

**REMARKS ON BEHALF OF THE GROUP OF 77 AND CHINA ON
OTHER MATTERS : FINANCIAL STATEMENTS OF THE
INTERNATIONAL TRIBUNAL FOR YUGOSLAVIA; INTERNATIONAL
CRIMINAL TRIBUNAL FOR RWANDA AND INTERNATIONAL
RESIDUAL MECHANISM FOR CRIMINAL TRIBUNALS**

(New York 8 May, 2015)

Mr Chairman

1. Allow me to express some observations on behalf of the Group of 77 and China concerning the request by the Audit Operations Committee of the United Nations Board of Auditors to meet with the Bureau to address the issues related to proposals by the administration to present a single financial statement for the three separate entities namely International Tribunal for Yugoslavia; International Criminal Tribunal for Rwanda and International Residual Mechanism for Criminal Tribunals.

2. The Group has carefully studied the information as provided under this specific subject as well as the IPSAS principles and we would like to express our disagreement on said proposal. The Group is of the view that these entities have different mandates, different lifespans and function under unique circumstances. The Group is also not convinced of the reasons/rationale provided by the Secretariat which we consider as an attempt to undermine transparency and accountability of the financial aspects and other administrative elements related to these entities.

3. We would like to emphasize the need for the Secretariat to ensure timely preparation and presentation of separate financial statements to the Board in line with the given mandate and allocation of assignments.

4. In this regard the Group would like to request the ACABQ through you Mr Chair to transmit our position on this matter to the AOC/ Board of Auditors and that no audit should be carried out on the out on out ond pr