



# General Assembly

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### Financing of the United Nations Operation in Côte d'Ivoire

## Financing of the United Nations Operation in Côte d'Ivoire

### Report of the Secretary-General

#### *Summary*

The present report provides details on the final disposition of the assets of the United Nations Operation in Côte d'Ivoire. The Operation's assets, with a total inventory value of \$115,442,800, were disposed of as at 30 June 2017.

#### **Summary of the final disposition of the assets of the United Nations Operation in Côte d'Ivoire as at 30 June 2017**

(Thousands of United States dollars)

	<i>Inventory value</i>	<i>Percentage</i>	<i>Residual value</i>
Group I: transferred to other peacekeeping missions or the United Nations Logistics Base at Brindisi, Italy, for temporary storage	23 542.5	20.4	10 932.8
Group II: disposed of in the mission area			
Sold	29 688.9	25.7	7 693.0
Group III: written off/lost	30 008.7	26.0	8 770.8
Assets gifted to the Government of Côte d'Ivoire	32 202.7	27.9	10 571.9
<b>Total</b>	<b>115 442.8</b>	<b>100.0</b>	<b>37 968.5</b>

The action to be taken by the General Assembly is set out in paragraph 13 of the present report.



## I. Introduction

1. The mandate of the United Nations Operation in Côte d'Ivoire (UNOCI) was established by the Security Council in its resolution [1528 \(2004\)](#). In its resolution [2284 \(2016\)](#), the Council extended the mandate for a final period until 30 June 2017 and authorized UNOCI until 30 April 2017 to use all necessary means to carry out its mandate within its capabilities and its areas of deployment. The Council also requested the Secretary-General to complete by 30 April 2017 the withdrawal of all uniformed and civilian UNOCI components, other than those required to complete the Operation's closure and finalize the process of transition to the Government of Côte d'Ivoire and the United Nations country team.

2. The present report provides details on the final disposition of the assets of UNOCI as at 30 June 2017, undertaken in accordance with regulation 5.14 of the Financial Regulations and Rules of the United Nations, as well as information on the assets gifted to the host Government within the purview of rule 105.23 of the Financial Regulations and Rules of the United Nations.

## II. Assets gifted to the Government of Côte d'Ivoire

3. The gifting of assets was undertaken prior to the mandated two-month liquidation period that began on 1 May 2017. In that regard, rule 105.23 (e) of the Financial Regulations and Rules of the United Nations stipulates, *inter alia*, that a review body can determine that the interests of the United Nations will be served through the disposal of the property by gift to an intergovernmental organization, a Government or governmental agency or some other non-profit organization.

4. Following an assessment conducted by a working group headed by the Special Representative of the Secretary-General for Côte d'Ivoire and Head of UNOCI, UNOCI identified, for gifting to the Government of Côte d'Ivoire, government agencies and their non-profit partners, assets with a total inventory value of \$32,202,700 (corresponding residual value of \$10,571,900), representing 27.9 per cent of the total inventory value of the Operation's assets, which amounts to \$115,442,800 (corresponding residual value of \$37,968,500).

5. The gifting approach proved to be valuable for the disposal of assets, allowing the Operation to hand back the majority of its minor locations during the mandated period and facilitate a two-month liquidation, which otherwise would not have been possible.

6. A summary of assets identified for gifting to the Government of Côte d'Ivoire, government agencies and their non-profit partners is shown in table 1. The communications equipment provided to the Government of Côte d'Ivoire relates primarily to the broadcasting and satellite equipment used to support the full functionality of UNOCI FM radio. Other categories of assets are related to equipment and prefabricated buildings that remained on the sites and premises handed over to the host Government.

Table 1  
**Summary of the assets gifted to the Government of Côte d'Ivoire**

(Thousands of United States dollars)

<i>Category</i>	<i>Inventory value</i>	<i>Residual value</i>
Communications equipment	3 665.0	1 226.8
Data-processing equipment	553.7	205.2
Accommodation equipment	79.8	17.2
Generators	436.8	197.7
Medical equipment	77.1	17.4
Miscellaneous equipment	2 168.7	597.2
Office equipment	37.3	7.1
Petrol tanks and metering equipment	2 382.5	291.4
Prefabricated buildings	19 914.7	7 417.1
Refrigeration equipment	7.1	0.9
Vehicular equipment	2 378.7	524.4
Water and septic tanks	436.1	47.3
Water purification equipment	65.2	22.2
<b>Total</b>	<b>32 202.7</b>	<b>10 571.9</b>

### III. Classification and disposition of the assets of the United Nations Operation in Côte d'Ivoire

7. The process of liquidating the assets of UNOCI was guided by the following principles and policies contained in regulation 5.14:

(a) Equipment in good condition that conforms to established standardization or is considered compatible with existing equipment will be redeployed to other peacekeeping operations or will be placed in reserve to form start-up kits for use by future missions;

(b) Equipment not required for current or future peacekeeping operations may be redeployed to other United Nations activities funded from assessed contributions, provided that there is a demonstrated need for the equipment;

(c) Equipment not required for current or future peacekeeping operations or other United Nations activities funded from assessed contributions but which may be useful for the operations of other United Nations agencies, international organizations or non-governmental organizations will be sold to such agencies or organizations;

(d) Any equipment or property not required or which it is not feasible to dispose of in accordance with subparagraphs (a), (b) or (c) above or which is in poor condition will be subject to commercial disposal in accordance with the procedures applicable to other United Nations equipment or property.

