**Kennesaw State University High School Model United Nations Conference**

**United Nations General Assembly Plenary**

**February 28th - March 1st, 2025 Kennesaw, GA**

**Email: ksuhsmun2025@gmail.com**

*Delegates,*

It is our pleasure to welcome you to the 2025 Kennesaw State University (KSU) High School Model United Nations (HSMUN) Conference. My name is Anna Santmier and I have the honor of serving as your Director for the General Assembly Plenary (GA Plen). This is my third year of involvement with HSMUN as well as with our collegiate Model UN team. I am currently pursuing my bachelor’s degree in Civil Engineering with a concentration in environmental and site design. A fun fact about me is that I collect outdated textbooks. I look forward to seeing you all collaborate and develop unique solutions to this committee’s topics!

Our Assistant Director for the General Assembly Plenary is Devyn Woodard. He’s a sophomore pursuing a bachelor’s degree in Political Science and this is his second year in HSMUN. Additionally, he serves as Vice President of KSU’s collegiate Model UN team. A fun fact about him is that he can name every country on the map.

Our Chair for this committee is Iman Suberu. She is a freshman at KSU and this is her first year in HSMUN after previously serving as Vice President of her high school’s Model UN team. She is pursuing a bachelor's degree in both International Affairs and Business. A fun fact about Iman is that she speaks French and has been to South Korea.

**The topics under discussion for the United Nations General Assembly Plenary Committee:**

1. **Evaluating the Role of International Institutions in Combating International Tax Evasion**
2. **Assisting Developing Member States Incorporate and Strengthen Measures for Sustainable Resource Management**

Each Member State’s delegation within this committee is expected to submit a position paper presenting their ideas for both agenda topics. A position paper is a short essay describing your Member State’s history and position on the issues at hand. There are three key parts to any successful position paper: history, current status of the issue, and possible solutions for the future. Information for properly formatting the position papers, as well as valuable advice for writing a quality paper, can be found in the Delegate Preparation section of the HSMUN webpage (https://www.kennesaw.edu/conferences/high-school-model-united-nations-conference/). Delegates are reminded that papers should be no longer than two pages in length with titles in size 12 and text in size 10-12 Times New Roman. Citations should be footnoted in Chicago-style formatting, such as those used inside this guide. Furthermore, plagiarism in an academic setting is unacceptable and will nullify any score for the paper in question. During the grading process, we will be utilizing the university’s plagiarism checker. Wikipedia is a wonderful place to begin researching, but we highly encourage the use of peer-reviewed academic articles or trusted media sources. The objective of a position paper is to present the diplomatic position of your Member State on both agenda topics as accurately as possible. ***All position papers MUST be sent to ksuhsmun2025@gmail.com by February 21st, 2025. Late papers will be accepted until February 26th, 2025 with points penalized.***

**History of the General Assembly Plenary**

The United Nations (UN) was founded on October 24th, 1945, in San Francisco, California with an original member count of 51 Member States.The international organization’s main purpose is to maintain international peace and uphold the human rights of every human being in each Member State.The UN further works to establish a setting in which obligations from treaties and other sources of international law can be maintained. Over the years, the UN has worked tirelessly to promote social progress and the development of each person’s standard of living. The United Nations Charter established the six principal organs of the UN. These organs are named as follows: the General Assembly (GA), the Security Council, the Economic and Security Council (ECOSOC), the Trusteeship Council, the International Court of Justice, and the UN Secretariat.

Since the inception of the UN, the General Assembly has been the only organ in which all 193 Member States have equal representation and voting power. GA Plen currently consists of six main committees; the First Committee on Disarmament & International Security, the Economic & Financial Committee, the Social Humanitarian & Cultural Committee, the Special Political & Decolonization Committee, the Administrative & Budgetary Committee, and the Legal Committee. Each main committee of the GA is headed by a Bureau consisting of a Chair, three Vice-Chairs, and a Rapporteur.

