

UDK : 347.73

DOI <https://doi.org/10.24144/2307-3322.2023.77.2.9>

STRUCTURE AND FUNCTIONS OF THE UNITED NATIONS IN THE FIELD OF BUDGETARY RELATIONS

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Іванова Р. Структура та функції Організації Об'єднаних Націй у сфері бюджетних відносин.

Розглядаючи ООН з точки зору її віднесення до основних міжнародних організацій у системі суб'єктів бюджетних відносин, необхідно досліджувати основні напрями діяльності, але не міжнародної організації в цілому, а шляхом вивчення повноважень і діяльності кожного з них. його структурні установи.

Як уже зазначалося, вищою інституцією ООН, що має широкий спектр повноважень, є Генеральна Асамблея. Слід зазначити, що Генеральна Асамблея має повноваження розглядати загальні принципи співпраці на підтримку міжнародного миру і безпеки, включаючи регулювання роззброєння та озброєнь. Крім того, до його компетенції можуть входити будь-які проблемні питання, які виникають на шляху досягнення міжнародного миру і безпеки, дослідження та розробка рекомендацій у сфері освіти, охорони здоров'я, заохочення прав людини та основних свобод без дискримінації за ознаками расової, статевої приналежності, мовна, релігійна чи інша приналежність.

Ключову роль у системі ООН відіграє Рада Безпеки, яка здійснює свої повноваження на постійній основі та зосереджує свою діяльність на регулюванні міжнародної політики миру та безпеки. Слід зазначити, що Рада Безпеки ООН відповідає за мирне врегулювання міжнародних конфліктів, запобігання військовим зіткненням між державами, припинення актів агресії та інших порушень мирних відносин між державами.

Економічне відновлення та розвиток інфраструктури передбачає реконструкцію зруйнованих об'єктів інфраструктури з метою забезпечення отримання щоденних послуг, а також підтримку малого та середнього бізнесу у сфері підприємництва.

ООН має фінансові положення та правила, які регулюють використання її коштів, включаючи процедури закупівель та бухгалтерського обліку. ООН також має функцію внутрішнього аудиту для забезпечення прозорості та підзвітності управління фінансами.

Крім свого регулярного бюджету, ООН також має програмні бюджети для різних видів діяльності, таких як миротворчі місії, гуманітарна допомога та програми розвитку. Ці програмні бюджети фінансуються за допомогою окремих механізмів і підпадають під особливі вимоги щодо звітності та підзвітності.

Ключові слова: Організація Об'єднаних Націй, бюджетні відносини, Рада Безпеки ООН, Генеральна Асамблея.

Ivanova R. Structure and functions of the United Nations in the field of budgetary relations.

Considering the UN in terms of its attribution to the main international organizations in the system of subjects of budgetary relations, it is necessary to explore the main activities, but not the international organization as a whole, but by studying the powers and activities of each of its structural institutions.

As already mentioned, the highest UN institution, which has a wide range of powers, is the General Assembly. It should be noted that the General Assembly has the power to consider the general principles of cooperation in support of international peace and security, including disarmament and arms regulation. In addition, its competence may include any problematic issues that arise in the way of achieving international

peace and security, research and development of recommendations in the field of education, health, promotion of human rights and fundamental freedoms without discrimination against signs of racial, sexual, linguistic, religious or other affiliation.

A key role in the UN system is played by the Security Council, which exercises its powers on a permanent basis and focuses its activities on regulating international peace and security policy. It should be noted that the UN Security Council is responsible for the peaceful settlement of international conflicts, the prevention of military clashes between states, the cessation of acts of aggression and other violations of peaceful relations between states.

The economic recovery and development of infrastructure involves the reconstruction of destroyed infrastructure facilities, in order to ensure the receipt of daily services, as well as support for small and medium-sized businesses in the field of entrepreneurship.

The UN has financial regulations and rules that govern the use of its funds, including procurement and accounting procedures. The UN also has an internal audit function to ensure that its financial management is transparent and accountable.

