any amounts remaining after the United Nations reconciles budgets at the end of each June and addresses any outstanding unpaid member balances. How peacekeeping credits are applied varies depending on the U.N. General Assembly decisions and U.N. financial rules.

³⁴ Some Members of Congress have questioned whether the State Department’s application of peacekeeping credits complies with the enacted 25% U.S. peacekeeping cap. In 2014, the Government Accountability Office (GAO) concluded that the application of peacekeeping credits is consistent with the statutory limitations (see GAO decision B-325350, April 20, 2014, at <https://www.gao.gov/assets/670/662938.pdf>).

³⁵ Department of State, *The Secretary of State Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, FY2019*, p. 314.

³⁶ U.N.-related funding usually represents more than three-quarters of the entire IO&P account. Examples of non-U.N. organizations that received funding through IO&P in recent years include the International Chemicals and Toxins Programs, International Conservation Programs, and the Montreal Protocol Multilateral Fund.

Table 3. IO&P Account: FY2015-FY2019

(in thousands of \$ U.S. current dollars)

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
IO&P, all entities	340,010	339,000	339,000	339,000	0
of which, U.N.	283,450	282,550	295,275	296,275	0

Sources: Annual State-Foreign Operations appropriations acts and explanatory statements, annual State-Foreign Operations Congressional Budget Justifications, State Department notifications to Congress.

Similar to its FY2018 budget proposal, the Trump Administration's FY2019 request eliminates the IO&P account and suggests that some unspecified activities currently funded through the account could receive contributions through a proposed Economic Support and Development Fund (**Table 3**). For FY2018, Congress provided \$339 million for the entire IO&P account, of which \$296.2 million was for U.N. entities. Organizations that received the most funding include UNICEF (\$137.5 million), UNDP (\$80 million), and the U.N. Population Fund (UNFPA), if eligible (\$32.5 million).³⁷ **Appendix D** provides a breakdown of IO&P funding by U.N. entity.

U.S. Contributions to U.N. Humanitarian-Related Entities

The majority of U.S. humanitarian assistance is provided to U.N. entities through the global humanitarian accounts, which fund voluntary contributions to U.N. entities.³⁸ These contributions, which represent the bulk of U.S. funding to the United Nations, are sometimes viewed through a different lens because they do not fall under the umbrella of U.N. assessed contributions. Yet total U.S. funding to U.N. humanitarian-related activities is often equal to or greater than U.S. contributions to peacekeeping, the regular budget, and specialized agencies combined. Because the contributions are voluntary, funding to these organizations tends to fluctuate from year to year depending on U.S. priorities and global humanitarian needs (**Table 4**).³⁹

³⁷ In April 2017, the Trump Administration announced that it would withhold funding from UNFPA under the Kemp-Kasten Amendment due to concerns regarding UNFPA's country program in China and its possible role in the Chinese government's programs related to coercive abortion or involuntary sterilization (**Table 5**). In the Consolidated Appropriations Act, 2018 (division J of P.L. 115-141), and in previous SFOPS appropriations acts, Congress directs that funds not made available to UNFPA be transferred to the Global Health Programs (GHP) account. For more information on UNFPA, see CRS Report R41360, *Abortion and Family Planning-Related Provisions in U.S. Foreign Assistance Law and Policy*, by (name redacted) .

³⁸ State Department accounts include Migration and Refugee Assistance (MRA) and Emergency Refugee and Migration Assistance Fund (ERMA), which fund organizations such as the U.N. High Commissioner for Refugees (UNHCR) and U.N. Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). USAID accounts include International Disaster Assistance (IDA), and Food for Peace (P.L. 480, Title II), which fund entities such as the World Food Program (WFP) and Food and Agriculture Organization (FAO). For more information, see CRS Report RL33769, *International Crises and Disasters: U.S. Humanitarian Assistance Response Mechanisms*, by (name redacted) .

³⁹ For more information on U.S. humanitarian assistance, see CRS In Focus IF10568, *Overview of the Global Humanitarian and Displacement Crisis*, by (name redacted) .

Table 4. Global Humanitarian Accounts, U.N.-related Funding: FY2015-FY2019
(in thousands of \$ U.S. current dollars)

Account	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
MRA ^a	3,059,000	3,066,000	3,366,000	3,359,000	2,800,400
of which, U.N.	1,898,016	2,069,615	2,339,686	N/A	N/A
ERMA	50,000	50,000	50,000	1,000	0
of which, U.N.	0	10,000	0	N/A	N/A
IDA ^b	3,331,270	2,794,000,000	4,126,300	4,285,310	3,557,400
of which, U.N.	444,072	969,328,000	2,188,847	N/A	N/A
P.L. 480, Title II	1,466,000	1,716,000	1,900,000	1,716,000	0
of which, U.N.	1,051,405	1,113,000	1,124,330	N/A	N/A
TOTAL U.N. only	3,393,493	4,161,943	5,652,863	N/A	N/A

Sources: Annual State-Foreign Operations acts, annual State-Foreign Operations Congressional Budget Justifications; CRS correspondence with State Department and USAID, March-April 2018.

Notes: N/A = not available. U.N.-related funding amounts for FY2018 have not been finalized. Funding levels have been rounded.

a. MRA funding includes MRA and MRA-OCO.

b. IDA includes IDA and IDA-OCO/OFDA, and IDA and IDA-OCO/FFP, Title II.

In FY2017, the last year for which comprehensive information is available, contributions to U.N. entities through these accounts totaled nearly \$5.6 billion, compared to about \$4.16 billion in FY2016 and \$3.39 billion in FY2015. (FY2018 funding for U.N. entities has not yet been finalized.) Similar to previous Administrations, the FY2019 budget proposal does not outline how humanitarian funding might be distributed among U.N. entities or if it intends to reduce or expand U.S. contributions to such organizations. A detailed breakdown of global humanitarian-related funding by U.N. entity is provided in **Appendix F**.

Selected Policy Issues

Members of Congress have debated the level and extent of U.S. funding to the United Nations since the United States first joined the organization in 1945. Over the decades, a number of recurring policy tools and issues have emerged, many of which may continue to be discussed in the 115th Congress.

U.S. Assessment Levels

For several decades, many U.S. policymakers, including some Members of Congress, have maintained that the U.S. assessments for the U.N. regular budget and U.N. peacekeeping operations are too high. In particular, some contend that current assessment levels for the regular budget result in a limited number of countries, particularly the United States, providing the bulk of funding while having what they view as minimal influence in the U.N. budget process. Some policymakers have expressed similar concerns about the U.S. peacekeeping assessment, which Congress has capped at 25%. They maintain that a cap on U.S. assessments plays an important role in keeping the current U.S. assessments from rising. On the other hand, some argue that the

current assessment levels allow the United States to share peacekeeping, development, and humanitarian funding with other governments (often referred to as burden sharing) at a lower cost than if it were to act unilaterally.⁴⁰ More broadly, they contend that current assessment levels reflect the U.S. commitment to the United Nations and allow the United States to pursue its policy priorities and maintain its influence in U.N. bodies. Some suggest that if the United States were to decrease its contributions to the United Nations, other countries with priorities at odds with the United States could step in and undermine U.S. interests.⁴¹

With these issues in mind, some Members of Congress may wish to monitor ongoing U.N. member states negotiations regarding the scale of assessments for the years 2019 through 2021.⁴² It is expected that the Assembly will adopt new regular budget and peacekeeping assessments in December 2018. The Trump Administration has stated that it will seek to reduce the U.S. peacekeeping assessment to the statutory cap of 25%.⁴³ The last time there were significant changes to the U.N. scales of assessments was in 2000, when the U.S. regular budget assessment decreased from 25% to 22%, and the peacekeeping assessment decreased from over 30% to about 26% (it has since risen to 28.43%).

Congressional Withholdings

Withholding funding from U.N. entities is one of the most common mechanisms by which Congress asserts or seeks to influence U.S. policy at the United Nations. In general, congressional withholdings fall into three categories:

- **Caps on payment of U.S. assessments.** Congress has at times limited U.S. payments to assessed budgets due to concerns that U.S. assessments were too high. In 1990s, for example, Congress capped the U.S. contribution to the U.N. regular budget at 22% and the U.N. peacekeeping assessment at 25%.⁴⁴
- **Full or partial withholdings from specific U.N. entities or activities.** Over the years, and for a range of reasons, Congress has withheld or placed conditions on funding to selected U.N. entities or activities—some of which have required executive branch waivers or certifications to release funds (**Table 5**).
- **Congressional holds.** Members of Congress have sometimes placed holds on U.N. funding through foreign affairs appropriations for policy reasons. Holds are

⁴⁰ See, for instance, GAO Report 18-243, *Cost Estimate for Hypothetical U.S. Operation Exceeds Actual Costs for Comparable UN Operation*, February 6, 2018.