Acting as the main body of the UN gives the General Assembly more responsibilities than most organs. These responsibilities include but are not limited to: (1) receiving and considering annual and special reports from the Security Council, (2) receiving and considering reports from all other organs of the UN, (3) considering and approving the budget of the UN, (4) considering the amount due by each member of the UN, (5) considering financial and budgetary with specialized agencies, (6) electing members to the Economic and Social Council, members of the Trusteeship Council, and the ten non-permanent members to the Security Council. The General Assembly is also responsible for considering admitting new members into the UN as well as suspending the rights and privileges of membership, and the removal of a Member-State’s membership status.

The GA currently does not possess the power to enforce laws or policies. However, The General Assembly as the main policy-making and representative organ is empowered to make recommendations to Member States on global issues. It has continuously promoted initiative actions targeting the political, economic, humanitarian, social, and legal sectors. The GA meetings addressing these sectors have had major impacts on people all over the world today and continue to do so.

The Assembly is scheduled to meet from September to December each year, and thereafter from January to August as required.In September 2015, the Assembly adopted the highly recognized Sustainable Development Agenda, emphasizing a comprehensive approach to achieving sustainable development for all.The 17 Sustainable Development Goals (SDGs) to transform the world include:

Goal 1: No Poverty

Goal 2: Zero Hunger

Goal 3: Good Health and Well-being

Goal 4: Quality Education

Goal 5: Gender Equality

Goal 6: Clean Water and Sanitation

Goal 7: Affordable and Clean Energy

Goal 8: Decent Work and Economic Growth

Goal 9: Industry, Innovation and Infrastructure

Goal 10: Reduced Inequality

Goal 11: Sustainable Cities and Communities

Goal 12: Responsible Consumption and Production

Goal 13: Climate Action

Goal 14: Life Below Water

Goal 15: Life on Land

Goal 16: Peace and Justice Strong Institutions

Goal 17: Partnerships to achieve the Goal

1. **Evaluating the Role of International Institutions in Combating International Tax Evasion**

***Introduction***

Taxation, a process in which governments impose levies on individuals or organizations within their jurisdiction, allows governments to fund a broad set of initiatives. Taxes are levied by Member States, federal subdivisions such as states or provinces, or individual municipalities. Each level of government collects this funding for public services including education, law enforcement, trash collection, infrastructure development, and more. While evading taxes can be universally harmful, the practice takes a greater toll on developing Member States, as their economic development and means of generating revenue are more limited in scope, so any lost revenue to the government can be significantly more detrimental than it may be to a larger developed Member State.[[1]](#footnote-0) Ending the evasion of taxes worldwide is a priority of the United Nations (UN), as it would foster broader global cooperation, encourage sustainable financial growth, and bolster international financial regulation in alignment with Sustainable Development Goal 8, economic growth.[[2]](#footnote-1) International tax evasion and tax crime is of great concern to the prosperity of global trade as it hinders budgetary resources, distorts healthy economic competition, and denies fiscal equity.[[3]](#footnote-2) Transparency and cooperation are key elements to transforming the global economy towards a sustainable future.

Tax evasion is incredibly varied and can take many forms depending on the level of which it is being committed, though ultimately it can be categorized as efforts to evade paying taxes legally through wanton disregard or exploitation of tax systems.[[4]](#footnote-3) Despite the variation in scope and system of taxation across Member States, the effects of tax evasion done by multinational entities utilize similar techniques with the intention to obscure fiscal resources that are collectable by government agencies. Failure to reveal assets such as property or investments is a common form of tax evasion among individuals and multinational entities alike. This method is intended to deceive collection agencies by withholding an accurate report of taxable resources, which can reduce the amount of fiscal resources available for the development of infrastructure or other public goods.[[5]](#footnote-4) Another common form of tax evasion is the use of what is colloquially referred to as “shell companies,” which obscures the ownership of assets and funds and makes it difficult for collection agencies to track and tax.[[6]](#footnote-5) This works to the benefit of typically wealthy individuals who are looking to keep as much money away from the government as possible. However, this harms those who rely on things like government-provided public services, as those operations will receive less funding. One of the greatest concerns to transparency and global tax cooperation is the usage and creation of tax havens. The definition of a tax haven is not yet fully agreed upon, however tax havens often refer to jurisdictions of “favourable” tax regimes by way of taxing less.[[7]](#footnote-6) Tax havens often go hand-in-hand with off-shore banking, which is a practice in which an entity relocates their assets outside of domestic bounds, meaning that any taxes collected on those assets do not serve to benefit the Member State that accumulated them.

