



PEOPLE'S REPUBLIC OF CHINA
MISSION TO THE UNITED NATIONS

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**Statement of China at the Main Session of the Fifth
Committee of the 74th session of the UN General Assembly On
"Agenda Item 132: Financial Reports and Audited Financial
Statements and the Report of the Board of Auditors "**

(November 11, 2019, at 10 a.m Conference Room 3)

Mr. Chairman,

The Chinese delegation wishes to thank Mr. Peter Korn, Director of the external audit and Chairman of the AOC (Audit Operations Committee), for his presentation of the report, and Mr. Johannes Huisman, Director of the Programme Planning and Budget Division from the DMSPC, and Mr Cihan Tezi, Chairman of the ACABQ for their introduction. China attaches great importance to the work of the BOA, aligns itself with the statement made by the representative of Palestine on behalf of the "Group of 77 and China", and wishes to add the following comments:

First, the BOA is the most important external audit oversight body of the United Nations. Independent and efficient auditing is conducive to improving transparency, compliance and accountability in the financial management of the United Nations. The BOA's role is even more important in the context of the current liquidity crisis facing the regular budget of the

UN. The Chinese delegation wishes to thank the members of the BOA, Germany, India and Chile and its secretariat as well for their work.

Second, reasonable recommendations made by the BOA should be effectively implemented. China takes note of the conclusions and recommendations in the BOA's report, suggesting that as of December 31, 2018, the overall financial situation of the United Nations had been good. China would like to have more details of the audit report on Umoja, internal control of medical insurance expenditures, cost recovery, treasury management, capital construction and the implementation of projects concerning humanitarian affairs and so on. As to the recurring problems identified in the audit process, the Secretariat should attach great importance to them and take effective measures to address them.

Third, in its resolution 72/266B, the General Assembly stressed the key role of oversight bodies, including the Board of Auditors, and called on the Secretary-General to make use of their expertise and implement relevant recommendations in the reform process. China would appreciate more information about this.

The Chinese delegation will join other member states to actively participate in the consultation on this item.

Thank you, Mr chairman.



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**中国常驻联合国代表团在第 74 届联大五委常会
关于“议题 132：财务报告和已审计财务报表
以及审计委员会的报告”的发言**

(2019 年 11 月 11 日，上午 10: 00，第三会议室)

主席先生，

中国代表团感谢外部审计主任、审计业务委员会主席 Mr. Peter Korn 关于报告的说明，感谢管理部预算司司长 Mr. Johannes Huisman 和行预咨委会主席 Mr. Cihan Terzi 所做介绍。中方高度重视审计委员会工作，支持巴勒斯坦代表“77 国集团和中国”所作发言，愿补充以下意见：

一、联合国审计委员会是联合国最重要的外部审计监督机构。独立、高效的审计工作有利于提高联合国财务管理透明、合规和问责。在当前联合国经常性预算面临流动性危机的背景下，审计委员会的作用更加重要。中国代表团感谢联合国审计委员会委员德国、印度和智利所做工作，感谢审计委员会秘书处所做工作。

二、联合国审计委员会提出的合理建议应得到有效落实。中方注意到审计委员会报告所载结论和建议，截至 2018 年 12 月 31 日，联合国总体财务状况良好。中方愿进一步了解审计报告关于团结系统（Umoja）、医疗保险支出的内部控制、成本回收、金库管理、基本建设以及人道主义事务项目实施等方面的详细信息。对于审计发现的重复出现的问题，秘书处要高度重视，切实采取措施加以解决。

三、联大第 72/266B 号决议强调包括审计委员会在内的监督机构的关键作用，呼吁秘书长在改革过程中利用这些机构的专长，并落实相关建议。中方愿进一步了解这方面的信息。

中国代表团将与其他会员国一道，积极参与该议题磋商。
谢谢主席先生。