⁴¹ Some Members have also expressed concern with what they view as a lack of transparency in the criteria and process for determining scales of assessment, particularly related to U.N. peacekeeping. In 2016, for example, Congress enacted legislation stating that the Secretary of State shall direct the U.S. Ambassador to the United Nations to “use the voice, vote, and influence of the United States at the United Nations to urge the United Nations to share the raw data used to calculate Member State peacekeeping assessment rates and to make available the formula for determining peacekeeping assessments.” (Section 304 of the Department of State Authorities Act, FY2017 [P.L. 114-323]).

⁴² These negotiations occur both bilaterally and within the U.N. General Assembly and its committees.

⁴³ Department of State, *The Secretary of State Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, FY2019*, pp. 281, 313; and CRS correspondence with the Department of State, March 2018.

⁴⁴ Both of these caps are stated in U.S. law. The U.N. regular budget cap is included in United Nations Reform Act of 1999, Title IX of the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Fiscal Years 2000 and 2001 (H.R. 3427), incorporated by reference in Section 1000(a)(7) of division B of the Consolidated Appropriations Act, 2000 (P.L. 106-113), November 19, 1999. The peacekeeping cap is included in Section 404 of P.L. 103-236, Foreign Relations Authorization Act, Fiscal Years 1994 and 1995, April 30, 1994.

generally requested by members of appropriations committees and, in many cases, little information is publicly available on the details of the hold.⁴⁵

An additional category of withholding involves the executive branch. If Congress does not enact legislation that authorizes or appropriates funding to a specific U.N. entity, the Administration can unilaterally decide to withhold partial or full funding to such organizations, in some instances without being required to notify or consult with Congress.⁴⁶

Congressional views on the role and effectiveness of U.S. withholdings vary. Some maintain that placing limitations or conditions on U.S. funding may weaken U.S. influence and standing within the organization, thereby undercutting the United States' ability to conduct diplomacy and make foreign policy decisions both in and out of the U.N. system. Some also argue that withholding U.S. assessed payments to the United Nations infringes on U.S. treaty obligations. On the other hand, some suggest that the United States should use its position as the largest U.N. financial contributor to push for the implementation of policies that are in the best interests of the United States. They contend that despite continued U.S. diplomatic and political pressures, U.S. foreign policy priorities are not adequately reflected in many U.N. bodies.

The overall impact of U.S. withholdings on U.N. budget and operations depends on the origin of the program or entity's funding. For example, if an activity is funded by the U.N. regular budget and the United States withholds a proportionate share of its normal contributions, the cost of the program will most likely be covered, at least temporarily, by surplus regular budget funds. In such cases, a U.S. withholding would be largely symbolic and have little or no immediate impact on the program's operation or funding levels.⁴⁷ On the other hand, if the United States withholds all or part of its assessed funding—or its voluntary contributions—from an entity funded primarily by member contributions, the impact of the U.S. withholding on the operations and budgets of such organizations could be significant—particularly for U.N. bodies for which the United States accounts for almost one-quarter of total funding.

⁴⁵ For example, there are currently several holds for assessed contributions for U.N. peacekeeping operations from prior to 2001, totaling nearly \$68 million. Congressional holds generally involve a two-step process. First, an agency notifies Congress of a plan to obligate funds for a particular purpose. (Notification requirements, including who must be notified, when, and for what types of proposed expenditures, are prescribed by law.) Second, Members serving on the committees being notified may respond to a notification by putting a "hold" on the transaction, requesting that the funds not be disbursed until further notice. Unlike the notification process, the holds process has no legal basis, but is a longstanding practice generally respected by the executive branch. A hold may pertain to the purpose or goal of the activity, but it may also be placed for reasons unrelated. (Written by Marian Lawson, CRS Specialist in Foreign Assistance Policy.) Also see CRS Report R43563, "*Holds*" in the Senate, by (name redacted).

⁴⁶ For example, some U.S. policymakers have expressed concern with the Trump Administration's decision to withhold pledged voluntary funding to UNRWA. In January 2018, the Trump Administration withheld part of an expected UNRWA contribution (about \$125 million) and also placed conditions on selected U.S. funding. Administration officials noted that the Palestinians are not being punished politically, and that the Administration is "asking other nations around the world, including Arab nations and others, to kick in money." The impact of these actions on UNRWA operations remain unclear, and in part will depend on specific U.S. funding decisions and whether alternative funding sources can be secured. The bulk of U.S. UNRWA funding is provided mainly through the State Department's MRA and ERMA accounts. (Written by (name redacted), CRS Specialist in International Humanitarian Policy.)

⁴⁷ Similarly, some U.N. activities are funded from several budgets that may include the U.N. regular budget, specialized agency budgets, and separate conference and administrative budgets. Because of this, it may be more difficult for U.S. proportionate withholdings from the regular budget to have a significant impact because the program's funding comes from several sources.

Table 5. Selected U.N.-Related Financial Withholdings and Conditions

Description, Statutory Authority, U.N. Organizations Potentially Affected
<p>Activities Related to the Palestinians. Since the 1980s, the United States has withheld a proportionate share of assessed contributions to the U.N. regular budget for selected activities or programs related to the Palestinians (Section 114 of P.L. 98-164). This provision has impacted U.N. regular budget funding through the CIO account.</p>
<p>Palestinian Membership. Two laws enacted in the 1990s prohibit funding to U.N. entities that admit the Palestine Liberation Organization (PLO) as a member, or grant full membership as a state to any group that does not have the internationally recognized attributes of statehood (Section 414 of P.L. 101-246; Section 410 of P.L. 103-236). This provision has impacted UNESCO funding through the CIO and IO&P accounts.</p>
<p>Kemp-Kasten Amendment. First enacted in the mid-1980s, this law prohibits funding for any organization or program that, as determined by the President, supports or participates in the management of a program of coercive abortion or involuntary sterilization (see, most recently, Title III of Department of State, Foreign Operations, and Related Programs Appropriations Act, 2018 [division K] of the Consolidated Appropriations Act, 2018, P.L. 115-141). In April 2017, the Trump Administration announced it would withhold UNFPA contributions, which are funded through the IO&P, MRA, and IDA accounts.</p>
<p>Transparency and Accountability (whistleblower protection, audit transparency, and travel restrictions). Since FY2014, Congress has required in annual SFOPS acts that 15% of funds available to any U.N. entity may not be obligated until the Secretary of State reports to Congress that certain standards are being met regarding whistleblower protection and internal audit transparency. In the SFOPS Appropriations Act, 2018, Congress further required that certain standards are met regarding policies and procedures on the appropriate use of travel funds by U.N. employees, including restrictions on first class and business class travel (division K, Section 7048(a), Consolidated Appropriations Act, 2018, P.L. 115-141). This provision has impacted World Intellectual Property Organization (WIPO) and Universal Postal Union (UPU) funding through the CIO account.</p>
<p>Country-Specific Voluntary Contributions. Section 307 of the Foreign Assistance Act of 1961, as amended, requires that the United States withhold proportionate funding from international organization programs for North Korea, Syria, Iran, Cuba, or the Palestine Liberation Organization. This provision has impacted U.S. contributions to several U.N. entities, including UNDP and UNEP, among others, through the IO&P account.</p>
<p>U.N. Human Rights Council. Since FY2014, Congress has required in annual SFOPS bills that no funds may be made available for the Council unless the Secretary of State determines and reports to the Committees on Appropriations that U.S. participation is in the national interest, and that the Council is taking steps to remove Israel as a permanent agenda item (see, most recently, division K, Section 7048(c), Consolidated Appropriations Act, 2018, P.L. 115-141). This provision could impact U.N. regular budget funding through the CIO account.</p>
<p>U.N. Capital Projects. Congress requires that none of the funds provided may be used for the design, renovation, or construction of the U.N. Headquarters in New York (division K, Section 7048(a), Consolidated Appropriations Act, 2018, P.L. 115-141). Construction on U.N. Headquarters in New York is completed; this provision could have impacted U.N. regular budget funding through the CIO account.</p>
<p>National Security Interest. A new provision in the FY2018 SFOPS appropriations act requires that the Secretary of State withhold 5% of the funds from U.N. entities under the heading “Contributions to International Organizations” if the Secretary, in consultation with the U.S. Ambassador to the United Nations, determines and reports to Congress that such entity “has taken an official action that is against the national security interest of the United States or an ally of the United States, including Israel” (division K, Section 7048(j), Consolidated Appropriations Act, 2018 [P.L. 115-141]). This provision could impact entities funded through the CIO account.</p>

Source: Adapted by CRS from annual State-Foreign Operations appropriations acts.

