



The Secretary-General and the executive heads of the other United Nations entities have concurred with most of the Board's recommendations and have made every effort to ensure compliance with the General Assembly's request regarding their implementation.

With regard to the report of the Secretary-General on implementation of the recommendations contained in the reports of the Board on United Nations Volume I and on the capital master plan for the year ended 31 December 2017, the Administration accepted all of the Board's recommendations.

As concerns Volume I, the Committee should note that, of the 263 recommendations relating to the previous six financial periods, **138 (53 per cent)** were fully implemented; **84 (32 per cent)** were under implementation; **12 (4 per cent)** had not been implemented; and **29 (11 per cent)** had been closed by the Board or overtaken by events, as of 31 December 2017.

In paragraph 114 and table 13 of the Board's concise summary of the principal findings and conclusions contained in its reports for the annual financial period 2017 for the United Nations and its funds and programmes (A/73/209), the Board noted that the overall implementation of extant recommendations relating to prior periods had **increased to 48 per cent in 2017 from 45 per cent in 2016**. The Board, however, expressed its concern that this increase was marginal.

With regards to prioritization, the Board categorizes the most important recommendations as "main" recommendations. While all accepted recommendations of the Board of Auditors will be implemented in a timely manner, the main recommendations will be given a higher priority.

Please allow me, Madame Chair and distinguished Delegates, to express on behalf of the Secretary-General, his sincere appreciation to the Board of Auditors for the professionalism and constructive spirit in which it discharges its oversight functions. The Administration remains committed to the timely and thorough implementation of the Board's recommendations.

Finally, I would like take this opportunity to express my appreciation to my colleagues from various Departments and Offices of the Secr