



Report on the 78th session of the UN General Assembly

Federal Council report to the Foreign Affairs
Committees

of 26 June 2024

Geopolitical tensions, liquidity crisis and focusing on the future

For the 78th session of the UN General Assembly (UN GA), for the first time Switzerland presented a preview report instead of its priorities. The new format provides an overview of discussions that could have an impact on Switzerland. This model is better suited to the nature of work in the GA and to Switzerland's commitment.

The 78th session of the UN GA runs from September 2023 to September 2024 and has been chaired by the former permanent representative to the UN from Trinidad and Tobago, Dennis Francis. During his term of office, Mr Francis highlighted the importance of multilateralism in overcoming global challenges as well as the role of peace, dialogue and sustainability for human development.

Switzerland was represented at the high-level opening by the President of the Confederation, Alain Berset, and the head of the Federal Department of Foreign Affairs, Ignazio Cassis. At the SDG Summit, held every four years concurrently with the GA, progress to date on the implementation of the Sustainable Development Goals (SDGs) was assessed. Numerous member states spoke out in favour of advancing reforms and restoring trust among the states. The wide acknowledgement of the need for strengthened multilateralism was encouraging.

Work during this session was conducted against the backdrop of a number of armed conflicts, the resurgent UN liquidity crisis and preparations for the Summit of the Future in September 2024. States faced several global challenges, including increasing geopolitical tensions due to armed conflicts, in particular in Ukraine and the Middle East. Conflict in the Middle East loomed large following the Hamas terrorist attack on 7 October 2023, demanding an international reaction in terms of security policy, international law and humanitarian aid. Since October 2023, the UN General Assembly has adopted three resolutions on the situation in the Middle East. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) and the financial, humanitarian and staffing challenges it faces were also the focus of various discussions.

The year was also marked by financial constraints and a liquidity crisis. The UN was confronted with record levels of outstanding membership dues, which led to various cost-cutting measures, such as staffing reductions, the temporary closure of buildings and delays in the implementation of certain mandates. The main reason for this situation is member states' lax payment practices, with some not paying their annual dues (in full) or only paying late in the year.¹ This liquidity crisis illustrates the difficulties in planning the UN budget and prevents the organisation from fully implementing its mandates.

Several negotiations were held in preparation for the Summit of the Future. The summit is a key part of the UN secretary-general's (SG) 'Our Common Agenda' (OCA) report, a collection of reform proposals to foster efficient multilateralism and boost the implementation of the 2030 Agenda. The present polarisation of the geopolitical situation made it hard to come to an agreement on the many broadly defined topics in the summit's political declaration ('Pact for the Future'). Switzerland advocated for the creation of an action-oriented document.

¹ Switzerland always pays its dues within the payment deadline of 30 days and paid its annual dues to the regular UN 2024 budget on 16 January 2024.

Finance and taxation

For developing and emerging countries, represented by the G77² and China, reforms to the global financial architecture have been a major priority at least since the COVID crisis. The SG is also calling for reform in this area, a concern that is firmly anchored in the OCA. These factors have motivated the G77 to advocate this issue more strongly, leading to the adoption of a resolution to promote more inclusive international tax cooperation. Switzerland and numerous like-minded states voted against the resolution. Switzerland is of the view that current international tax cooperation is already inclusive, in particular within the scope of the OECD. The resolution was adopted because of the G77's numerical majority, which means that from August 2024, an ad-hoc committee headed by several member states will have to develop a framework for this convention. Further work, including any international negotiations, is not to be expected before the 79th GA at the earliest. There is a risk that duplication and fragmentation within the international tax system will ensue.

Reforms to international financial institutions and development funding are the focus of discussions in the context of the Pact for the Future, but also beyond it. Developing and emerging countries are pushing to have a greater say in and better access to financial resources. Although some progress has been made as a result of discussions in the Bretton Woods institutions, the G77 have been unable to follow through completely with certain demands. For this reason, they are increasingly shifting their efforts to the UN, where they have greater influence by dint of their numerical superiority. At the same time, it is clear that the UN cannot force international financial institutions to change, as these are UN specialised agencies and organisations outside the UN system, over which the UN has no authority.