Partners of the UN, such as the Organization for Economic Co-operation and Development (OECD), are highly concerned by international tax evasion, such as with tax havens, due to the nature of it undermining economic competition and the fairness of global trade.[[8]](#footnote-7) Furthermore, tax fraud is often associated with numerous illicit activities and trades that the UN works diligently to counteract. According to Deputy Director General Jean-Marie Paugam of the World Trade Organization (WTO), the proliferation of counterfeit foods and medicine is fostered by economic corruption and denies governments from potential tax revenue that could be used to further develop society.[[9]](#footnote-8) Accumulated losses in tax revenue from tax evasion have the greatest effect on developing Member States, as they require the most development assistance but are often contending with the smallest budgets. For these reasons, the UN stresses the vital importance of strengthening international tax cooperation and improving transparency in the global markets to improve financial health.[[10]](#footnote-9)

***History***

 Throughout history, individuals and organizations of varying levels of wealth have evaded paying their taxes in full for a variety of reasons. The UN has long since paid great attention to fair opportunity, economic prosperity, and the sustainable development of all Member States. International tax evasion not only stiffens domestic tax revenue for development but also crosses into transnational crime. On the global stage, tax evasion has widely been used by organized criminal groups to conceal the nature, location, and ownership of proceeds of crime. The UN reaffirmed its defense against transnational crime in 2000 with The Millennium Declaration, and again in 2004 with The United Nations Convention against Transnational Organized Crime. The Convention highlights money-laundering and other tactics often associated with tax evasion as key components to the undue success of illicit operations, citing appropriate and transparent financial regulation as substantial methods of preventing such.[[11]](#footnote-10)

Prior to the Convention, the OECD, as a partner of the UN, began its series of International Tax Avoidance and Evasion in 1987. This series persisted for the following decades, issuing reports on the effects and means of tax evasion, and laying the foundation for legal and administrative bodies to implement counteractive measures. Many of the reports conducted under the series of International Tax Avoidance and Evasion stipulated that developing Member States suffer greater than their developed counterparts due to facing more complex legal challenges and tax treaties.[[12]](#footnote-11) Furthermore, the economic status of developing Member States in conjunction with weakened political and administrative institutions may even further encourage tax evasion and other forms of tax fraud due to corruption. Beginning in the 1990s, the OECD Model Tax Convention on Income and Capital has provided policy regarding cross-border taxation, including double taxation, which is defined as when two (or more) Member States impose taxes on the same taxpayer and the same subject matter.[[13]](#footnote-12) The elimination of double taxation has been a process involving administrative cooperation and transparent exchange of information in regard to tax matters.

 In 2005, the UN Office of Drugs and Crime (UNODC) Corruption and Economic Crime branch enacted the United Nations Convention against Corruption (UNCAC) as a binding international treaty that reflects a shared commitment to eliminating corruption. UNCAC also lays a critical foundation for international cooperation and asset recovery, which is especially important for developing Member States where high-level corruption has resulted in significant losses in fiscal resources.[[14]](#footnote-13) Article 52 of the Convention emphasizes the necessity to facilitate international cooperation when it comes to monitoring suspicious transfers of funds to high-value accounts, which may be used to evade taxation on proceeds acquired through illicit means.[[15]](#footnote-14) Following the adoption of UNCAC, in 2007 The World Bank and UNODC began the Stolen Asset Recovery Initiative (StAR) to coordinate asset returns, conduct financial investigations, and enhance legal tools for asset recovery on both a domestic and international level.[[16]](#footnote-15) StAR provides a platform to facilitate legislative frameworks that criminalize corrupt behavior such as money-laundering at both the corporate and international level.

