



**STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA BY MR. MAJED BAMYA, FIRST COUNSELLOR PERMANENT MISSION OF THE STATE OF PALESTINE TO THE UNITED NATIONS, ON AGENDA ITEM 134: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (B) UNITED NATIONS PEACEKEEPING OPERATIONS, AT THE CLOSING OF THE SECOND RESUMED PART OF THE SEVENTY-THIRD SESSION OF THE FIFTH COMMITTEE OF THE UNITED NATIONS GENERAL ASSEMBLY
(New York, 3 July 2019)**

Madame Chair,

1. I have the honor to speak on behalf of the Group of 77 and China to introduce draft resolution *A/C.5/73/L.33* on agenda item 134: Financial reports and audited financial statements, and reports of the Board of Auditors, on United Nations Peacekeeping Operations.
2. At the introduction of this agenda item on 7th May, the Group clearly stated its concern over a number of points raised by the Board of Auditors and in this regard we sought clarifications during the informal consultations. We also highlighted that the Auditors had commented on several issues that are discussed in the Special Committee on Peacekeeping Operations (C-34), the mandated intergovernmental forum.
3. Despite the explanations provided on some of the comments or recommendations made by the Auditors, the Group could not agree with them. To address this matter and following existing precedent in the Committee from the 69th session, the Group submitted language that would still take on board the majority of the report of the Board of Auditors, save for few recommendations.
4. The Group is of the view that the Board of Auditors plays an indispensable role in the functioning of the oversight system of the United Nations. However, Member States, and in this case the Fifth Committee, are mandated with overseeing all administrative and budgetary matters. This includes the analysis of the Auditors' recommendations and the subsequent decision on whether they should be implemented or not by the United Nations.

5. Any attempt to circumvent the intergovernmental process of the General Assembly is harmful to our Organization. The Advisory Committee also recognized this in paragraph 22 of its report (A/73/755) by stating that: "there are certain matters in the latest report of the Board of Auditors on peacekeeping operations that it considers to be policy matters under the purview of Member States."

6. Additionally we would highlight the importance of the Secretariat taking on board only those recommendations from the Board of Auditors that have been endorsed by Member States.

Madame Chair,

7. The Group did not desire an outcome through a voting procedure. Yet despite attempts to reach consensus, we have been left no choice but to proceed in this manner.

8. We are mindful of the existing "desirable" practice of reaching decisions by consensus in the Fifth Committee. Yet, by definition democracy is based on the will of the majority, and a legal tool to ensure democracy is the resource of a vote, as already established in Article 18 of the UN Charter and the General Assembly Rules of Procedure.

9. A misuse or abuse of the consensus practice in the Fifth Committee can hinder the proper functioning of the Committee, bringing about negative impacts on mandate implementation and in this case placing an unfair burden on troop and police contributing countries, the majority of which are members of our Group.

Madame Chair,

10. The 134 members of the Group wish to thank the engagement of all delegations on this agenda item, and in the spirit of reaching an outcome that reflects the position of the majority of the membership of the Committee, we call upon all delegations to support draft resolution A/C.5/73/L.33.

I thank you.