

Second performance report on the programme budget for the biennium 2018-2019
Statement of the Chairman of the ACABQ

18 December 2019

ACABQ report: A/74/583; Related report: A/74/570

Mr. Chairman,

I am pleased to introduce the Advisory Committee's report on the second performance report on the programme budget for the biennium 2018-2019 (A/74/583).

In the second performance report, the Secretary-General indicates that the budget implementation in 2018-2019 has been repeatedly constrained by the availability of cash. While recognizing the shortage of cash at various points during the 2018-2019 biennium, the Advisory Committee notes there is a modest improvement in the cash ratio in 2019 for the regular budget compared with 2018. Nevertheless, the Committee recognizes a continuing liquidity challenge and therefore recommends that the General Assembly approve the proposed temporary suspension of the surrender of the unspent 2016-2017 appropriations for the 2020 financial year. With respect to the measures taken to address this liquidity challenge, the Committee recommends that comprehensive information on the impact of these measures, as well as the related postponement of expenditures will be included in the next relevant report.

Mr. Chairman,

As regards the presentation of information, the General Assembly recommends that further efforts be undertaken to align budget proposals with current and future expenditure. In particular, the Committee recommends that a detailed explanation for the budgetary and accounting treatment for expenditures under improvement of premises be provided in future relevant reports.

The Committee's report also contains recommendations seeking additional detail on unforeseen and extraordinary expenses, decisions of policy-making organs, as well as under various categories of expenditure.

Overall, the Committee recommends that the General Assembly approve the revised estimates under expenditures and the related income estimates for the biennium 2018-2019, as set out in table 3 and 8 of the Secretary-General's report.

Thank you