

[REDACTED]

**Statement of the Chairman
Advisory Committee on Administrative and Budgetary Questions**

[REDACTED]

**Sixth progress report on the adoption of
International Public Sector Accounting Standards (IPSAS) by the United Nations
and report of the Board of Auditors on IPSAS**

(ACABQ report: A/68/508 & related reports: A/68/351; A/68/161)

Mr. Chairman,

The Secretary-General's report (A/68/351) covers progress in the implementation of IPSAS throughout the United Nations system from 1 September 2012 to 31 August 2013.

The Advisory Committee welcomes the achievement during the reporting period which

[REDACTED]

The Advisory Committee underscores the importance of preparing accurate opening balances for assets and liabilities and concurs with the Board of Auditors that the testing and validation of the underlying financial data should be undertaken within the agreed period and that