U.S. Arrears to the United Nations

Some Members of Congress have demonstrated an ongoing interest in the accumulation of U.S. arrears to U.N. entities. Each U.N. body has its own payment timeline and system for defining and tracking arrears, which are generally outlined in the organization’s constitution, statutes, or financial regulations. For instance, assessed contributions to the U.N. regular budget and U.N. peacekeeping operations are due and payable within 30 days of the receipt of notice from the

U.N. Secretary-General. As of January 1 of the following calendar year, unpaid balances of such contributions are considered to be arrears.⁴⁸

A consequence of accumulating arrears to the United Nations is the loss of voting rights in the General Assembly. Under Article 19 of the U.N. Charter, members who are in arrears “shall have no vote in the General Assembly if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years.” In practice, the “amount of the contributions” refers to both assessed contributions to the U.N. regular budget and to U.N. peacekeeping operations.⁴⁹ Each U.N. specialized agency has its own rules and guidelines for nonpayment of arrears and the possible effects on membership.

The causes of U.S. arrears often vary by U.N. entity, with total amounts fluctuating depending on the time of year. Congressional actions such as caps on assessments and withholdings from specific U.N. entities can play key roles in accumulating arrears. The aforementioned practice of deferred payments, which began under the Reagan Administration, also contributes.⁵⁰ In the 1990s, the United States came close to losing its vote in the General Assembly under Article 19 due to substantial outstanding balances for the U.N. regular budget and U.N. peacekeeping. To prevent the loss of a vote, Congress and the Clinton Administration negotiated the “Helms-Biden Agreement” in 1999 that established conditions under which some U.S. arrears were paid.

As of September 2017, the State Department reports that total estimated U.S. arrears to the U.N. regular budget are \$347 million, while estimated arrears to U.N. peacekeeping budgets are \$536 million.⁵¹ These arrears are the result of a combination of U.S. withholdings, deferred payments, and the U.N. peacekeeping cap. In some cases, the State Department plans to pay these arrears, but in other cases it does not. Congressional views on the payment of U.S. arrears are mixed. Some Members argue that they should be fully paid, while others do not recognize U.S. outstanding balances as arrears and claim the United States is under no obligation to pay them.⁵²

⁴⁸ Regulation 3.4, U.N. document, ST/SGB/2003/7, *Financial Regulations and Rules of the United Nations, Secretary-General's Bulletin*, May 9, 2003, p. 7. Generally, nonpayment of voluntary contributions does not constitute arrears.

⁴⁹ Exceptions are allowed if a U.N. member state can demonstrate that conditions beyond its control contributed to its inability to pay. As of October 2017, four countries have obtained this exception: Comoros, Guinea-Bissau, Sao Tome and Principe, and Somalia. Four member states are not eligible to vote in the 72nd session of the General Assembly under Article 19: Central African Republic, Libya, Venezuela, and Yemen.

⁵⁰ In the case of deferred payments, the United States often has unpaid assessments when the end of the year approaches, resulting in arrears. Examples of U.N. bodies with either partially or fully deferred payments include the U.N. regular budget, FAO, IAEA, ICAO, ILO, ITU, UPU, WHO, WIPO, and WMO. (U.S. Department of State, *Report to Congress: Arrears Owed by the United States to the United Nations and Other International Organizations*, July–September 30, 2017, January 10, 2018.)

⁵¹ Some of these arrears are from prior to 2001 (\$194 million for the U.N. regular budget and \$325 million for U.N. peacekeeping). Department of State, *Report to Congress: Arrears Owed by the United States to the United Nations and Other International Organizations*, July–September 30, 2017, transmitted to Congress on January 10, 2018.

⁵² A key challenge facing the United States in paying arrears is determining how such payments will be used by the organization receiving the funds. In some cases, these payments constitute several years of U.S. assessments, possibly resulting in a financial windfall for U.N. entities. Generally, U.S. policymakers want to ensure this money is spent as efficiently and effectively as possible—yet doing so might be difficult given that the United States has one vote in the budget process of most U.N. organizations. Thus, the payment of arrears is sometimes the result of a protracted negotiation process between the United States and the U.N. entity receiving the funds to ensure that the paid arrears are used in a way that is acceptable to the United States and other members of the organization.

Congressional Reporting Requirements

Recognizing the complexity of tracking U.N. funding, over the years Congress has enacted several executive branch reporting requirements to help determine the full level and extent of U.S. contributions.⁵³ The first of these reports, *United States Contributions to International Organizations*, has been published annually since 1952; in FY2016 Congress expanded its requirements to include information on the source of funds—including federal agency and account—and a description of the purpose of such funds disbursed in the previous year to international organizations in which the United States is a participant.⁵⁴

During the past decade, Congress has periodically enacted additional reporting requirements. From FY2007 to FY2010, defense authorization legislation required that the Office of Management and Budget (OMB) submit an annual report to Congress listing all assessed and voluntary contributions to the United Nations and its related bodies.⁵⁵ More recently, the Department of State Authorities Act, FY2017 (P.L. 114-323) directed that OMB annually submit to Congress a report on all U.S. assessed and voluntary contributions to the United Nations with a value greater than \$100,000, including in-kind services, during the previous fiscal year.⁵⁶ Some of these more recent reporting requirements are similar to, and overlap with, previously enacted requirements. In certain cases, the executive branch has combined multiple requirements into one report.⁵⁷

A key challenge to compiling U.N. funding-related data is one of self-reporting. According to the State Department, each participating agency is responsible for the completeness and accuracy of the information provided in the reports, and not all executive branch agencies provide the requested data. The agencies charged with compiling the reports, such as the State Department or OMB, often lack the authority to require other agencies to respond accurately or within a given timeframe, if at all. Consequently, some reporting requirements are incomplete and may not illustrate the full scope of U.S. contributions.

⁵³ Congress has also requested that the executive branch provide information on specific funding issues including, but not limited to, the status of U.S. withholdings (Section 7048(g) of division K of the Consolidated Appropriations Act, 2018, P.L. 115-141), U.S. arrears (Section 7048(j) of division J of the Consolidated Appropriations Act, 2017, P.L. 115-31), and U.S. contributions to U.N. peacekeeping operations (Paragraph (1) of section 4(c) of the United Nations Participation Act of 1945 (22 U.S.C. 287b(c), as amended by Section 306 of P.L. 114-323)).

⁵⁴ The report lists all financial contributions made by the United States to international organizations in which the United States was a member during the previous fiscal year. See Section 2 of P.L. 81-806, September 21, 1950 (64 Stat.902), Section 4(b) of the United Nations Participation Act of 1945 (22 U.S.C. 287b(b)), and the joint explanatory statement accompanying division K of the Consolidated Appropriations Act, 2016 (P.L. 114-113; December 18, 2015).

⁵⁵ Section 1225 of the National Defense Authorization Act (NDAA) for Fiscal Year 2007 (P.L. 109-364), as amended by Section 1243 of the NDAA for Fiscal Year 2010 (P.L. 111-84). In 2014, a similar requirement directed the Secretary of State to submit to Congress “a report on all United States contributions to the U.N. and U.N. affiliated agencies and related bodies.” See H.Rept. 113-499, 113th Congress, 2d session, Report Together with Additional Views to Accompany H.R. 5013, Committee on Appropriations, June 27, 2014.

⁵⁶ Section 312 of the Department of State Authorities Act, FY2017 (P.L. 114-323; December 16, 2016).

⁵⁷ For instance, it appears the executive branch combined the requirement in Section 312 of P.L. 114-323 with the annual *United States Contributions to International Organizations* report authorized by the U.N. Participation Act. Page 1 of the *Report to Congress of United States Contributions to International Organizations For Fiscal Year 2014*, which was authorized by P.L. 114-323, states, “The Department of State previously submitted to Congress applicable government-wide data for fiscal years 2015 and 2016 in response to a separate but similar Congressional requirement. In meeting the requirements of section 312, OMB refers you to the State Department’s reports for those years.”