***Current Situation***

International tax rules, such as tax treaties and anti-avoidance rules, that apply to income companies earn from their overseas operations and sales affect the global economy and influence all governments ability to fund public services. The UN's focus is largely on ensuring that tax policies are aligned with human rights and the UN’s 2030 Agenda for Sustainable Development goals (SDGs). In August 2024, the committee adopted the draft ToRs for the framework convention which is a type of legally binding treaty. These are now with the General Assembly for consideration during its 79th Session. This initiative represents a shift towards an inclusive, fair, and effective international tax system that addresses inequality and supports global sustainable development.

Part of the UN’s strategy for encouraging more tax adherence is its support of non-governmental organizations (NGOs) which champion this cause. One of the most notable is the Tax Justice Network, whose mission is to reprogram global tax and financial systems to ensure that large corporations and wealthy individuals are adequately taxed. A related organization, also backed by the UN, is Tax Inspectors Without Borders (TWIB). This group aims to build auditing capacity in Member States by sending out tax experts to Member States in need of assistance. With this, Member States can make better evaluations of what should be taxed and how much tax should be levied. TWIB works with local tax and financial officials in order to improve overall economic governance.

Another UN strategy for combating international tax evasion is through the targeting of Illicit Financial Flows (IFF). According to the International Monetary Fund, IFF refers to the movement of money across borders that is illegal in its source, its transfer, or its use.[[17]](#footnote-16) The UN has worked to combat these by supporting the Common Reporting Standard (CRS) in its Model Tax Convention. The CRS is an Organization for Economic Co-operation and Development (OECD) program that sees different Member States share tax information with each other in an effort to combat cross-border tax evasion. According to a 2020 study on the effect of the CRS, *“Cross-border tax evasion after the common reporting standard: Game over?”* The implementation of the program saw a 11.5% decrease in cross-border deposits parked in tax havens.[[18]](#footnote-17) Much of this impact is due to the fact that a greater number of Member States have records of the accounts and possessions of different individuals. In addition, these Member States are actively working with each other through information sharing to ensure all parties have the same information. As a result, it is much more difficult for individuals to attempt to evade taxes by using multiple Member States because of the infrastructure and utilities in place.

The UN supports public registers for beneficial ownership, meaning that Member States would have an accurate account of not only how, but what and how many assets individuals are actually in possession of. Through this, Member States can cut down on tax evasion within their borders, assist other Member States in stopping tax evasion abroad, and promote financial transparency. The UN’s Financial Action Task Force, an intergovernmental organization tasked with combating money laundering and funds being used for terrorism, created a recommendation in 2022 that a public register of this kind should be created in over 200 Member States and jurisdictions.[[19]](#footnote-18) Global tax reform and working to improve the ability of Member States to effectively collect tax revenue has long been part of the UN’s mission. Soon after the UN’s creation, efforts were made to create tax treaties, but they failed, largely because the world was much more focused on rebuilding a shattered global economy than anything else. In 1968 however, the UN created a panel of experts called the Ad Hoc Group of Experts on Tax Treaties between Developed and Developing Countries.[[20]](#footnote-19) The purpose of the panel was to assist on global tax legislation, especially concerning cooperation between developed and developing Member States. In 1980, the group’s name was changed to Ad Hoc Group of Experts on International Cooperation in Tax Matters, but their mission remained the same. With this, its membership grew to 25 different tax administrators comprising a mix of developed and developing Member States.[[21]](#footnote-20) Over the last few decades, the committee has been the UN’s main organ of tax governance. In 2005 the Committee of Experts on International Cooperation in Tax Matters was established. One of their primary concerns has been reconciling inconsistent tax practices between developed and developing Member States. This gap largely exists as a result of developing Member States typically having a smaller capacity for reporting on and collecting taxes from their citizens, leading to lack of similarity in policy with developed Member States. This group has also been working for nearly 20 years to bridge the gap between developing and developed Member States in global tax policy and enforcement. Both of these organizations have been the foundation for global tax initiatives and solutions.

