

Statement made by Mr. Stuart Hemsley on October 13, 1965, to the
Fifth Committee on the Subject of 1964 Financial Accounts

Mr. Chairman,

Once again we are indebted to the Board of Auditors for a series of most helpful reports and I wish to express the thanks of the Canadian Delegation to the Board for the vital role it is fulfilling.

In reviewing the Report of the Board of Auditors, not only this year but over the past several years, we have noted with concern, Mr. Chairman, that the Board has felt obliged to repeat its observations on certain items. My Government finds that the situations which give rise to these particular observations are disturbing:

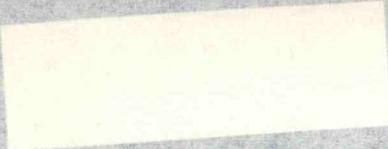
For example, in the case of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), losses in sizeable amounts have been reported in recent years. This cannot be tolerated. An organization which relies for its support on voluntary contributions cannot afford to live with losses of the magnitude which have been occurring.

There is also the peculiar situation reported in the Report on the United Nations High Commissioner for Refugees (UNHCR) with respect to the unspent balances refundable to the UNHCR and non-submission of financial statements on certain projects. Although some progress has been made in correcting these irregularities, the problems have continued for an inordinate time. We would hope that all will be found in order when the next report is published.

With respect to the reimbursement of costs for the United Nations Emergency Force in the Middle East (UNEF), we note for the second year in succession that the auditors have commented upon the lack of strict observance of Financial Regulation 108.9(b) regarding the approval of payments. This rule provides that supporting documentation must be presented before payment can be made. The Board is right in drawing to our attention lapses in the observance of this Regulation as it constitutes one of the basic essentials in any well-organized system of financial control.

Finally, Mr. Chairman, I should like to say that we have noted the problem which has arisen in the United Nations Children's Fund (UNICEF) with respect to the quality of the DDT being supplied and we agree with the Board of Auditors that the question of the quality of the DDT should be followed closely.

Again may I say in conclusion, Mr. Chairman, how much we appreciate the valuable work being done by the Board of Auditors. We extend to them our full support in their endeavours.



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