8. The assets of UNOCI, with a total inventory value as at 30 June 2017 of \$83,240,100, have been grouped into 15 categories: accommodation equipment, communications equipment, data-processing equipment, generators, medical equipment, miscellaneous equipment, observation equipment, office equipment, petrol tanks and metering equipment, prefabricated buildings, refrigeration equipment, security equipment, vehicular equipment, water purification equipment

and water and septic tanks. The same categorization was used with respect to the gifted assets, with a total inventory value of \$32,202,700, in line with rule 105.23 (e).

9. A summary of the final disposition of all assets is provided in table 2.

Table 2

**Summary of the final disposition of the assets of the United Nations Operation in Côte d'Ivoire**

(Thousands of United States dollars)

	<i>Inventory value</i>	<i>Percentage</i>	<i>Residual value</i>
Group I: transferred to other peacekeeping missions or the United Nations Logistics Base at Brindisi, Italy, for temporary storage	23 542.5	20.4	10 932.8
Group II: disposed of in the mission area			
Sold	29 688.9	25.7	7 693.0
Group III: written off/lost	30 008.7	26.0	8 770.8
Assets gifted to the Government of Côte d'Ivoire	32 202.7	27.9	10 571.9
<b>Total</b>	<b>115 442.8</b>	<b>100.0</b>	<b>37 968.5</b>

10. Group I includes assets identified as meeting the requirements of peacekeeping operations or United Nations activities funded from assessed contributions. The items in this group, with an inventory value of \$23,542,500 (corresponding residual value of \$10,932,800), representing 20.4 per cent of the total asset inventory value, have been transferred to other United Nations peacekeeping missions or activities or the United Nations Logistics Base at Brindisi, Italy, to be stored temporarily pending future use.

11. Group II includes assets disposed of locally, with a total inventory value of \$29,688,900 (corresponding residual value of \$7,693,000), representing 25.7 per cent of the total inventory value of UNOCI assets. It comprises assets sold to United Nations agencies and private companies and individuals on the basis of competitive bidding, as well as the sale of scrap following the completion of the write-off process of certain assets. The amount of \$5,398,200, representing the proceeds of the sales (see table 3), was credited as miscellaneous income to UNOCI, which was reported to the General Assembly in the context of the budget performance report for the 2016/17 period ([A/72/655](#)).

Table 3

**Sale of assets and scrap of the United Nations Operation in Côte d'Ivoire**

(Thousands of United States dollars)

<i>Category</i>	<i>Inventory value</i>	<i>Residual value</i>	<i>Sale value</i>
Commercial disposal	28 558.5	7 349.4	5 020.1
Sale to United Nations agencies	1 130.4	343.6	239.8
Sale of scrap	Not applicable	Not applicable	138.3
<b>Total</b>	<b>29 688.9</b>	<b>7 693.0</b>	<b>5 398.2</b>

12. The inventory value of assets in group III totals \$30,008,700, representing 26.0 per cent of the total asset inventory value and a corresponding residual value of \$8,770,800. These assets have been written off mainly as a result of normal wear and

tear, losses in transit, faulty equipment, surplus, obsolescence or uneconomical prospects for recovery (see table 4).

Table 4

**Assets written off or lost**

(Thousands of United States dollars)

<i>Category</i>	<i>Inventory value</i>	<i>Residual value</i>
Faulty equipment	353.5	134.6
Normal wear and tear and regular life cycle activity	19 075.8	5 503.7
Accidents and damage to vehicles	106.4	46.1
Accidents and damage to items other than vehicles	304.9	70.7
Uneconomical to recover	4 790.5	1 409.4
Inventory discrepancy	2 363.1	608.9
Lost in transit	73.3	32.1
Theft	10.2	4.5
Natural disaster	21.0	9.7
Obsolescence	867.8	323.2
Surplus	1 294.6	370.5
<b>Subtotal</b>	<b>29 261.1</b>	<b>8 513.4</b>
Lost	747.6	257.4
<b>Total</b>	<b>30 008.7</b>	<b>8 770.8</b>

#### IV. Action to be taken by the General Assembly

13. The action to be taken by the General Assembly at its seventy-third session in connection with the financing of UNOCI is to take note of the present report.