***Conclusion***

The issue of international tax evasion is all encompassing and requires crucial steps to be taken to ensure the cooperation of Member States with one another on the global stage. Tax evasion directly impacts the financial stability of Member States, not to mention the loss in legitimacy from the government in both developed and developing Member States. With the deprivation of vital financial resources, governments are unable to invest in public infrastructures and social development projects that they otherwise would. This hinders the progress able to be made by these governments, especially as they strive to achieve the UN 2030 Agenda for Sustainable Development Goals. The entities assisting in combating these issues such as FATF and UNODC have resulted in initiatives such as the Common Reporting Standards. The implementations of such initiatives have given way to collective action to the fairness of the global tax system.

 For Developing Member States, the concern lies in making sure they are not left behind in these developments. These Member States are not as equipped with proper resources, technology, financial resources, and administrative conditions to adequately combat complex schemes for tax evasion. Support from initiatives such as Tax Inspectors Without Borders (TIWB) empowers developing Member States to participate in creating a more equitable global market allowing all to participate in global financial governance. Fostering trust as well as fairness in the global economic system are as instrumental as compliance and enforcement within the issue of evaluating international tax evasion. The prioritization of a sustainable global finance system lies on the effectiveness and drive of Member States as well as these global actors to facilitate progress.

***Committee Directive***

 Delegates should take into account the gravity of international tax evasion and analyze the role of international institutions, as well as utilize previous various concepts brought forth by the Sustainable Development Goals. SDGs 1, 8, 9 and 11 especially should be evaluated as they hold key aspects for economic growth. These SDGs highlight issues such as poverty, decent work and economic growth, as well as industry innovation and infrastructure and reducing inequalities. The integration of tax policies through SDGs have potential to improve local systems such as education, healthcare, as well as the development of the Member State itself. Through these committee sessions, delegates should work cooperatively to break down the tax evasion, not only as it relates to their Member State, but with a concerted effort to improve conditions for developing Member States. Resolutions pointing towards recommending clearer timelines for accountable measures to the preexisting initiatives can create a framework for Member States to strengthen global tax governance. Furthermore, language that fosters transparency from Member States’ policies to international organizations with the aim of maintaining fairness in global tax procedures through which the committee may create foundations for the global economy. Through such efforts towards transparency, fiscal equality among Member States can cultivate a greater standardization of financial reporting practices.

1. **Assisting Developing Member States Incorporate and Strengthen Measures for Sustainable Resource Management**

***Introduction***

Sustainable development is at the forefront of social justice, economic prosperity, and environmental resilience. However, many developing Member States lack the capacity to uphold key measures for maintaining and utilizing the vital resources necessary for their development due to mismanagement of resources, climate change, conflict, or other socioeconomic factors. Sustainable resource management is an approach that balances the use and preservation of natural resources and ensures that they contribute to economic growth, environmental protection, and social well-being.[[22]](#footnote-21) As 2030 approaches with many of the Sustainable Development Goals (SDGs) still vastly behind track for being achieved– with much of the lag in progress being attributed to climate change exacerbating factors like conflict and poverty– the necessity of managing resources such as food, water, and energy is becoming more evident. The 2024 SDG Progress Report by the Economic and Social Council indicated that only 17 percent of Sustainable Development Goals (SDGs) are on track to being achieved by 2030, largely due to the exacerbation of global issues. This is mostly in part due to climate change, institutional upheaval exacerbated by conflict, and a lack of strategic support from the UN development system.[[23]](#footnote-22)