In addition to its regular budget, the UN also has programmatic budgets for its various activities, such as peacekeeping missions, humanitarian assistance, and development programs. These programmatic budgets are funded through separate mechanisms and are subject to specific reporting and accountability requirements.

Key words: United Nations, Budgetary Relations, United Nations Security Council, General Assembly.

Problem setting. Nowadays we have a scientifically sound concept of budget development United Nations as an important tool for regulating socio-economic processes. This concept is formed on the basis of studying the needs of the current state of social development, a comprehensive analysis of the state of economic development and the social sphere of global trends in socio-economic development and strategic priorities of the country.

Analysis of recent researches and publications. It's quite new and very important theme to realize war reality. But we have authors who makes conclusions Tsybulya S.O., Safonova L. D., Pasichnyk Y. V. and others.

The **aim of the article** to determinate of the main directions of mobilization and use of budgetary resources for the future and the current period of United Nations; at the same time proceed from the ways to achieve the goals set by economic policy, taking into account external and internal factors, the possibility of increasing budget.

Article's main part. The next UN institution is the Trusteeship Council, which is responsible for reviewing and analyzing reports submitted by the authorities of certain member states, accepting and considering petitions. In addition, the Trusteeship Council is responsible for developing special questionnaires on political, economic and social issues, etc.

As mentioned in the previous section, the UN has a main judicial body called the International Court of Justice. In accordance with Art. 38 of the UN Charter, the International Court of Justice, in the course of its activities, is guided by:

- provisions of international conventions and treaties;
- rules of international order;
- common law principles;
- decisions of judicial institutions and doctrinal studies of the most qualified specialists in order to determine the essence of the law.

Another institution in the UN system is the Secretariat, which is responsible for servicing the work of other structural units. That is, the UN Secretariat provides only administrative and technical support.

Attention should be paid to such a UN body as the Economic and Social Council, whose activities are directly related to the field of budgetary relations. Its impact on the budget sphere is due to the fact that it is aimed at coordinating and developing international cooperation in such economic and social spheres as economic development, world trade and industrialization. It is the Economic and Social Council that is empowered to discuss and study the existing international economic and social problems of a global and intersectoral nature, as well as to develop recommendations on the tasks set.

The UN Economic and Social Council consists of 54 member states elected by the UN General Assembly for a term of 3 years. At the same time, one third of its members are re-elected annually.

The main powers of the UN Economic and Social Council on issues that are quite closely related to the field of budgetary relations include the following:

- formation of conditions for economic and social development of the state;
- increasing the level of purchasing power and employment;
- development of a general strategy in the economic field, as well as monitoring the implementation of the provisions and recommendations set out in such strategies;
- conducting comprehensive research of domestic political directions of states in the field of economic development;
- coordination of the work of specialized economic bodies and institutions.

Despite the fact that the UN is an international organization of general competence, its structure includes a number of different specialized institutions. Among those directly related to the economic and budgetary spheres include: the International Monetary Fund, the International Bank for Reconstruction and Development, the Food and Agriculture Organization of the United Nations, the International Trade Organization and others.

Examining the impact of UN activities on the sphere of budgetary legal relations, it is necessary to pay attention to the special program for the restoration and peacebuilding, which consists of three main component:

- 1) economic recovery and infrastructure development;
- 2) local self-government and decentralization reform;
- 3) public safety and social cohesion [1].

In the context of this study, it is advisable to pay special attention to the first two components, which include components of reforming the budget system and increasing revenues.

Thus, the economic recovery and development of infrastructure involves the reconstruction of destroyed infrastructure facilities, in order to ensure the receipt of daily services, as well as support for small and medium-sized businesses in the field of entrepreneurship. In the process of implementing this program, 650 business ideas were supported in Ukraine alone, as a result of which 3,360 jobs were created. The implementation of these measures has a positive impact on the budget sphere of Ukraine, due to increased revenues to local and state budgets.