U.S. Funding and U.N. Reform

Since its establishment, the United Nations has evolved as various international stakeholders seek ways to improve the efficiency and effectiveness of the U.N. system through reform. Some Members of Congress have demonstrated a continued interest in U.N. reform and over the years have sought to link U.S. funding to specific reform benchmarks. In the 1980s and 1990s, for example, Congress enacted legislation tying U.S. funding to U.N. reform and U.N. regular budget policies that favored the United States, including caps on the U.S. assessments rates, changes to U.N. budget processes, and strengthening U.N. internal oversight.⁵⁸

More recently, Congress has enacted legislation conditioning U.S. funding on the implementation of management reforms that aim to improve transparency and accountability (see **text box**) and withholding funding to specific U.N. entities, such as the Human Rights Council.⁵⁹ Congress has also demonstrated an increased interest in U.N. reforms related to sexual exploitation and abuse (SEA) by U.N. peacekeepers; legislation in the 115th Congress requires that the United States withhold assistance from “any unit of the security forces of a foreign country” if the Secretary of State determines such unit has engaged in SEA while serving in a U.N. peacekeeping operation.⁶⁰ More broadly, some Members have introduced legislation requiring a government-wide review of U.S. multilateral aid.⁶¹ The explanatory statement to the Consolidated Appropriations Act, 2018, requires the Secretary of State to provide Congress with a report that includes a description of current tools, methods, and resources to assess the value of, and prioritize contributions to, international organizations and other multilateral entities, as well as to provide related recommendations.⁶²

Supporters of linking U.S. funding to U.N. reform contend that the United States should use its position as the largest U.N. financial contributor to push for the implementation of policies that lead to comprehensive reform. They note that despite diplomatic and political pressures from

Transparency and Accountability

A recurring congressional concern has been ensuring transparency and accountability in U.N. funding. During the past two decades, some policymakers have highlighted the importance of providing public access to U.N. internal audits, budget documents, and procurement contracts and procedures; more effectively implementing internal oversight of U.N. programs and activities; improving U.N. ethics mechanisms; and enhancing U.N. financial disclosure and whistleblower protection policies. In recent years, annual State-Foreign Operations appropriations acts have included provisions, often in Section 7048, aiming to address some of these issues (see **Table 5**).

⁵⁸ For more information on this and other related legislation, see **Appendix G**. In previous Congresses, proposed legislation has also sought to link U.N. reform to U.S. funding. For example, between 2009 and 2011, both the House and Senate considered, but did not pass, various versions of the United Nations Transparency, Accountability, and Reform Act, which supported (1) shifting the funding mechanism for the U.N. regular budget from assessed to voluntary contributions, and (2) tying U.S. contributions to the United Nations to selected reform benchmarks.

⁵⁹ For more information on the Council, see CRS Report RL33608, *The United Nations Human Rights Council: Issues for Congress*, by (name redacted) .

⁶⁰ Congress requires that the Secretary of State should “withhold assistance to any unit of the security forces of a foreign country if the Secretary of State has credible information that such unit has engaged in sexual exploitation or abuse, including while serving in a United Nations peacekeeping operation, until the Secretary determines that the government of such country is taking effective steps to bring the responsible members of such unit to justice and to prevent future incidents.” (Section 7048(h) of division K, Consolidated Appropriations Act, 2018; P.L. 115-141).

⁶¹ See S. 1928 (115th), The Multilateral Aid Review Act of 2017, introduced by Senator Bob Corker on October 5, 2017. Also see H.R. 4502 (115th), introduced by Rep. Michael McCaul on November 30, 2017.

⁶² Page 13 of the explanatory statement accompanying division K, Department of State, Foreign Operations and Related Programs Appropriations Act, 2018, of the Consolidated Appropriations Act, 2018 (P.L. 115-141).

many countries, the United Nations has been slow to implement substantive reform. They believe that tying U.S. funding to reform may motivate countries to find common ground on otherwise divisive issues. On the other hand, opponents argue that linking U.S. funding to U.N. reform might not be effective and could ultimately weaken U.S. influence at the United Nations. In particular, some maintain that U.N. reform legislation proposals may be unrealistic because the scope and depth of reforms required by the legislation cannot be adequately achieved in the proposed timeframes. Some also contend that the United States can obtain its U.N. reform objectives through other means, including collaborating with like-minded members and working with the U.N. Secretary-General on common reform priorities.

U.N. Management Reform: Selected Developments

Several U.N. reform initiatives are in various stages of development or implementation. U.N. Secretary-General António Guterres has proposed reforms to improve the U.N. bureaucracy, including simplifying and streamlining planning and reporting for the U.N. regular budget cycle; more effectively overseeing the use of regular budget resources; and increasing the transparency and frequency of reporting to members, including in monitoring, evaluation, and financial performance. He has also suggested eliminating duplicative functions by establishing a Department of Management Strategy, Policy and Compliance, and streamlining and simplifying human resources rules, processes, and procedures.⁶³ In September 2017, President Trump and Ambassador Nikki Haley cohosted a high-level event on U.N. reform at the 72nd Session of the U.N. General Assembly. At the event, more than 120 governments agreed to the nonbinding “Declaration of Support for United Nations Reform,” in which countries jointly declared their support for the Secretary-General’s reform efforts, including improving mandate delivery, pursuing “impactful” and field-centric management reforms, strengthening U.N. accountability through enhanced transparency and oversight, eliminating duplication and redundancy in U.N. programs, and strengthening the organization’s planning and budget functions, among other things.⁶⁴

U.N. Voting Records and U.S. Foreign Assistance

Policymakers have observed that countries that receive U.S. foreign aid sometimes vote against U.S. foreign policy or national security interests in U.N. bodies such as the Security Council and General Assembly. On occasion, the United States has periodically debated linking U.S. foreign assistance to the U.N. voting records of potential aid recipients. Supporters maintain that doing so could increase member support for U.S. policy priorities in U.N. bodies. The Reagan Administration strongly supported such a policy; then-U.N. Ambassador Jeanne Kirkpatrick stated in a 1983 congressional hearing that the United States must “communicate to nations that their votes, their attitudes and their actions inside the U.N. system inevitably must have consequences for their relations with the United States outside the U.N. system.”⁶⁵ Recognizing these concerns, in 1984 Congress required the State Department to submit an annual report to Congress, *Voting Practices in the United Nations*, which tracks member voting records on U.N. resolutions important to the United States.⁶⁶ Over the years, some Members of Congress have

⁶³ Secretary-General António Guterres, Remarks to the Fifth Committee, December 4, 2017.

⁶⁴ U.S. Mission to the United Nations, Remarks by Ambassador Haley at a High-Level Event on “Reforming the United Nations: Management, Security, and Development,” September 18, 2017. Other cohosts included Canada, Germany, Indonesia, Japan, Jordan, Niger, Rwanda, Senegal, Slovakia, Thailand, United Kingdom, and Uruguay. For the full text, see “Declaration of Support for United Nations Reform,” September 18, 2017.

⁶⁵ U.S. Congress, Senate Committee on Foreign Relations, *International Security and Development Cooperation Act of 1983*, Report of the Committee on Foreign Relations on S. 1347, 98th Cong., 1st sess., May 23, 1983, S. Rept. 98-146 (Washington: GPO, 1983), pp. 107-111.

⁶⁶ Section 406, Foreign Relations Authorization Act, Fiscal Years 1990 and 1991 (P.L. 101-246), as amended requires that the Secretary of State shall transmit to Congress by March 31st each year, “a full and complete annual report which assesses for the preceding calendar year, with respect to each foreign country member of the United Nations, the voting practices of the governments of such countries at the United Nations, and which evaluates General Assembly and

also periodically introduced, but not enacted, legislation requiring reductions in foreign aid to countries that do not consistently vote with the United States.

Opponents of these efforts contend that reducing funding to countries based on U.N. voting records could undermine the overall effectiveness of U.S. foreign assistance and, depending on the issue being considered in U.N. bodies, ultimately have little impact on how countries vote. Some have also questioned the criteria the State Department would use to eliminate or decrease aid, noting that many U.S. foreign aid priorities are based on a combination of need and political considerations that may not always align with how countries vote in the United Nations. They further contend that withholding aid in this manner might punish the citizens of countries who often have the greatest need and no control over the foreign policy decisions of their leaders.⁶⁷

In the past year, President Trump and Ambassador Haley have expressed support for linking U.S. foreign aid to U.N. votes; prospects for implementation, however, are unclear.⁶⁸ Congress is ultimately responsible for appropriating foreign assistance to specific countries, and the Trump Administration's FY2019 budget did not propose foreign aid reductions based on U.N. votes.