Observations from the SDG Progress Reports as well as the UN Framework Convention on Climate Change (UNFCCC) conclude that mismanaged resources and a lack of international collaborative effort are keeping Member States significantly behind on goals set for the future. As of 2022, there are 2.2 billion people without access to potable water, 733 million facing food insecurity and malnutrition, and an estimated 685 million without access to electricity.[[24]](#footnote-23) [[25]](#footnote-24) Critical sustainable development targets, such as the eradication of hunger, access to clean water and sanitation, and affordable energy rely on the implementation of effective sustainable resource management strategies. As highlighted by A/RES/70/1, the 2030 Agenda for Sustainable Development, social and economic development are interdependent with the sustainable management of resources and vice versa.[[26]](#footnote-25) Developing Member States continue to fall the furthest behind, as they are often more affected by climate change, poverty, and weakened institutions.[[27]](#footnote-26) In order to continue to develop sustainably, the strength and effectiveness of current global and regional institutions in the face of resource challenges due to climate change must be assessed. It is essential that the global community supports the needs of developing Member States to promote sustainable methods of resource management such that global peace and security can be achieved. To carve a path for a more equitable and sustainable future, the global community must work together to find methods and solutions to managing resources so that no one Member State falls behind.

***History***

Sustaining natural resources for the benefit of ethical and peaceful global development has long been a mission of the UN. Conflict often spurs due to exploitation and disputes over natural resources. According to research conducted by the World Bank, 40 percent of conflict in the past 60 years can be linked to natural resources.[[28]](#footnote-27) Climate change has worsened tensions by bringing harsh weather patterns that increase scarcity and fragility of natural resources such as water, land, and energy, which threatens pre-existing vulnerabilities. The economic strain and political strife endured by affected Member States has led to the adoption of unsustainable, exploitative strategies for farming and mining, which in some cases contributes further to the root cause of climate change.[[29]](#footnote-28) Since 1995, the UN Interagency Framework Team for Preventive Action (FT) has worked within UN systems to develop transformative initiatives that target vulnerable sources of conflict. One critical vulnerability is natural resource management (NRM). In 2008, the FT partnered with the European Union (EU) under the banner of The EU-UN Partnership on Land, Natural Resources, and Conflict Prevention to understand and address the impact the environment has on strategies for peace.[[30]](#footnote-29) Together, the partnership has developed modules for guidance and research for sustainable resource management, many of which focus on capacity-building for NRM and sustainable development in resource-rich economies to reduce exploitation.[[31]](#footnote-30) Similar to the conclusions drawn by the UNDG in 2012, the EU-UN Partnership’s guidance notes the critical role that poor governance and mismanagement of resources– both fiscal and environmental– have on enhancing conflict and delaying development.[[32]](#footnote-31)

Beginning in 1997, the UN consolidated several targeted funds, programmes, and missions under the United Nations Development Group (UNDG) to promote cohesive strategies, guidance, and coordination to the UN’s most vital systems for development.[[33]](#footnote-32) The core work of the UNDG focused on attaining equitable sustainable development via UN programmes and monitoring frameworks that would equip Member States with the tools to manage their resources and institutions. The General Assembly made significant calls for strengthened management for development, humanitarian aid, and the environment.[[34]](#footnote-33) By 2006, the “Delivering as One” approach was developed and piloted to six Member States in the Global South as an effort to enhance development strategies more tailored to the host Member States themselves. The “Delivering as One” framework was inherently diversified and flexible in approach, but was guided under a “One Programme, One Leader, One Budgetary Framework, and One Fund” strategy. In execution, this strategy allowed developing Member States to consolidate and simplify financial planning, which would remedy the commonly-observed problem of systemic incoherence, duplication, and operational ineffectiveness.[[35]](#footnote-34) When an evaluation report was summarized in 2012, it was concluded that though the approach saw moderate improvements within the pilot Member States, there were still gaps in progress towards sustained development.[[36]](#footnote-35) Monetary success was still an area of improvement, given that many of the UN programmes and funds utilized in the pilot Member States relied on sufficient funding and effort from their contributing sources, thus reiterating that a global effort is a necessary tool for progress. However, the core guiding principle of national ownership and flexibility of programming, planning, and management for the implementation of UN systems was widely regarded as beneficial.[[37]](#footnote-36)

