

EB152 – Jan/Feb 2023
Written Statement Germany
Item 20.5 – Amendments to the Financial Regulations
and Financial Rules

Dear colleagues,

Concerning the proposed amendment to the financial rules and regulations, we have three comments concerning:

Regulation 6.5.1

We strongly support option B, the new approach leading to an automatic loss of vote when payments are in arrears.

Regulation 8.4 (B)

The proposed text to "and/or" instead of just "and" involves the risk that pledged funds which then do not flow after all, will cause financial difficulties for the organization

We are in favor to only use „and“.

Rule 110.3

We cannot support the removal of the reference to “physical inventories” in this para, because the experience of our National Audit court shows that technical systems, for example databases, are far too inaccurate and prone to error, and additionally the UN itself have all continued to provide for physical verification.

(UN FRR Rule 105.21), UNDP (UNDP FRR Rule 124.01) and UNICEF (UNICEF FRR Rule 112.35)

Thank you.