2030 Agenda for Sustainable Development

The SDG Summit held every four years underlined the importance of accelerating the implementation of the 2030 Agenda. Despite difficult negotiations, a political declaration reaffirming commitment to the SDGs was adopted. Without greater effort, there is a risk that only 10-15% of the SDGs will be achieved by 2030. The challenges are manifold, ranging from the consequences of the pandemic and wars to environmental disasters, with financial constraints posing a serious barrier to a rapid implementation of the goals. In his speech, Mr Berset underlined the role of science, innovation and technology, as well as the importance of better data in making informed decisions. During the summit, numerous of the state representatives clearly addressed the demands of the Global South for additional resources for sustainable development, especially by strengthening fiscal room for manoeuvre, indicating willingness to further develop the international financial architecture.

The summit was followed by the High-level Dialogue on Financing for Development, which is also organised every four years. At the event, numerous industrialised countries endeavoured to present solutions for the global financial architecture. Forward-looking initiatives were discussed at the Climate and Health Summits. Efforts towards climate neutrality and climate financing as well as better prevention and fairer distribution of vaccines were at the centre of discussions.

² The G77 (the Group of 77) is a coalition within the UN of currently 134 developing and emerging countries. It gets its name from the 77 members the group had when it was founded in 1964. The G77 changes chair every year and in 2024 is chaired by Uganda.

International law

International law, and in particular human rights, have come under increasing pressure due to growing tensions and polarisation. It is a matter of grave concern that the universality of human rights is being increasingly challenged, particularly in the year marking the 75th anniversary of the Universal Declaration of Human Rights. Switzerland and the UN organised a high-level conference in Geneva on 11 and 12 December 2023 for the occasion. The aim was to renew global consensus on human rights, anticipate future challenges and strengthen the human rights system despite perceptible backsliding in the recent past.

International humanitarian law and the protection of civilian populations, especially in the Middle East conflict, occupied centre stage in this UN GA. Against the backdrop of armed conflicts in Ukraine and the Middle East, accusations of double standards increased, in particular against Western states. The instrumentalisation of human rights extended to other areas, such as cybercrime. After seven rounds of negotiations in February 2024, the Ad Hoc Committee on Cybercrime was set to adopt a convention on cybercrime. This failed, however, due to disagreement on its scope, human rights protection provisions and the extent of international cooperation. Negotiations will resume in summer 2024, continuing to address important questions on international law and human rights in cyberspace.

This UN GA also focused on the topic of dealing with the past, a cornerstone of Swiss peace policy. In April 2024, the UN GA adopted a resolution to enable funding of an independent institution, located in Geneva, for missing persons in Syria. It will proceed according to humanitarian principles and investigate missing persons cases in all regions of Syria. This marks the successful conclusion to a four-year-long process which Switzerland has significantly supported and advanced.

UN reforms

Since their adoption in 2018, UN Secretary-General Guterres' reforms of in the area of peace and security infrastructure, development systems and management have been implemented. Certain aspects of reform still require further negotiation. In this UN GA, discussions focused on the field of development and adjustments to the 'Funding Compact' – an agreement between the UN and member states for the predictable and flexible funding of the UN's development activities – and the financial safeguarding of the resident coordinator system. This discussion will be continued in the next UN GA.

The implementation of the 'UN 2.0', the SG's vision for a modernised UN system is under way. Above all it is about an internal culture change and the use of new technologies, such as the incorporation of behavioural science and the development of a data system. Discussions on adapting to modern conference forms are also important. The COVID crisis ushered in the practice of hybrid and virtual meetings. Many member states, including Switzerland, support their integration into the UN's daily business. The states have not yet been able to agree on a solution, however. For this reason, hybrid conferences are often not possible. In Geneva, Switzerland instigated a letter to the UN underlining the importance of these hybrid options. Over 120 states endorsed the letter.

The UN GA addressed UN Security Council reforms in the 78th session, both in terms of the process started in 2008 for this purpose and in negotiations on the Pact for the Future.

Switzerland's role

Switzerland's role as a bridge-builder has become more demanding in the face of growing polarisation and attacks on fundamental values such as human rights. In this climate,

Switzerland's often finely nuanced positions continue to be appreciated, but have become harder to convey. Particularly in tax and finance matters, it is becoming more difficult to be heard due to prevailing majority dynamics. Declining mutual trust among UN members also makes it difficult to find solutions together, and the multilateral system as we currently know it is increasingly being put to the test. Switzerland as an internationally recognised advocate for international law, a strong UN and effective multilateralism, still has a strong interest in continuing to encourage dialogue, as well as the necessary credibility.