Looking Ahead: U.N. Funding and Evolving U.S. Foreign Policy

Many congressional debates regarding U.N. funding occur against the backdrop of competing foreign and domestic funding priorities and broad questions about the role of the United Nations in U.S. national security and foreign policy. The emergence of President Trump's "America First" position raises questions about the future of U.S. participation in and funding of the United Nations. In the near term, Members of the 115th Congress might consider the following issues:

- How, if at all, the President's FY2019 budget proposal aligns with congressional perspectives on U.N. funding.
- What role and actions, if any, Congress might take in the absence of Administration support for some U.N. activities.
- The possible impacts of current and potential U.S. financial withholding on (1) U.S. influence in U.N. bodies, and (2) the operations and effectiveness of U.N. activities—particularly in light of continued accumulation of U.S. peacekeeping arrears and the Administration's proposed funding reductions for certain U.N. bodies.

Security Council actions and the responsiveness of those governments to United States policy on issues of special importance to the United States." The most recent report to Congress is at <https://www.state.gov/p/io/rls/rpt/index.htm>.

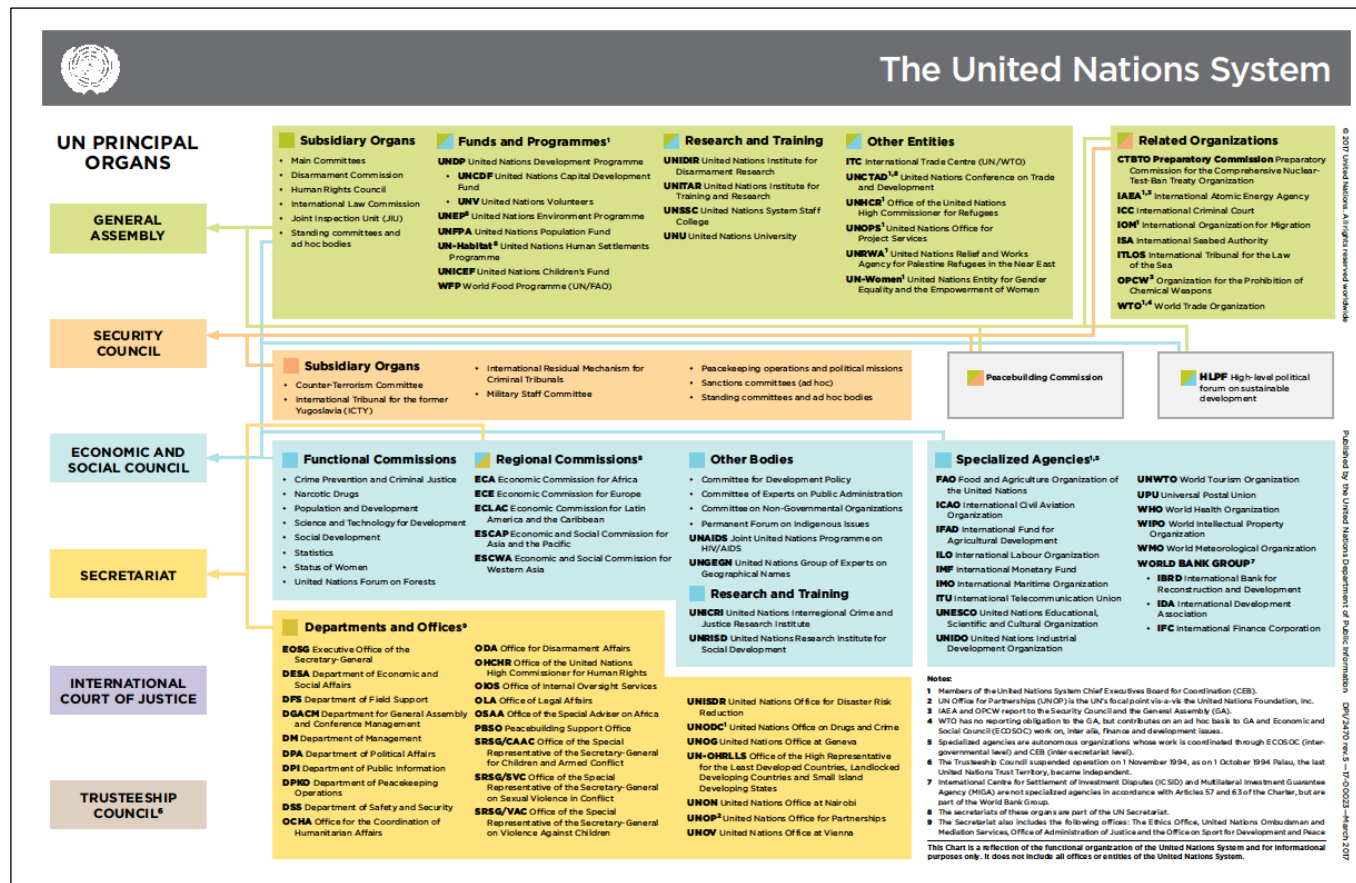
⁶⁷ For further discussion of these perspectives, see Jessica Trisko Darden, "Should the U.S. only give foreign aid to its friends? Well, define 'friends,'" *The Washington Post*, February 15, 2018; Anthony Kim and Brett Schaefer, "Congress Should Link U.N. General Assembly Voting and Foreign Aid," *Heritage Foundation*, September 2, 2014; Anthony Pippa, "Trump's SOTU: Why pegging US foreign assistance to countries' UN votes is a bad deal," *Brookings Institution*, February 8, 2018; Colum Lynch, "Haley: Vote with U.S. at U.N. or We'll Cut Your Aid," *Foreign Policy*, March 15, 2018; Jordie Hannum, "Wielding Aid as a Cudgel May Backfire, When Most Already Vote with US," *The Cipher Brief*, March 27, 2018.

⁶⁸ The President and Ambassador Haley expressed particular concern with U.N. member opposition to the December 2017 U.S. decision to move the U.S. Embassy in Israel from Tel Aviv to Jerusalem. The United States vetoed a draft Council resolution that would have opposed the move, and also voted against an Assembly resolution addressing the issue (U.N. document, A/RES/ES-10/19, December 21, 2017, adopted by a vote of 128 in favor, nine against, and 35 abstentions). Prior to the Assembly vote, Ambassador Haley remarked that the United States "will remember it [the vote] when we are called upon to once again make the world's largest contribution to the United Nations. And we will remember it when so many countries come calling on us, as they so often do, to pay even more and to use our influence for their benefit." (USUN, "Remarks Before a UN General Assembly Vote on Jerusalem," December 21, 2017.)

In the longer term, some Members might consider the following U.N. funding issues in the context of the changing multilateral and global landscape.

- The benefits and drawbacks of U.S. funding of the United Nations—including areas where the United States can (1) reduce funding while increasing efficiency and accountability or (2) achieve the most “bang for its buck.”
- Steps Congress can take to ensure that U.S. contributions to the U.N. system are used as effectively as possible.
- The domestic and foreign policy implications, if any, of reduced U.S. participation in and funding of the United Nations, including the possible impact of other countries stepping into the funding and leadership role traditionally held by the United States.
- How the United States can further its U.N. reform agenda, and to what extent, if any, such efforts could be linked to U.S. funding.
- The advantages and disadvantages of multilateral and bilateral U.S. assistance, including the comparative advantage, if any, the United Nations might have over other multilateral organizations, and how the United States might maximize this advantage.

Appendix A. Organizational Chart of the U.N. System



Source: United Nations, 2018. The original PDF is available at http://www.un.org/en/aboutun/structure/pdfs/UN%20System%20Chart_ENG_FINAL_MARCH13_2017.pdf.

