



PHILIPPINES

**PHILIPPINE STATEMENT BY MS. GRACE PULIDO-TAN, CHAIRPERSON OF
THE COMMISSION ON AUDIT, ON THE ADMINISTRATIVE AND BUDGETARY
ASPECTS OF THE FINANCING OF UN PEACEKEEPING OPERATIONS AT THE
SECOND RESUME PART OF THE SIXTY-SEVENTH SESSION OF THE FIFTH
COMMITTEE OF THE GENERAL ASSEMBLY
(New York, 14 May 2013)**

Mr. Chairman,

1. I have the honor to deliver on behalf of the Philippines, this statement on Agenda Item 146, the administrative and budgetary aspects of the financing of the UN peacekeeping operations, specifically on cross-cutting issues and the support account for peacekeeping operations. We align ourselves with the Statement of Fiji, on behalf of the Group of 77 and China.

2. We thank the Office of the Controller, Assistant Secretary General Ms. Maria Eugenia Casar, the Undersecretary General for the Office of Internal Oversight Services, Ms. Carman Lapointe, the Undersecretary General for Field Support, Ms. Ameerah Haq, and the Chair of the Advisory Committee on Administrative and Budgetary Questions, Mr. Carlos Ruiz Massieu, for introducing their reports. We also thank the Secretariat of the Fifth Committee for its work and assistance.

3. We welcome the final report of the Office of Internal Oversight Services on the pilot project of the Investigation Division contained in A/67/751. We fully support the recommendations regarding the restructuring of the Investigation Division, which are also being endorsed by the ACABQ in its report A/67/848, in order to make more accessible to all stakeholders the OIOS investigation services. The OIOS acknowledges that it may continue to be challenged with the recruitment and retention of investigators in the peacekeeping environment, even with the implementation of these recommendations. We therefore encourage the immediate implementation of the recruitment processes set out in Paragraph 44 of its report, (A/67/751) and the conversion of general temporary assistance positions as this will enable OIOS to be more competitive in recruiting and retaining professional investigators in the peacekeeping environment.

4. Towards this end, our delegation wishes to be informed, whether during the pilot project, there were consultations or coordination between the UN Board of Auditors and the Investigation Division. It is our humble submission that cooperation and coordination in this regard is of paramount importance because sharing of information or lessons learned helps management in formulating early fraud detection and prevention policies. With this, better value for money will be derived from the external audit function.

Mr. Chairman,

5. We support the application of horizontal auditing in peacekeeping operations as this modality will result in more efficient delivery of audit services as well as harmonize audit procedures (A/67/635). In view of the breadth of audit scope covered in horizontal auditing, we encourage the Internal Audit Division of OIOS to closely coordinate this undertaking with the UN Board of Auditors so as to enable review of cross-cutting issues and optimize the use of limited audit resources for peacekeeping operations as was also suggested by the Independent Audit Advisory Committee in A/67/772.

6. We welcome the review on the budgetary process undertaken by the Departments of Peacekeeping, Field Operations and Management (A/67/756/Add/1). However, we share the concern raised by the ACABQ that closer attention is needed to ensuring that responsibilities and accountabilities of all actors are respected. After all, the budget preparation is only the first stage of a complete budgetary cycle and good governance in budget management requires clear and specific setting out of accountabilities for the use of the relevant resources in achieving budgetary objectives.

7. We appreciate the addendum on the budget for peacekeeping operations that sets out results-based budgeting framework (A/67/635/Add/1). We believe this may be further enhanced by a clearer alignment between the objectives and the corresponding amounts allocated and the expected accomplishments in order to demonstrate whether the best value for money has been obtained in achieving these budgetary objectives. The planned outputs under each expected accomplishments should not simply be a listing of activities but must demonstrate specific correlations with the amounts spent or resources used.

Mr. Chairman,

8. In conclusion, we assure you of our support and look forward to engaging constructively on this agenda item.