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Agenda item 134

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Hicham **Oussihamou** (Morocco)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 134 is set out in the report of the Committee contained in document [A/73/671](#).
2. The Fifth Committee resumed its consideration of the item at its 34th and 41st meetings, on 7 May and 3 July 2019. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.¹
3. For its further consideration of the item, the Fifth Committee had before it the following documents:
 - (a) Report of the Board of Auditors and financial report and audited financial statements for the 12-month period from 1 July 2017 to 30 June 2018 on the United Nations peacekeeping operations ([A/73/5 \(Vol. II\)](#));
 - (b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2018 ([A/73/750](#));
 - (c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/73/857](#)).

II. Consideration of draft resolution [A/C.5/73/L.33](#)

4. At its 41st meeting, on 3 July, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board

¹ [A/C.5/73/SR.34](#) and [A/C.5/73/SR.41](#).



of Auditors” (A/C.5/73/L.33), submitted by the observer of the Observer State of Palestine on behalf of the States that are members of the Group of 77 and China, taking into account also the provisions of General Assembly resolution 73/5 of 16 October 2018.

5. At the same meeting, the representative of the Russian Federation made a statement and subsequently joined in sponsoring the draft resolution.

6. Also at the same meeting, the representative of the United States of America orally proposed an amendment to the draft resolution as follows:

(a) In operative paragraph 1, delete the following text: “, and endorses the recommendations,” and “, except those contained in paragraphs 144, 149, 151, 266, 273, 280, 385 and 387 of the report”;

(b) Delete operative paragraph 5.

7. Also at the 41st meeting, the representative of Finland (on behalf of the European Union) made a statement in support of the proposed amendment.

8. Also at the same meeting, the observer of the Observer State of Palestine, on behalf of the States that are members of the Group of 77 and China, requested a recorded vote on the proposed amendment.

9. At the same meeting, the Committee rejected the proposed amendment by a recorded vote of 88 to 47, with 2 abstentions. The voting was as follows:

In favour:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Monaco, Montenegro, Netherlands, New Zealand, North Macedonia, Norway, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Afghanistan, Algeria, Angola, Argentina, Bahamas, Bahrain, Bangladesh, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Chad, Chile, China, Colombia, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Gambia, Guatemala, Guyana, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Lebanon, Lesotho, Libya, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Panama, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saudi Arabia, Senegal, Singapore, South Africa, Sri Lanka, Suriname, Syrian Arab Republic, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Turkey, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zimbabwe.

Abstaining:

Cameroon, Liberia.

10. Also at the 41st meeting, after the vote, the representative of the United States of America requested a recorded vote on the resolution as a whole.

11. At the same meeting, the Committee adopted draft resolution [A/C.5/73/L.33](#) by a recorded vote of 93 to 46, with zero abstentions (see para. 13). The voting was as follows:

In favour:

Afghanistan, Algeria, Angola, Antigua and Barbuda, Argentina, Bahamas, Bahrain, Bangladesh, Belarus, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic People's Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Gambia, Guatemala, Guyana, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Lebanon, Lesotho, Libya, Malaysia, Maldives, Mali, Mauritania, Mauritius, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Panama, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saudi Arabia, Senegal, Singapore, South Africa, Sri Lanka, Suriname, Syrian Arab Republic, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Turkey, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zimbabwe.

Against:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Monaco, Montenegro, Netherlands, New Zealand, North Macedonia, Norway, Poland, Portugal, Republic of Korea, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Abstaining: none.

12. After the adoption of the draft resolution, the representatives of Pakistan, Israel, Switzerland and El Salvador made a statement in explanation of position.

III. Recommendation of the Fifth Committee

13. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions [72/8 B](#) of 5 July 2018 and [73/268](#) of 22 December 2018,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2017 to 30 June 2018 and the report of the Board of Auditors on United Nations peacekeeping operations,¹ the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2018² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors, except those contained in paragraphs 144, 149, 151, 266, 273, 280, 385 and 387 of the report;

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,³ as well as those contained in paragraphs 21, 22, 27, 28 and 29 of the report of the Advisory Committee on observations and recommendations on cross-cutting issues related to peacekeeping operations;⁴

3. *Recalls* paragraph 3 of its resolution [72/8 B](#), and in this regard reiterates its request to the Advisory Committee that its report on the Board of Auditors be submitted separately to the General Assembly under the relevant agenda item;

4. *Recalls* paragraph 22 of the report of the Advisory Committee,⁴ and expresses serious concern that there are certain matters in the latest report of the Board of Auditors on peacekeeping operations that are policy matters under the purview of Member States;

5. *Requests* the Secretary-General not to implement the recommendations contained in paragraphs 144, 149, 151, 266, 273, 280, 385 and 387 in the report of the Board of Auditors;

6. *Also requests* the Secretary-General to ensure the full implementation of the endorsed recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

7. *Further requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the endorsed recommendations of the Board of

* On behalf of the States that are members of the Group of 77 and China, taking into account also the provisions of General Assembly resolution [73/5](#) of 16 October 2018.

¹ *Official Records of the General Assembly, Seventy-third Session, Supplement No. 5*, vol. II ([A/73/5 \(Vol. II\)](#)).

² [A/73/750](#).

³ [A/73/857](#).

⁴ [A/73/755](#).

Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

8. *Requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding endorsed recommendations of the Board, the root causes of the recurring issues and the measures to be taken.