In addition, it should be noted that as a result of cooperation with the UN and the European Investment Bank, corruption risks related to unauthorized budget expenditures amounting to almost 200 million euros by local authorities and self-government in 9 Ukrainian countries have been significantly reduced. areas. Thus, it is possible to note that as a result of the implementation of the Program in this direction, budget funds will be directed to the purpose, in particular, to meet the needs of the poor and the reconstruction of social infrastructure and more.

Attention should be paid to the second component of the UN Peacebuilding and Reconstruction Program, entitled “Local Self-Government and Decentralization Reform”. In preparation for the implementation of this Program, all stages of the budget process were explored, including in the direction of budgeting, which is characterized by a high level of bureaucracy and a variety of organizational procedures and activities aimed at preparing a separate legal document. throughout the calendar year, funding will be provided for educational, social institutions, health care facilities and other infrastructure facilities. In this case, the level of security and development of the territorial community directly depends on the content of such a legal document and the quality of budgeting.

Based on the provisions of the UN Peacebuilding and Reconstruction Program, attention was focused on the problematic issues of the process of formation and approval of local budgets, as well as possible ways to address them. In order to achieve such goals, priority tasks have been formed, the solution of which will increase the level of efficiency of the budget process and predictability of budget indicators.

As already mentioned, the UN system includes the Council for Economic and Social Development, one of the areas of which is the budget sphere and economic development of the state. In view of this, the lack of a strategy for the development of the financial and budgetary system in Ukraine is an obstacle to the efficient use of budgetary resources, as well as planning procedures.

In connection with the above, emphasis was placed on the need to develop strategic programs that would solve problems in such areas as:

- ensuring the stability of budget and tax legislation;
- consolidation of the exclusive list of powers that the state delegates to local governments and administration, in particular on budgetary issues;
- comprehensive analysis of procedures used in the budget process and optimization of the functionality of participants in such a process, in order to improve its quality and efficiency;

- increase of the level of control in the sphere of use of budgetary funds, as well as in relation to strict observance of legislative norms in the sphere of budgetary relations, etc.

Thus, it is possible to note that the UN plays a very important role in the international arena, in particular, due to its universality and implementation of activities in many areas. Despite the fact that the main purpose of its activities is to ensure peace and security in the world, such concepts include the development of the economic sphere, which is one of the key in the activities of any state.

An international institution of such a scale as the United Nations cannot but face various problematic issues in the course of its activities. In particular, budget issues are part of the problem area, as the effectiveness of the UN in fulfilling its responsibilities is directly related to the availability of funds. That is, the more funds will be paid into UN accounts, the wider the range of its capabilities in the process of achieving the goals set out in its Charter.

According to various projects and programs, the UN budget is more than 2.5 billion US dollars. The budget is subject to approval every two years. In addition, an additional budget is formed, which is separate from the main one and the purpose of which is to conduct peacekeeping operations under the auspices of this international organization [3]. It should be noted that the largest amount of the budget for UN peacekeeping operations was recorded in 1995, when the size of the latter was 2.8 billion US dollars.

The UN is funded by contributions from member states, which depends on the level of economic development of such a country, which is commonly referred to as the “solvency principle”. It is worth noting that almost a quarter of the total UN budget is made up of US membership fees, despite the fact that they are one of the largest debtors of the international organization. Also, it should be noted that about 10% of the total budget are membership fees of Germany, more than 11% is provided by the United Kingdom and France.

The UN budget is approved by the General Assembly, which also determines the amount of mandatory contributions for each member state. The amount of such deductions directly depends on the economic potential of the state, as well as taking into account the amount of gross national income, the amount of external debt and per capita income.

Particular attention should be paid to the fact that the formation of the UN budget is a rather extensive process in which all member states are involved. After approving the draft budget and taking into account any proposals or amendments, conducting analytical work by the Advisory Committee on Administrative and Budgetary Questions and the Program and Coordination Committee, the draft UN budget for the next two years is submitted to the UN General Assembly Administrative and Budget Committee. examines all items provided by the budget. It is after compliance with all procedural issues that the draft budget is submitted for final consideration and approval by the UN General Assembly.