 Managing resources is a critical component to sustainable development. Also beginning in 1997, the United Nations Economic Commission for Europe developed the United Nations Framework Classification for Resources (UNFC), a global framework for classifying critical raw materials (CRMs) necessary to achieving SDGs, such as renewable energy and digital technology, to support policy-makers in managing resources sustainably.[[38]](#footnote-37) Despite being developed regionally, the UNFC has been adopted by Member States globally. In 2017, the African Mineral Development Centre (AMDC) proposed a resource classification of their own in conjunction with UNECE, known as the African Mineral and Energy Resources Classification and Management System (AMREC), that would incorporate strategies tailored to the specific resource challenges in the region.[[39]](#footnote-38) AMREC challenges what is often referred to as the “resource curse” in Sub-Saharan Africa by providing structures to improve long-term financial planning efforts, integrate innovative technologies, and build technical and professional competency in the workforce.[[40]](#footnote-39) UNFC and AMREC work concurrently to promote Member States’ internal development and strengthen governing bodies’ ability to manage resources, such that global frameworks can be better supported.

 In seeking to prevent more severe and irreversible climate change, the Paris Agreement was adopted in December 2015 by 196 parties present at the UN Climate Change Conference (COP21).[[41]](#footnote-40) The Paris Agreement functions through five-year plans for climate action, known as nationally determined contributions (NDCs). NDCs require Member States to communicate specific strategies and actions taken to reduce greenhouse gas emissions, build resilience to the impacts of climate change, and strive towards goals set forth by the 2030 Agenda. The Paris Agreement takes into consideration the circumstances of all Member States involved, and encourages the use of frameworks for financial and technical support to aid those less developed than others.[[42]](#footnote-41) However, the Paris Agreement’s strategies for success have been criticized for their lack of effectiveness due to operational mismanagement and fragmented funding.[[43]](#footnote-42) The most successive impact of the Paris Agreement has been the increase in competitive carbon neutrality targets across economic sectors, like power and transit, that contribute 25 percent of global carbon emissions.[[44]](#footnote-43) However, the rate at which Member States meet targets for net-zero carbon emissions will not be enough to reduce the effects of worsening climate change.[[45]](#footnote-44) Furthermore, climate change experts suggest the Paris Agreement's largest weakness is its focus on individual Member States’ pledges for change rather than a consolidated global effort to reduce and eliminate carbon emissions.[[46]](#footnote-45) Progress towards the SDGs are regularly monitored and addressed through the High-level Political Forum on Sustainable Development (HLPF), where further strategies for implementation are discussed and worked towards by UN entities and stakeholders annually.

***Current Situation***

As it stands, developing Member States remain the most at-risk for experiencing the adverse impacts of climate change. Social and economic factors are strongly linked to resilience against severe weather events and the impacts from supply-chain disruptions, which have a severe effect on the economic infrastructure of developing Member States. The impacts are especially critical on Small Island Developing States (SIDS), whose economies are still recovering in the wake of the COVID-19 pandemic and worsening weather-related disasters.[[47]](#footnote-46) At the SIDS Conference hosted in 2024, the concern of climate change and its lasting effects on natural resources initiated many Member States to look towards resilience and remediation strategies, though there were few commitments to mitigating the contributing factors of climate change itself.[[48]](#footnote-47) According to the 2024 SDG Progress Report, efforts to combat sustainable developmental gaps through direct investment in sectors such as renewable energy, water and sanitation, infrastructure, and food security stagnated compared to previous years.[[49]](#footnote-48)