Appendix B. Contributions to International Organizations (CIO) Account by U.N. Entity

The following table lists CIO account funding by U.N. and U.N.-affiliated entities since FY2015, including amounts appropriated by Congress and U.S. assessment levels. FY2018 funding levels for individual U.N. bodies are not yet available.⁶⁹

Table B-1. CIO Account: U.N. and U.N.-affiliated Entities, FY2015-FY2019

(in thousands of \$ U.S. current dollars)

U.N. Entity (2018 U.S. Assessment)	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
U.N. Regular Budget (22%)	620,379	630,996	593,267	N/A	542,946
U.N. War Crimes Tribunals—Rwanda (22%)	11,077	11,039	1,460	N/A	0
U.N. War Crimes Tribunals—Yugoslavia (22%)	5,148	5,289	4,131	N/A	0
Int'l Residual Mechanism for Criminal Tribunal (22%)	6,091	2,724	7,357	N/A	4,794
Food and Agriculture Organization (FAO) (22%)	111,778	108,452	109,868	N/A	57,523
International Atomic Energy Agency (IAEA) (25.518%)	102,792	97,948	101,095	N/A	111,359
International Civil Aviation Agency (ICAO) (20.24%)	17,532	16,776	16,622	N/A	16,809
International Labor Organization (ILO) (22%)	85,724	85,562	82,643	N/A	42,515
International Maritime Organization (IMO) (2.624%)	1,252	1,068	1,071	N/A	1,178
International Telecommunication Union (ITU) (7.669%)	10,301	9,972	9,715	N/A	10,203
U.N. Educational, Scientific & Cultural Org. (UNESCO) (22%)	0	0	0	N/A	0
Universal Postal Union (UPU) (5.814%)	2,323	2,161	2,224	N/A	2,309
World Health Organization (WHO) (22%)	113,947	112,798	111,402	N/A	58,176
World Intellectual Property Organization (WIPO) (6.563%)	1,178	1,160	790	N/A	1,168
World Meteorological Organization (WMO) (21.67%)	14,706	14,445	14,768	N/A	14,415
TOTAL, U.N. and U.N.-affiliated entities	1,104,228	1,100,391	1,056,431	N/A	863,395
Total CIO, with adjustments ^a	1,496,559	1,446,186	1,359,206	1,467,408	1,095,045

Sources: Congressional Budget Justifications FY2015-FY2019; annual State-Foreign Operations appropriations acts; CIO operating plan, Department of State, as of August 23, 2017.

Notes: N/A = Not available; funding amounts for FY2018 have not been finalized. Figures include both enduring and Overseas Contingency Operations (OCO)-related funding.

a. Adjustments can include withholdings, account transfers, fluctuations in exchange rates, or the application of Tax Equalization Fund (TEF) credits.

⁶⁹ Due to the fluid and complex nature of U.S. and U.N. budget processes, the table provides a broad overview of CIO funding for U.N. bodies. For a detailed resource summary of the account as of March 2018, including the application of U.N. credits, U.S. withholdings, and deferred assessments, see, Department of State, *The Secretary of State Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, FY2019*, pp. 279-310, available at <https://www.state.gov/s/d/rm/rls/statecbj/2019/>.

Appendix C. Contributions for International Peacekeeping Activities (CIPA) Account by U.N. Peacekeeping Operation

The following table lists CIPA account funding by peacekeeping operation since FY2015, including amounts appropriated by Congress. FY2018 funding levels for individual peacekeeping missions have not yet been finalized.⁷⁰

Table C-1. CIPA Account: FY2015-FY2019

(in thousands of \$ U.S. current dollars)

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
U.N. Peacekeeping Force in Cyprus (UNFICYP)	8,664	9,909	13,949	N/A	5,298
U.N. Disengagement Observer Force (UNDOF) (Israel/Syria)	17,497	14,938	24,599	N/A	11,134
U.N. Interim Force in Lebanon (UNIFIL)	75,361	222,827	146,109	N/A	84,248
U.N. Mission for the Referendum Western Sahara (MINURSO)	10,356	20,834	18,445	N/A	8,453
U.N. War Crimes Tribunal—Yugoslavia (ICTY)	14,231	5,365	7,132	N/A	0
U.N. War Crimes Tribunal—Rwanda (ICTR)	6,819	1,896	—	N/A	0
U.N. Interim Administration Mission in Kosovo (UNMIK)	5,958	16,971	11,464	N/A	6,150
U.N. Mission in Liberia (UNMIL)	111,889	105,507	61,351	N/A	0
U.N. Operations in Cote d'Ivoire (UNOCI)	129,944	106,483	5,378	N/A	0
U.N. Mission for Justice Support in Haiti (MINUJUSTH, formerly MINUSTAH)	141,330	111,004	100,844	N/A	33,204
U.N.-AU Hybrid Mission in Darfur (UNAMID)	309,810	479,648	286,100	N/A	115,992
U.N. Support Office in Somalia (UNSOS) ^a	—	—	—	N/A	79,090
U.N. Organization Stabilization Mission in the DRC (MONUSCO)	304,848	479,985	440,568	N/A	210,223
International Residual Mechanism for Criminal Tribunals (MICT)	7,853	3,539	9,544	N/A	6,244
U.N. Interim Security Force for Abyei (UNISFA) (Sudan)	105,695	74,177	131,839	N/A	47,339
U.N. Mission in Southern Sudan (UNMISS)	308,610	339,516	503,120	N/A	220,707
U.N. Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)	268,922	400,509	318,767	N/A	211,003
U.N. Multidimensional Integrated Stabilization Mission in CAR (MINUSCA)	286,678	434,765	268,518	N/A	156,923

⁷⁰ Due to the fluid and complex nature of U.S. and U.N. peacekeeping budgets, the table provides a broad overview of the CIPA funding. For a detailed resource summary of the account as of March 2018, including the application of peacekeeping credits, carryover funds, and adjustments to assessments based on the peacekeeping cap, see, Department of State, *The Secretary of State Congressional Budget Justification, Appendix 1: Department of State Diplomatic Engagement, FY2019*, pp. 311-315, available at <https://www.state.gov/s/d/rm/rls/statecbj/2019/>.

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
Mission Monitoring/Effectiveness Support	100	100	100	N/A	100
Total requirements and FY2019 request	2,114,565	2,827,973	2,347,827	N/A	1,196,108
Total CIPA appropriated funds	2,118,791	2,460,662	1,907,564	1,382,080	N/A

Sources: Congressional Budget Justifications FY2015-FY2018; annual State-Foreign Operations appropriations acts; CIPA operating plan, Department of State, as of August 23, 2017.

Notes: N/A= not available; some FY2018 funding levels by operation have not been finalized. Figures include both enduring and Overseas Contingency Operations (OCO)-related funding.

- a. The Administration generally requests funds for UNSOS through the CIPA account; however, Congress usually authorizes and appropriations such funds through the Peacekeeping Operations (PKO) account.

Appendix D. International Organizations and Programs (IO&P) Account by U.N. Entity

The following table lists U.S. contributions to U.N. entities through the IO&P account since FY2015.

Table D-1. IO&P Account: U.N. and U.N.-affiliated Entities, FY2015-FY2019

(in thousands of \$ U.S. current dollars)

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Enacted	FY19 Request
International Civil Aviation Organization (ICAO)	800	800	800	800	0
International Maritime Organization (IMO)	360	350	325	325	0
U.N. Capital Development Fund (UNCDF)	900	750	500	500	0
U.N. Children's Fund (UNICEF)	132,000	132,500	137,500	137,500	0
U.N. Democracy Fund (UNDF)	4,200	4,000	3,000	3,000	0
U.N. Development Program (UNDP)	80,000	80,000	80,000	80,000	0
U.N. Environment Program (UNEP)	7,550	7,000	7,000	10,000	0
U.N. Human Settlements Program (UN-HABITAT)	1,400	700	700	700	0
U.N. Office for the Coordination of Humanitarian Affairs (UNOCHA)	3,000	2,700	2,500	2,500	0
U.N. Office of the High Commissioner for Human Rights (OHCHR)	5,500	6,500	10,500	8,500	0
U.N. Population Fund (UNFPA)	35,000	32,500	32,500	32,500	0
U.N. Special Representative to the Secretary for Sexual Violence in Conflict	0	0	1,750	1,750	0
U.N. Trust Fund to End Violence Against Women	0	0	1,000	1,000	0
U.N. Voluntary Fund for Technical Cooperation in the Field of Human Rights	1,250	1,100	1,150	1,150	0
U.N. Voluntary Fund for Victims of Torture	6,500	6,550	6,550	6,550	0
UN Women	7,500	7,700	8,500	8,500	0
World Meteorological Organization (WMO)	1,650	1,200	1,000	1,000	0
TOTAL, U.N. and U.N.-affiliated entities, with adjustments^a	283,450	282,550	295,275	296,275	0
Total IO&P, with adjustments ^a	340,010	339,000	339,000	339,000	0

Sources: Congressional Budget Justifications FY2015-FY2019; annual SFOPS acts and accompanying reports and explanatory statements; CRS correspondence with the Department of State.

- a. Adjustments can include U.S. withholdings or account transfers (for example, those related to U.S. funding to UNFPA under the Kemp-Kasten amendment [Table 5]).

Appendix E. Timeline of U.S. Peacekeeping Assessment Cap

The following table outlines changes to the U.S. peacekeeping assessment and enacted U.S. peacekeeping cap since FY1994, including related legislation.