According to the scientific literature, almost 30% of the total UN expenditures on peacekeeping operations conducted under the auspices of the UN is financed by the United States. Thus, it is possible to conclude that the concept of UN independence is controversial, as its activities directly depend on the solvency of several world powers [2]. In the context of this statement, it is possible to express doubts about the objectivity of the UN in the process of resolving issues related to the main contributors to the budget of this international organization.

Instead, the UN proclaims the principle of independence of the said international organization from each member, through which certain activities are financed. Thus, it was decided to approve the maximum rate of financial contribution for member states of the international organization, which is calculated depending on the percentage of the approved UN budget. In addition, the minimum amount to be paid by each UN member state, which is 0.001%, was approved. The minimum rate applies to countries with very low levels of economic and social development. However, several countries have been known to fail to pay membership fees for more than a decade.

However, it should be noted that about 40 member states act as debtors to the UN, as they do not properly fulfill their statutory financial obligations to the international organization. Instead, it is possible to cite the example of the Republic of Kazakhstan, which pays membership fees on a regular basis and has never been deprived of the right to vote. In addition, the Republic of Kazakhstan initially paid 0.35% of the total UN budget, as the successor to the USSR, but later, this figure was reduced to 0.19% [3, p. 127-128].

Most UN-sponsored programs, such as UNICEF, WFP, UNDP, are not budgeted at all, and are funded solely by voluntary contributions from member countries. As a rule, most of the costs of these programs are financial contributions from the state, as well as sponsorship from individual businesses. However, sometimes the organization may accept assistance in the form of goods or other items that are necessary for the affected population.

Due to the fact that the financing of this category of activities is voluntary, these institutions are particularly “short of funds” during the global crisis. For example, a similar statement was made in July 2009 by representatives of the World Food Program, which significantly reduced the scope of activities due to lack of financial resources. This was due to the fact that they received only a quarter of the total amount of funding they expected.

At the end of 2019, the UN Secretary-General issued a formal statement on the budget crisis, which is the largest in decades. According to the results of work in October 2019 alone, the budget deficit of the international organization amounted to almost \$ 600 million. Revealing this information, Secretary General Antonio Guterres noted that the budget does not have any funds for peacekeeping missions, and in the event of a negative scenario, there is a possibility that there will be no funds even to pay salaries to staff [4].

Explaining the reasons for this budget crisis, the Secretary General noted that despite the development and implementation of new programs and initiatives, the size of the international organization’s budget has not increased compared to last year.

In addition, it is worth noting that not all countries paid their membership fees on time. As of the end of 2019, only 146 countries out of 193 paid membership fees. In this regard, as well as in order to “close financial holes” in the budget, the international organization spends funds that are available in, as already mentioned, a separate special budget and are intended for peacekeeping operations [5].

The UN budget in 2019 was \$ 3 billion, while less than \$ 2 billion was paid at the end of the calendar year. It was reported that the largest non-payer of membership fees is the United States, which owed almost \$ 380 million in previous years, but in 2019 did not pay 670 million dollars. The President of the United States should note that such membership fees are quite high. In addition, the latter expressed a position on the need to review the amount of mandatory payments [6].

The total budget for peacekeeping missions, which is formed separately, in 2019 amounted to 6.7 billion dollars, and in 2020 - should amount to 6.5 billion dollars. At the same time, the United States is obliged to pay 28% of the total planned budget, but the US government has stated its readiness to pay only 25%. At the same time, the US government has not yet paid \$ 2.4 billion in debt to the UN budget. External ways dependence of the state on economic relations with other states and UN, expert capabilities of the states themselves, its integration with world economic systems. United Nations budget tactics is a form of implementation of the budget strategy, a set of adaptive measures of state influence on the state of functioning of specific budget relations in order to provide them with the parameters defined by the objectives of the budget strategy.

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