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Statement by Mr. Tomoya Yamaguchi, Second Secretary, Permanent Mission of Japan to the United Nations

Agenda item 134: Financial Reports and Audited Financial Statements, and Reports of the Board of Auditors.

The second resumed part of the seventy-third session Fifth Committee of the General Assembly 7 May 2019

Thank you, Madame Chair.

At the outset, my delegation would like to thank Mr. Peter Korn, Director of External Audit and Chair of the Audit Operations Committee, Board of Auditors, Mr. Pedro Guazo, Director of Finance Division, Office of Programme Planning, Finance and Budget, Mr. Cihan Tezi, Chair of the Advisory Committee on Administrative and Budgetary Questions

I would also like to thank India, Germany, and Chile for their work on the Board of Auditors.

Japan attaches great importance to the oversight role of the Board of Auditors, as its high-quality reports provide valuable insight into the financial matters of the United Nations, in this case on Peacekeeping Operations.

My delegation welcomes the Board's conclusion that the financial position of Peacekeeping Operations was sound during the financial year 2017/18, with sufficient resources to sustain core operations. In this connection, Japan will continue to fulfill its obligation as a major financial contributor to the United

Nations.

## Madame Chair,

My delegation underscores the importance to the effective, efficient and accountable management of UN Peacekeeping Operations. Therefore, my delegation supports the Board's observations, which enable us to better understand the challenges related to some important aspects of the work of Peacekeeping Operations, such as asset management, cost recovery, the comprehensive performance assessment system, review of the ammunition guidelines and the use of air operations budgets.

Although the Board's reports may include some observations to be discussed in venues other than the Fifth Committee, they afford Member States valuable insights to be taken into budgetary and administrative consideration.

## Madame Chair,

My delegation notes that of the 75 recommendations issued by the Board for the year 2016/17, 39 have been fully implemented, which represents a 52 percent rate of implementation. While Japan welcomes the efforts by the Secretary-General to improve the rate of implementation compared to the previous year, it will continue to encourage the Secretary-General to ensure the full and timely implementation of the remaining and new recommendations

In closing, we reiterate our readiness to engage constructively with the aim of concluding this agenda item in a timely fashion.

Thank you Madame Chair.