



**STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MRS. NORMA TAYLOR ROBERTS, PERMANENT MISSION OF JAMAICA TO THE UNITED NATIONS, ON AGENDA ITEM 121: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS, AT THE MAIN PART OF THE 60 TH SESSION OF THE FIFTH COMMITTEE OF THE GENERAL ASSEMBLY ( New York, 10 October 2005)**

Mr. Chairman,

I have the honour to speak on behalf of the Group of 77 and China on agenda item 121, entitled “Financial reports and audited financial statements, and reports of the Board of Auditors”.

The Group wishes to thank Mr. Sabiniano Cabatuan, the Director of External Audit of the Philippines and Chairman of the Audit Operations Committee of the Board of Auditors for introducing the various reports of the Board. We also wish to thank Mr. Rajat Saha, the Vice-Chairman of the ACABQ, for his introduction of the report of the Advisory Committee.

The Group of 77 and China attaches great importance to the work of the internal and external oversight bodies of the United Nations. We also believe that it is crucial to ensure that the independence of the oversight bodies is respected fully. The Group supports the work performed by the Board of Auditors, which provides Member States with the necessary assurances that the principles pertaining to proper procedures and practices and full disclosure of financial statements are being adhered to by the Organization.

The Group welcomes the continued focus by the Board in its audits on performance aspects, which provide Member States with an opportunity to objectively evaluate the performance of the Administration. We also trust that the Board will continue to strike an appropriate balance between financial and performance audits, as well as the need to provide stakeholders with sufficient information while continuing with its efforts to streamline its reports. To this end, we also recognize the benefit that the Board will continue to derive from the work performed by the OIOS and improved internal control systems.

The Group acknowledges that this is the first opportunity for the General Assembly to consider the new format of the implementation reports, which have been consolidated in accordance with General Assembly resolution 58/294A. We trust that the Administration and the Board will continue to refine the presentation of the consolidated report whilst giving due recognition to previous calls by the General Assembly to streamline the report.

The Group has taken note of the implementation rate of the recommendations of the Board for previous biennia, as set out in document A/60/113, as well as the elaboration by the Administration and the Board on specific recommendations. We have also noted the efforts of the Administration to assign responsibility to specific office-holders and set time-frames for the implementation of recommendations, in accordance with the provisions of General Assembly resolution 52/212 B. We intend to further elaborate on these efforts when the Committee considers agenda item 122. We, however, at this stage wish to urge the Administration to make every effort to ensure the full implementation of the remaining recommendations of the Board. We, furthermore, have noted the recommendations in paragraphs 15 and 17 of the ACABQ report and wish to stress that there should be a clear distinction between the responsibilities of the Administration and the role of the Board, in accordance with paragraph 6 of General Assembly resolution 59/264 B. This will ensure that the Board will continue to be able to validate the reasonableness of the response of the Administration to the oversight findings.

Mr. Chairman,

Turning to the report of the Board on the United Nations High Commissioner for Refugees, the Group notes with concern the dire financial situation faced by the UNHCR. We wish to reiterate our full support for the work of the High Commissioner and further urge the full implementation of the recommendations of the Board. The Group notes the efforts undertaken by the UNHCR to respond to the request of the General Assembly for a review of the governance arrangements of the wider United Nations system. We, however, believe that the review should be done in a comprehensive manner and intend to revert to this matter under agenda item 122.

The Group has taken note of the report of the Board on the Capital Master Plan and we intend to return to some of these issues in the context of the Committee’s consideration of this item later in our session. We, however, remain concerned by the escalating costs of the project caused by delays in the design phase. In this context, we urge the Secretary-General to ensure that the activities of the firms are better coordinated. We further are concerned by the

delays in the establishment of an Advisory Board to advise the Secretary-General on financial matters in respect of the CMP.

I thank you, Mr. Chairman.

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