In 2022, disruptions of critical natural resources due to conflict and natural disasters lead to nearly 60 percent of Member States facing increased strife due to food scarcity and price increases, indicating SDG 6 is still significantly behind targets for 2030.[[50]](#footnote-49) The Member States most affected were those without operational arrangements for managing their resources in times of crisis. Food and water are among the most critically affected by mismanagement and climate change, heightening political and social tensions in developing Member States and conflict zones.[[51]](#footnote-50) As many Member States look towards the future of sustainability with clean energy and other technology, the resources required for those transitions come at the detriment of the Member States they’re harvested from. For example, as the demand for electric vehicles increases in line with SDG 7: Clean and Affordable Energy, so too does the demand for cobalt.[[52]](#footnote-51) In Member States like the Democratic Republic of the Congo (DRC), the exploitation of cobalt mines has fallen into the hands of organized crime despite efforts to enforce compliance with mineral management policies.[[53]](#footnote-52) The deployed United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) has made an effort to curb conflict and help transition the DRC towards sustainable development via the Tanganyika Cooperation Framework.[[54]](#footnote-53) The Tanganyika Cooperation Framework operates in four Member States located in the Lake Tanganyika watershed basin and was developed to help capacity build for stronger institutions capable of managing the basin’s natural resources in an equitable and sustainable manner.[[55]](#footnote-54) As a result, the framework has helped empower lake-shore dependent communities to take action and facilitate oversight of wastewater management, sanitation, erosion control, and agricultural development.[[56]](#footnote-55) One of the other key goals of the framework was to include active participation of women in promoting sustainable development. Human resources are often largely overlooked in the development of sustainable resource management strategies, but are nonetheless key to their success.

Furthermore, the impact of climate change continues to threaten sea-facing Member States. New developments call for high volumes of natural resources and manpower. As of 2024, Southeast Asia has become a hub for high-powered data centers used for information technology capacity building, such as e-commerce and growing artificial intelligence (AI) capabilities, features many Member States have been implementing along with strategies for future development.[[57]](#footnote-56) However, these data centers– though a part of many critical strategies for sustainable development and capacity-building– are costing developing Member States their water resources.[[58]](#footnote-57) The UN World Water Development Report for 2016 discovered that nearly 75% of jobs in the global workforce rely on access to water resources, and therefore water scarcity only exacerbates the risk of conflict and challenges goals to eradicate poverty.[[59]](#footnote-58) For Member States like Indonesia, water scarcity has risen intensely with the growth of population, technology, and changes in sea-level due to climate change, leaving many communities without food, drinking water, and proper sanitation. The United Nations Food and Agriculture Organization (FAO) joined with Indonesia and other regional Member States to develop a Water Scarcity Program (WSP) that identifies and targets critical areas in need of rehabilitation, modernization, and cohesion.[[60]](#footnote-59) One of the primary weaknesses targeted by the WSP was operation and management of irrigation infrastructure and water supply– two areas that suffered from specific regional challenges but had not been addressed clearly. Sustainable solutions were found in cyclical investment strategies for infrastructural development and strengthened monitoring systems to aid institutions to enforce implementation of environmental policies.[[61]](#footnote-60)

***Conclusion***

The role that sustainable resource management plays in the economic, social, and political prosperity of Member States is undeniable. With major strides being made towards future technology, the burden of harvesting natural resources exposes existing vulnerabilities in Member States that lack the capacity to properly manage their resources. Exploitative and unethical means of harvesting resources puts many communities at risk of conflict, food and energy scarcity, and displacement as vital agricultural resources are drained from their economies. Monitoring systems and strategies to sustainably manage critical natural resources continue to develop, but regional adaptability must be put at the forefront of their growth if they are to be successful. Programmes that systematically work within Member States to strengthen and build capacity for their institutions to utilize and conserve their resources have been proven to reduce conflict and tension, both internally and regionally. As 2030 draws nearer and many SDGs are still off-track to being met, it is essential that implementation strategies are holistically approached for developing Member States who are met with facing increasing demands under the threat of climate change and global development.

***Committee Directive***

Strategic approaches to global collaboration and sustainable resource management must be taken into consideration in order to meet SDG targets for 2030. Delegates should examine past strategies for implementing sustainable development and take into account their successes and failures when developing new strategies. The effectiveness and strength of existing global frameworks and their structures should be considered by delegates as well. Accountability among Member States to uphold past resolutions regarding resource sharing, capacity-building, and investment must be taken into consideration. Delegates should consider the economic, social, and political impact of natural resources and address the impact of natural resources on peacebuilding strategies. Delegates should also consider the intersections of inclusivity, environmental conservation, and technology when it comes to finding ways to sustainably manage resources.

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