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Agenda item 135

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

Report of the Fifth Committee

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I. Introduction

1. At its 3rd plenary meeting, on 16 September 2022, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-seventh session the item entitled:

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

- “(a) United Nations;
- “(b) United Nations peacekeeping operations;
- “(c) International Trade Centre;
- “(d) United Nations University;
- “(e) United Nations Development Programme;
- “(f) United Nations Capital Development Fund;
- “(g) United Nations Children’s Fund;
- “(h) United Nations Relief and Works Agency for Palestine Refugees in the Near East;
- “(i) United Nations Institute for Training and Research;
- “(j) Voluntary funds administered by the United Nations High Commissioner for Refugees;
- “(k) Fund of the United Nations Environment Programme;
- “(l) United Nations Population Fund;
- “(m) United Nations Human Settlements Programme;



- “(n) United Nations Office on Drugs and Crime;
- “(o) United Nations Office for Project Services;
- “(p) United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);
- “(q) International Residual Mechanism for Criminal Tribunals;
- “(r) United Nations Joint Staff Pension Fund”

and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 14th, 16th and resumed 25th meetings, on 10 and 17 November and 30 December 2022. 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 consideration of the item, the Committee had before it the following documents:

(a) Financial reports and audited financial statements for the year ended 31 December 2021 and reports of the Board of Auditors on the United Nations ([A/77/5 \(Vol. I\)](#)), the International Trade Centre ([A/77/5 \(Vol. III\)](#)), the United Nations University ([A/77/5 \(Vol. IV\)](#)), the United Nations Development Programme ([A/77/5/Add.1](#)), the United Nations Capital Development Fund ([A/77/5/Add.2](#)), the United Nations Children’s Fund ([A/77/5/Add.3](#)), the United Nations Relief and Works Agency for Palestine Refugees in the Near East ([A/77/5/Add.4](#)), the United Nations Institute for Training and Research ([A/77/5/Add.5](#)), the voluntary funds administered by the United Nations High Commissioner for Refugees ([A/77/5/Add.6](#)), the Fund of the United Nations Environment Programme ([A/77/5/Add.7](#)), the United Nations Population Fund ([A/77/5/Add.8](#)), the United Nations Human Settlements Programme ([A/77/5/Add.9](#)), the United Nations Office on Drugs and Crime ([A/77/5/Add.10](#)), the United Nations Office for Project Services ([A/77/5/Add.11](#)), the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) ([A/77/5/Add.12](#)), the International Residual Mechanism for Criminal Tribunals ([A/77/5/Add.15](#)) and the United Nations Joint Staff Pension Fund ([A/77/5/Add.16](#));

(b) Note by the Secretary-General transmitting the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2021 ([A/77/240](#));

(c) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report for the year ended 31 December 2021 on the United Nations ([A/77/322](#));

(d) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2021 ([A/77/322/Add.1](#));

(e) Report of the Chief Executive of Pension Administration of the United Nations Joint Staff Pension Board and the Representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund on the implementation of the recommendations of the Board of Auditors contained in its report for the year ended 31 December 2021 on the Fund ([A/77/286](#));

(f) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/77/574](#));

¹ [A/C.5/77/SR.14](#), [A/C.5/77/SR.16](#) and [A/C.5/77/SR.25/Add.1](#).

(g) Note by the Secretary-General drawing attention to the report of the Joint Inspection Unit entitled “Review of the management of implementing partners in United Nations system organizations” ([A/77/317](#));

(h) Note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled “Review of the management of implementing partners in the United Nations system organizations” ([A/77/317/Add.1](#)).