Table E-1. U.N. and U.S. Peacekeeping Assessment Levels: FY1994-FY2019

Fiscal Year	U.N. Assessment	Recognized by U.S. Law	Legislation
1995	31.1510%	30.4% through Sept.; 25% beginning Oct. 1	P.L. 103-236, Foreign Relations Authorization Act, Fiscal Years 1994 and 1995, 108 Stat. 447, April 30, 1994. Set U.S. share of assessed contributions for each U.N. peacekeeping operation (hereafter “cap”) at no more than 30.4% for FY1994 and FY1995. <ul style="list-style-type: none"> Set cap at no more than 25% for all fiscal years after FY1995.
1996	30.9650%	25%	
1997	30.8620%	25%	
1998	30.5324%	25%	
1999	30.3648%	25%	
2000	30.2816%	25%	
Jan. 2001	28.134%	25%; increased to 28.15% per Helms-Biden	P.L. 107-46, To amend the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Fiscal Years 2000 and 2001. 115 Stat. 259, October 5, 2001. <ul style="list-style-type: none"> Increased cap from 25% to 28.15%, effective October 1, 2001.
July 2001	27.6307%	25%; increased to 28.15% per Helms-Biden	
Jan. 2002	27.3477%	27.9%	P.L. 107-228, Foreign Relations Authorization Act, Fiscal Year 2003, 116 Stat. 1389, September 30, 2002. <ul style="list-style-type: none"> Set cap at 28.15% for calendar year (CY) 2002; 27.90% for FY2003; and 27.40% for CY2004.
July 2002	27.2105%	27.9%	
Jan. 2003	27.2883%	27.4%	
July 2003	27.1469%	27.4%	
Jan. 2004	26.6901%	27.4%	
July 2004	26.6752%	27.4%	
Jan. 2005	26.4987%	27.1%	P.L. 108-447, Foreign Operations, Export financing, and related Programs Appropriations Act, 2005 (division D, Consolidated Appropriations Act, 2005), 118 Stat. 2809 at 2905, December 8, 2004. <ul style="list-style-type: none"> Set cap at 27.1% for calendar year 2005.
July 2005	26.4838%	27.1%	
2006	26.6932%	27.1%	
2007	26.0864%	27.1%	

Fiscal Year	U.N. Assessment	Recognized by U.S Law	Legislation
2008	25.9624%	27.1%	P.L. 111-8, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2009 (division H, Omnibus Appropriations Act, 2009), 123 Stat. 524 at 893, March 11, 2009. <ul style="list-style-type: none"> Set cap at 27.1% for each of calendar years 2005, 2006, 2007, 2008, and 2009.
2009	25.9624%	27.1%	
2010	27.1743%	27.3%	P.L. 111-117, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F, Consolidated Appropriation Act, 2010), 123 Stat. 3034 at 3378, December 16, 2009. <ul style="list-style-type: none"> Set cap for calendar year 2010 at 27.3%.
2011	27.1415%	27.1415%	P.L. 112-10, Department of Defense and Full Year Continuing Appropriations Act, 2011 (Title XI), 125 Stat. 182, April 15, 2011. <ul style="list-style-type: none"> “... notwithstanding any other provision of law, funds provided under the heading ‘International Organizations, Contributions for International Peacekeeping Activities’ shall be available for United States assessed contributions up to the amount specified in Annex IV accompanying United Nations General Assembly Resolution [document] 64/220 [27.1415%]: <i>Provided further</i>, That such funds may be made available only if the Secretary of State determines that it is in the national interest of the United States.”
2012	27.1415%	27.1415%	P.L. 112-74, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2012 (division I, Consolidated Appropriations Act, 2012), 125 Stat. 786 at 1169, December 23, 2011). <ul style="list-style-type: none"> “... notwithstanding any other provision of law, funds appropriated...shall be available for United States assessed contributions up to the amount specified in Annex IV accompanying United Nations General Assembly Resolution [document] A/64/220 [27.1415 %]: <i>Provided further</i>, That such funds may be made available above the amount authorized in section 404 (b)(2)(B) of the Foreign Relations Authorization Act, fiscal years 1994 and 1995 [25%] only if the Secretary of State determines and reports to the Committees on Appropriations...that it is important to the national interest of the United States.”
2013	28.3835%	27.1415%	P.L. 113-6, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2013 (division F, title VII, Consolidated and Further Continuing Appropriations Act, 2013), 127 Stat. 198 at 427, March 26, 2013, continued the cap of 27.1415% enacted in P.L. 112-74 (see above).

Fiscal Year	U.N. Assessment	Recognized by U.S Law	Legislation
2014	28.3626%	27.1415%	<p>P.L. 113-76, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014 (division K, Consolidated Appropriations Act, 2014), 128 Stat. 5 at 469-470, January 17, 2014.</p> <ul style="list-style-type: none"> “ ... notwithstanding any other provision of law, funds appropriated...shall be available for United States assessed contributions up to the amount specified in Annex IV accompanying United Nations General Assembly Resolution [document] 64/220: <i>Provided further</i>, That such funds may be made available above the amount authorized in section 404 (b)(2)(B) of the Foreign Relations Authorization Act, fiscal years 1994 and 1995...only if the Secretary of State determines and reports to the appropriate congressional committees that it is important to the national interest of the United States.”
2015	28.3626%	27.1415%	<p>P.L. 113-235, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (division J, Consolidated and Further Continuing Appropriations Act, 2015), 128 Stat. 2130 at 2579, December 16, 2014.</p> <ul style="list-style-type: none"> “ ... notwithstanding any other provision of law, funds appropriated or otherwise made available under this heading shall be available for United States assessed contributions up to the amount specified in Annex IV accompanying United Nations General Assembly Resolution 64/220: <i>Provided further</i>, That such funds may be made available above the amount authorized in section 404(b)(2)(B) of the Foreign Relations Authorization Act, fiscal years 1994 and 1995 (22 U.S.C. 287e note) only if the Secretary of State determines and reports to the appropriate congressional committees that it is important to the national interest of the United States.”
2016	28.5738%	27.1415%	<p>P.L. 114-113, Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (division K, Consolidated Appropriations Act, 2016), 129 Stat. 2242 at 2711, December 18, 2015.</p> <ul style="list-style-type: none"> “... notwithstanding any other provision of law, funds appropriated or otherwise made available under this heading shall be available for United States assessed contributions up to the amount specified in Annex IV accompanying United Nations General Assembly Resolution 64/220: <i>Provided further</i>, That such funds may be made available above the amount authorized in section 404(b)(2)(B) of the Foreign Relations Authorization Act, fiscal years 1994 and 1995 (22 U.S.C. 287e note) only if the Secretary of State determines and reports to the appropriate congressional committees that it is important to the national interest of the United States.”
2017	28.4691%	25%	<p>Congress did not enact legislation raising the cap. The 25% cap applies under P.L. 103-236, Foreign Relations Authorization Act, Fiscal Years 1994 and 1995, 108 Stat. 447, April 30, 1994.</p>
2018	28.4344%	25%	
2019	TBD	TBD	TBD

Sources: Annual State Department-Foreign Operations appropriations and other acts; U.N. documents.

Notes: TBD = to be determined. Legislation raising the cap to 27.1415% from 2011 to 2016 cites the following document: “Annex IV accompanying United Nations General Assembly Resolution [document] 64/220.” This document is entitled *Operational activities for development of the United Nations system* (December 21, 2009), and its inclusion appears to be a drafting error. Instead, the legislation likely intends to reference U.N. document, A/64/220/Add.1, *Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations, Implementation of General Assembly resolutions 55/235 and 55/236, Report of the Secretary-General* (December 31, 2009).

Appendix F. Global Humanitarian Accounts by U.N. Entity

Table F-1 provides an overview of top U.S. voluntary contributions to U.N. humanitarian-related activities through the global humanitarian accounts since FY2015. Contributions for each account are appropriated by Congress, with the executive branch allocating funding to specific U.N. entities and activities based on humanitarian needs and U.S. foreign policy priorities. Some U.N. entities are funded through both State and USAID accounts, while others are only funded through specific agencies or agency accounts.⁷¹ Funding for U.N. entities in FY2018 has not been finalized.

