



**STATEMENT ON BEHALF OF THE GROUP OF 77 AND CHINA  
BY MS. MEGAYLA AUSTIN, MINISTER COUNSELLOR OF THE PERMANENT  
MISSION OF THE CO-OPERATIVE REPUBLIC OF GUYANA TO THE UNITED  
NATIONS, ON AGENDA ITEM 139: SHIFTING THE MANAGEMENT  
PARADIGM IN THE UNITED NATIONS: BUDGETARY PROCEDURES AND  
PRACTICES, AT MAIN PART OF FIFTH COMMITTEE DURING THE  
SEVENTY-FIFTH SESSION OF THE GENERAL ASSEMBLY**

**(New York, October 12, 2020)**

Mr. Chair,

1. I have the honour to speak 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- Shifting the management paradigm in the United Nations: Budgetary Procedures and Practices (Sequencing Report).

2. The Group of 77 and China would like to thank Ms. Catherine Pollard, Under Secretary-General for the Department of Management, Strategy and Policy Compliance for the presentation of the report contained in document A/74/852. We would also like to thank the Advisory Committee for their report on this matter through the Chairman of said expert body, Mr. Abdallah Bachar Bong.

Mr. Chair,

3. The Group has long stated the importance of the Committee for Programme and Coordination (CPC) as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination, in particular its duty to make recommendations with respect to work programmes proposed by the Secretariat to give effect to the legislative intent of the relevant policy-making organs. The CPC is an indispensable filter in this regard, as much as the ACABQ is for budgetary and administrative issues.

4. Last year, for the first time ever, at the close of its session in June, the CPC put the Programme Plan in its entirety in the hands of the General Assembly, without any recommendations. This year the CPC managed to avoid last year's exact situation, but eight programmes were still left without any recommendation. During the course of our deliberations during the main part of the 74<sup>th</sup> session, some in this Committee argued that this situation is a rare occurrence and therefore the review and approval process requires no changes. While we agree that this is a very rare occurrence for the CPC, since normally in the past, only one or two programmes have not received recommendations, the Group is of the strong belief that this unusual situation only served to magnify and sharply brings into focus for our membership, the issue under discussion today.

5. Our previous deliberations on this matter were extensive, yet largely inconclusive. The concerns our Group presented to this Committee regarding the strategic framework were not addressed completely by resolution 74/251. However, in the spirit of compromise, and acknowledging the heavy reporting requirements the Secretariat is undergoing every year under an annual programme budget, our 134 members conceded on this point and settled for a report to be considered during the remainder of the 74<sup>th</sup> session.

Mr. Chair,

6. We are grateful for the briefing ASG Ramanathan afforded to our Group on April 15 of this year. While we acknowledge the challenges the Secretariat at large has faced under the COVID-19 pandemic and the extended telecommuting conditions, we fail to see ample differences between the information presented to us in the aforementioned briefing and the report itself, that would warrant such a delay in its presentation to this Committee. When the General Assembly requests that a report be presented in a specific session, introducing it after the official closing date of the Second Resumed Session is hardly complying with that request.

7. Taking into account this delay and the mounting pressure during the second resumed session for the Organization to have an approved budget for Peacekeeping Operations, our Group allowed this agenda item's consideration to be postponed to this session, well after it was supposed to be discussed. Once more, we put aside our priorities and concerns for the sake of the collective good.

Mr. Chair,

8. The Group notices the options provided in the Secretary General's report as alternatives to the current status quo under the annual format on a trial basis, yet we are concerned by the number of obstacles raised by the Secretariat that portray any option different to the status quo as cumbersome and next to impossible. It glosses over the fact that the current arrangement violates the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, as well as the established budgetary practice the United Nations has followed since 1974, through which budgets have been constructed on the basis of a strategic framework, previously agreed upon by the Economic and Social Council and the General Assembly.

9. In this regard, the Group wishes to remind the Committee that in resolution 72/266 the General Assembly reaffirmed that no changes to the budget methodology, established budgetary procedures and practices or the financial regulations may be implemented without prior review and approval by the General Assembly in accordance with established budgetary procedures.

10. Most Member States, and even communities of States, prepare their budgets on the basis of previously agreed upon plans or guidelines. This is a common-sense practice, that allows for better scrutiny and accountability when inter alia the objectives, goals, expected accomplishments, deliverables or activities of those states, or in this case an Organization, have a budget assigned for their execution. If we are to hold UN programme managers more accountable in their implementation of the programme budget, then we need to restore the proper intergovernmental review and approval process.

11. The situation that we are faced with every year until the end of the trial period is alarming, to say the least. The Group fears that if nothing changes, until we reach the main part of the 77<sup>th</sup> session, the Advisory Committee will unfortunately review and give its expert opinion on a programme budget that has no standing since the programme plan it should respond to is being reviewed at the same time by the CPC and has yet to be approved by the General Assembly and the Economic and Social Council. The intergovernmental supervision of the budgetary process and of the programmatic guidelines that the CPC provides cannot be underestimated, much less ignored. Otherwise, it would compromise the very legitimacy of the mandates for which we are approving a budget every year.

Mr. Chair,

12. In conclusion, the Group of 77 and China reaffirms its commitment in supporting and strengthening the work of the CPC and the Advisory Committee. We are committed to working constructively with you and all delegations on this item to achieve a result that will allow our Organization to receive the guidance and structure it much needs, as opposed to arriving at the 77<sup>th</sup> session and having unfortunately to revert to a biennial programme budget.

I thank you.