II. Consideration of draft resolution [A/C.5/77/L.16](#)

4. At its resumed 25th meeting, on 30 December, the Committee had before it a draft resolution entitled “Financial reports and audited financial statements, and reports of the Board of Auditors” ([A/C.5/77/L.16](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Kenya.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/77/L.16](#) without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. 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 resolution [52/212](#) B of 31 March 1998 and its decision 57/573 of 20 December 2002,

Recalling also its resolutions [76/235](#) A of 24 December 2021 and [76/235](#) B of 29 June 2022,

Having considered, for the period ended 31 December 2021, the financial reports and audited financial statements and the reports of the Board of Auditors on the United Nations,¹ the International Trade Centre,² the United Nations University,³ the United Nations Development Programme,⁴ the United Nations Capital Development Fund,⁵ the United Nations Children's Fund,⁶ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁷ the United Nations Institute for Training and Research,⁸ the voluntary funds administered by the United Nations High Commissioner for Refugees,⁹ the Fund of the United Nations Environment Programme,¹⁰ the United Nations Population Fund,¹¹ the United Nations Human Settlements Programme,¹² the United Nations Office on Drugs and Crime,¹³ the United Nations Office for Project Services,¹⁴ the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women),¹⁵ the International Residual Mechanism for Criminal Tribunals¹⁶ and the United Nations Joint Staff Pension Fund,¹⁷ the note by the Secretary-General transmitting the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2021,¹⁸ the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations¹⁹ and on the United Nations funds and programmes²⁰ for the year ended 31 December 2021, the report of the Chief Executive of Pension Administration and the Representative of the Secretary-General for the investment of

¹ *Official Records of the General Assembly, Seventy-seventh Session, Supplement No. 5*, vol. I ([A/77/5 \(Vol. I\)](#)).

² *Ibid.*, vol. III ([A/77/5 \(Vol. III\)](#)).

³ *Ibid.*, vol. IV ([A/77/5 \(Vol. IV\)](#)).

⁴ *Ibid.*, Supplement No. 5A ([A/77/5/Add.1](#)).

⁵ *Ibid.*, Supplement No. 5B ([A/77/5/Add.2](#)).

⁶ *Ibid.*, Supplement No. 5C ([A/77/5/Add.3](#)).

⁷ *Ibid.*, Supplement No. 5D ([A/77/5/Add.4](#)).

⁸ *Ibid.*, Supplement No. 5E ([A/77/5/Add.5](#)).

⁹ *Ibid.*, Supplement No. 5F ([A/77/5/Add.6](#)).

¹⁰ *Ibid.*, Supplement No. 5G ([A/77/5/Add.7](#)).

¹¹ *Ibid.*, Supplement No. 5H ([A/77/5/Add.8](#)).

¹² *Ibid.*, Supplement No. 5I ([A/77/5/Add.9](#)).

¹³ *Ibid.*, Supplement No. 5J ([A/77/5/Add.10](#)).

¹⁴ *Ibid.*, Supplement No. 5K ([A/77/5/Add.11](#)).

¹⁵ *Ibid.*, Supplement No. 5L ([A/77/5/Add.12](#)).

¹⁶ *Ibid.*, Supplement No. 5O ([A/77/5/Add.15](#)).

¹⁷ *Ibid.*, Supplement No. 5P ([A/77/5/Add.16](#)).

¹⁸ [A/77/240](#).

¹⁹ [A/77/322](#).

²⁰ [A/77/322/Add.1](#).

the assets of the Fund on the implementation of the recommendations of the Board of Auditors contained in its report for the year ended 31 December 2021 on the United Nations Joint Staff Pension Fund²¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²²

Having also considered the note by the Secretary-General drawing attention to the report of the Joint Inspection Unit entitled “Review of the management of implementing partners in the United Nations system organizations”²³ and the note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination thereon,²⁴

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the reports of the Board of Auditors;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;
3. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;
4. *Decides* to consider further the report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals under the agenda item relating to the Mechanism;
5. *Also decides* to consider further the report of the Board of Auditors on the United Nations Joint Staff Pension Fund under the agenda item relating to the Pension Fund;
6. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;
7. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2021 on the United Nations and on the United Nations funds and programmes;
8. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;
9. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;
10. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable.

²¹ [A/77/286](#).

²² [A/77/574](#).

²³ [A/77/317](#).

²⁴ [A/77/317/Add.1](#).