Table F-1. Global Humanitarian Accounts: U.N. and U.N. affiliated Entities, FY2015 to FY2017
(in current \$ U.S. dollars)

Fiscal Year	U.N. Entity	State Department Accounts		USAID Accounts		Total (State and AID)
		MRA ^a	ERMA	IDA ^b	FFP, Title II	
2015	UNHCR	1,333,314,482	—	—	—	1,333,314,482
	WFP	8,500,000	—	143,751,835	1,017,013,000	1,169,264,835
	UNRWA	390,460,183	—	—	—	390,460,183
	UNICEF	134,612,600	—	107,933,342	33,079,400	275,625,342
	WHO	410,000	—	105,073,236	—	105,483,236
	UNOCHA	1,400,000	—	40,137,474	—	41,537,474
	FAO	—	—	28,164,008	1,312,600	29,476,608
	UNFPA	15,586,568	—	9,794,441	—	25,381,009
	UNDP	12,232,020	—	2,020,400	—	14,252,420
	UN-HABITAT	1,000,000	—	1,200,000	—	2,200,000
	Other ^c	500,000	—	5,997,438	—	6,497,438
2015 TOTAL		1,898,015,853		444,072,174	1,051,405,000	3,393,493,027
2016	WFP	15,497,153	—	635,186,293	1,067,863,371	1,718,546,817
	UNHCR	1,495,128,679	10,000,000	—	—	1,505,128,679
	UNRWA	359,498,574	—	—	—	359,498,574
	UNICEF	174,884,055	—	139,037,560	45,136,836	359,058,451
	UNOCHA	1,400,000	—	61,045,000	—	62,445,000

⁷¹ For example, UNICEF and WFP often receive funding from both State Department and USAID accounts, while UNHCR and UNRWA are funded primarily through State Department accounts and FAO is funded mainly through USAID accounts.

Fiscal Year	U.N. Entity	State Department Accounts		USAID Accounts		Total (State and AID)
		MRA ^a	ERMA	IDA ^b	FFP, Title II	
	WHO	1,000,000	—	52,033,657	—	53,033,657
	FAO	—	—	49,717,915	—	49,717,915
	UNFPA	19,706,486	—	17,480,080	—	37,186,566
	UNDP	—	—	4,549,933	—	4,549,933
	UNDP-UNDSS	—	—	3,273,972	—	3,273,972
	Other ^c	2,500,000	—	7,003,425	—	9,503,425
2016 TOTAL		2,069,614,947	10,000,000	969,327,835	1,113,000,207	4,161,942,989
2017	WFP	12,450,000	—	1,537,184,030	1,075,740,987	2,625,375,017
	UNHCR	1,460,580,952	—	—	—	1,460,580,952
	UNICEF	216,561,160	—	190,977,625	48,589,253	456,128,038
	IOM	259,403,860	—	150,660,267	—	410,064,127
	UNRWA	359,265,585	—	—	—	359,265,585
	WHO	5,544,487	—	118,050,231	—	123,594,718
	FAO	—	—	89,180,788	—	89,180,788
	UNOCHA	\$1,400,000	—	84,608,162	—	86,008,162
	UNDP	10,022,888	—	5,595,185	—	15,618,073
	ILO	7,707,066	—	—	—	7,707,066
	UNFPA	5,750,000	—	—	—	5,750,000
	Other ^c	1,000,000	—	12,590,693	—	13,590,693
2017 TOTAL		2,339,685,998	—	2,188,846,981	1,124,330,240	5,652,863,219

Sources: CRS correspondence with the Department of State and USAID, March-April 2018.

Notes: Dash (—) indicates that no funds were allocated.

Acronyms: Emergency Refugee and Migration Assistance (ERMA), Food and Agriculture Organization (FAO), Food for Peace (FFP), International Development Assistance (IDA), International Labor Organization (ILO), International Maritime Organization (IMO), International Organization for Migration (IOM), Migration and Refugee Assistance (MRA), Office of Foreign Disaster Assistance (OFDA), Overseas Contingency Operations (OCO), Pan American Health Organization (PAHO), U.N. Capital Development Fund (UNCDF), U.N. Children's Fund (UNICEF), U.N. Department of Economic and Social Affairs (UNDESA), U.N. Department of Safety and Security (UNDSS), U.N. Development Program (UNDP), U.N. High Commissioner for Refugees (UNHCR), U.N. Human Settlements Program (UN-HABITAT), U.N. Humanitarian Response Depot (UNHRD), U.N. Mine Action Service (UNMAS), U.N. Office for Disaster Risk Reduction (UNISDR), U.N. Office for the Coordination of Humanitarian Affairs (UNOCHA), U.N. Office of Project Services (UNOPS), U.N. Population Fund (UNFPA), U.N. Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), World Food Program (WFP), World Health Organization (WHO), World Meteorological Organization (WMO).

a. MRA includes MRA and MRA-OCO.

b. IDA includes IDA and IDA-OCO/OFDA, and IDA and IDA-OCO/FFP, Title II. FY2017 IDA-OCO/OFDA includes funding appropriated in the Security Assistance Appropriations Act, 2017 (P.L. 114-254).

- c. In various years, “Other” has included U.S. contributions to: ILO, PAHO, UNDESA, UNDP-UNDSS, UNFPA, UN-HABITAT, UNHRD, UNISDR, UNMAS, UNOPS, and WMO, among others. Funding breakdowns for these U.N. bodies are available to congressional clients from the author of this report.
- d. IOM joined the U.N. system in September 2016, therefore U.S. funding is reflected beginning in FY2017.

Appendix G. Selected Legislation: U.S. Funding and U.N. Reform

The following sections highlight selected reform legislation from 1986 to the present that ties U.S. funding to U.N. reform and notes any subsequent changes to internal U.N. policy.

Kassebaum-Solomon Amendment (1986-1987)

In the mid-1980s, some Members of Congress expressed concern that U.S. influence over the U.N. budget was not proportionate to its rate of assessment. In 1986 Congress passed legislation, popularly known as the “Kassebaum-Solomon amendment,” which required that the U.S. assessed contribution to the U.N. regular budget be reduced to 20% unless the United Nations gave major U.N. financial contributors a greater say in the budget process.⁷² Subsequently, in 1986 the General Assembly adopted a new budget and planning process that incorporated consensus-based budgeting as a decisionmaking mechanism, thus giving U.N. members with higher assessment levels a potentially greater voice in the budget process.

U.N. Office of Internal Oversight Services (1993)

In the early 1990s, some Members of Congress and the Administration were concerned with the apparent lack of oversight and accountability within the U.N. system. In 1993, as part of the FY1994 State Department Appropriations Act, Congress directed that 10% of U.S. assessed contributions to the U.N. regular budget be withheld until the Secretary of State certified to Congress that “the United Nations has established an independent office with responsibilities and powers substantially similar to offices of Inspectors General Act of 1978.”⁷³ On July 29, 1994, the U.N. General Assembly established the Office of Internal Oversight Services (OIOS) which reports directly to the Secretary-General and provides “internal auditing, investigation, inspection, programme monitoring, evaluation and consulting services to all U.N. activities under the Secretary-General’s authority.”⁷⁴

Helms-Biden Agreement (1999)

In the late 1990s, Congress and the Administration negotiated and agreed to legislation that would further U.S. reform policy at the United Nations. The Helms-Biden bill authorized payment of some U.S. arrears if specific reform benchmarks were met and certified to Congress by the Secretary of State.⁷⁵ Under the terms of Helms-Biden, the United States agreed to (1) pay \$819 million in arrearages over fiscal years 1998, 1999, and 2000; and (2) forgive \$107 million owed to the United States by the United Nations in peacekeeping costs if the United Nations applied the \$107 million to U.S. peacekeeping arrears. For arrearage payments to occur Congress required that the U.S. assessment for contributions to the U.N. regular budget be reduced from 25% to 22% and that the peacekeeping contribution be reduced from 30% to 25%. In December 2000, the U.N. General Assembly reduced the regular budget assessment level from 25% to 22%, and the

⁷² Foreign Relations Authorization Act, FY1986 and 1987 (H.R. 2068, P.L. 99-93), Section 143, August 16, 1985.

⁷³ U.S. Department of State Appropriations Act, 1994 (H.R. 2519, P.L. 103-121), October 27, 1993.

⁷⁴ More information on OIOS is available at <http://www.un.org/depts/oios/>. See U.N. document, A/RES/48/218 B, August 12, 1994.

⁷⁵ The Helms-Biden Agreement was incorporated into the Consolidated Appropriations Act for FY2000 (H.R. 3194, P.L. 106-113), November 19, 1999.

peacekeeping share from approximately 30.4% to 28%. In subsequent years, the U.S. peacekeeping assessment continued to fluctuate and is currently 28.43%.

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