



**STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA
BY H.E. AMBASSADOR BOUBACAR DIALLO, G-77 COORDINATOR OF THE
PERMANENT MISSION OF THE REPUBLIC OF GUINEA TO THE UNITED
NATIONS, ON AGENDA ITEMS 139: REVIEW OF THE EFFICIENCY OF THE
ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED
NATIONS - ACCOUNTABILITY SYSTEM IN THE UNITED NATIONS
SECRETARIAT, AS WELL AS ON AGENDA ITEM 147: JOINT INSPECTION
UNIT AND THE UNIT'S REPORT ON ENTERPRISE RISK MANAGEMENT:
APPROACHES AND USES IN UNITED NATIONS SYSTEM
ORGANIZATIONS, AT THE FIFTH COMMITTEE DURING THE FIRST
RESUMED PART OF THE SEVENTY-FIFTH SESSION OF THE UNITED
NATIONS GENERAL ASSEMBLY
(New York, 15 March 2021)**

Mr. Chair,

1. I have the honor to submit this statement on behalf of the Group of 77 and China on agenda item 139: Review of the efficiency of the administrative and financial functioning of the United Nations - Accountability system in the United Nations Secretariat, as well as on Agenda item 147: Joint Inspection Unit and the Unit's report on Enterprise risk management: approaches and uses in United Nations system organizations.

2. The Group would like to thank Ms. Catherine Pollard, Under-Secretary-General for Management Strategy, Policy and Compliance, for introducing the Secretary-General's report. Our thanks also to Mr. Abdallah Bachar Bong, Chair of the Advisory Committee on Administrative and Budgetary Questions, Ms. Simona Petrova, Secretary of the United Nations System Chief Executives Board for Coordination, and Inspectors Keiko Kamioka and Eileen A. Cronin, for introducing the related reports of ACABQ, CEB and JIU respectively.

Mr. Chair,

3. In a time-constrained session in which we are attempting to consider for the second year in a row the management of Human Resources in the United Nations, under continuing liquidity constraints and the added burden of a global pandemic, and while all member states are suffering great fiscal constraints due to the COVID-19 pandemic, guaranteeing a strong accountability system is more important than ever, especially if we hope for a successful implementation of the current management paradigm as it enters its third year.

4. The reports before us, including the JIU's report on Enterprise Risk management, are an important basis for the review of the Secretariat's accountability system, yet their significance is dwarfed in comparison to those expected in 2022. In this regard, the Group looks forward to receiving next year the evaluation of the

accountability system currently under preparation by the Office of Internal Oversight Services, which includes an evaluation of the role and the functioning of the Business Transformation and Accountability Division; as well as the system-wide assessment of the accountability frameworks of United Nations Organizations that the JIU will undertake.

Mr. Chair,

5. Turning to the present reports, the Group notes that the Secretary-General's report offers plenty of information with respect to the progress to date of the implementation of the accountability system, yet we agree with the Advisory Committee that more practical aspects of institutional and personal accountability should be incorporated into future progress reports.

6. We also note that the first statement of internal control for all entities has not been issued, a missed opportunity for this year to have included this important tool in our review of the accountability system as a vital part of one of the six main components of the system.

7. The Group has also observed a variety of initiatives and projects being carried out that according to the Secretary General's report are geared towards improved accountability, especially through the collection of data. During our deliberations, we will seek to understand better how these initiatives and projects truly accomplish this purpose and avoid becoming a burden for programme managers and executive heads.

Mr. Chair,

8. The Group acknowledges the efforts made to report on the status of the implementation of General Assembly resolutions on administrative and budgetary matters; as well as on the implementation of results-based management; and information on the actual use and impact of the information obtained on the performance of the Organization, amongst others.

9. In the face of the current financial constraints, we believe the Secretary-General must continue strengthening internal controls in the accountability system through the constant monitoring of effective expenditures in order to fully implement agreed mandates and programmes.

10. We also appreciate the work in progress that is the implementation of the system of delegation of authority, where the Group believes that the proper issuance of subdelegations and proper monitoring, especially in procurement functions, is key to the overall success of the accountability system. Of course, the integration and alignment of the system of delegation of authority with Umoja is also an indispensable part in today's overall system of checks and balances of the Secretariat's work.

11. The Group recognizes the progress in strengthening indicators within senior managers' compact, and is interested in addressing the paradox between the high rate of timely submission of documentation and the operational reality of the oftentimes-delayed submission of documents, including to other periods of sessions.

12. The Group reiterates the importance of an adequate implementation of the Anti-Fraud and Anti-Corruption Framework and understands the delays caused by the COVID-19 pandemic in the establishment of the anti-fraud task force, and therefore of the preparation of an anti-fraud and anti-corruption guidebook. We look forward to understanding the path that led from that initial anti-fraud task force to a cross-functional task force on managing fraud risk.

Mr. Chair,

13. We note that while originating in the private sector, the implementation of enterprise risk management within the United Nations system must always adapt to the international public service purposes for which this Organization stands for. In this regard, the Group is appreciative of the JIU's report on Enterprise Risk Management, which we will explore further. In particular, the recommendations issued by the Inspectors regarding legislative bodies as well as following up on the previous benchmarking framework the Unit had issued in its 2010 review.

14. The Group will also address the related report from the United Nations System Chief Executives Board for Coordination, including how the JIU enterprise risk management benchmarks correlate with the dimensions of the High-level Committee on Management reference maturity model for risk management.

15. In conclusion Mr. Chair, there are many issues to be discussed under these agenda items, in particular under the six components of the accountability system, all of which the Group will give due consideration in the course of our deliberations. We reiterate the strong support of the Group of 77 and China to an effective and efficient accountability system that is embedded in the working habits of the United Nations staff at all levels. As usual, Mr. Chair, you can count on our constructive engagement with the aim of concluding this agenda item in a timely fashion.

I thank you.