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Financing of the United Nations Stabilization Mission in Haiti

Final disposition of the assets of the United Nations Stabilization Mission in Haiti

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the final disposition of the assets of the United Nations Stabilization Mission in Haiti (MINUSTAH) ([A/74/729](#)). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 30 March 2020.

2. The mandate of MINUSTAH was established by the Security Council in its resolution [1542 \(2004\)](#). In its resolution [2350 \(2017\)](#), the Council extended the mandate for a final period until 15 October 2017. The Council also requested the Secretary-General to begin to reduce the Mission's tasks in a phased manner and requested MINUSTAH to ensure a responsible transition to the successor mission, the United Nations Mission for Justice Support in Haiti (MINUJUSTH) (*ibid.*, para. 1).

II. Final disposition of assets

3. The Secretary-General states in his report that all the Mission's assets were disposed of during the transition to MINUJUSTH, prior to 15 October 2017 (*ibid.*, para. 9). Upon enquiry, the Advisory Committee was informed that the property disposal activities during the phased downsizing of MINUSTAH were governed by rule 105.23 of the Financial Regulations and Rules of the United Nations until the expiration of the Mission's mandate on 15 October 2017 and in accordance with financial regulation 5.14 thereafter. **Taking into account the different scope of the applicable financial rules and regulations, the Advisory Committee is of the view that greater clarity regarding the timing of the final disposition of the assets of MINUSTAH should have been provided and trusts that the Secretary-General**



will provide this information to the General Assembly at the time of its consideration of the present report.

4. The Mission's assets, with a total acquisition value of \$150,922,600, were disposed of as at 30 June 2018 according to table 1 below (ibid., table 2).

Table 1
Final disposition of the assets of the United Nations Stabilization Mission in Haiti

(Thousands of United States dollars)

<i>Asset group</i>	<i>Acquisition 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	102 919.8	68.2	29 107.7
Transferred to MINUJUSTH	102 082.5	67.6	29 025.1
Transferred to other United Nations entities	837.3	0.6	82.6
Group II: disposed of in the mission area			
Sold	17 523.5	11.6	1 422.3
Group III: written off/lost	23 572.2	15.6	3 055.5
Assets gifted to the Government of Haiti	6 907.1	4.6	997.9
Total	150 922.6	100.0	34 583.4

5. The Advisory Committee notes that group I includes assets transferred to other peacekeeping missions or the United Nations Logistics Base at Brindisi, Italy, for temporary storage, with a total acquisition value of \$102,919,800 (corresponding residual value of \$29,107,700), representing 68.2 per cent of the total acquisition value of the Mission's assets. As shown in table 1 above, assets under this group were almost entirely (99.2 per cent) transferred to MINUJUSTH. The Committee notes that, in the budget performance report of MINUJUSTH for the period from 16 October 2017 to 30 June 2018, the Secretary-General indicated that MINUJUSTH, during its start-up phase, continued to complete MINUSTAH liquidation activities, including the disposal of assets, the closure of facilities and the removal of infrastructure and installations. Those activities involved the handling of environmental matters to ensure that properties were returned free from contamination (A/73/641, paras. 17–18 and 37; see also para. 9 below). **The Advisory Committee emphasizes the importance of ensuring that closing missions complete their final disposition of assets and avoid transferring an undue administrative burden to a follow-on entity.**

6. The Advisory Committee notes that group III includes assets that were written off or lost, with a total acquisition value of \$23,572,200 (corresponding residual value of \$3,055,500), representing 15.6 per cent of the total acquisition value of the Mission's assets. The Committee was provided, upon request, with table 2 below, which gives a comparison of the assets written off or lost in the most recently closed missions.

Table 2
Assets written off or lost in the most recently closed missions

(Thousands of United States dollars)

Mission	Group of assets disposed of			
	Written off		Lost	
	Acquisition value	Percentage	Acquisition value	Percentage
UNOMIG	5 251.0	23.1	57.2	0.3
MINURCAT	24 091.4	18.9	407.4	0.3
UNMIS	38 416.7	13.1	3 022.8	1.0
UNMIT	2 814.0	8.2	32.4	0.1
UNOCI	29 261.1	25.3	747.6	0.6
MINUSTAH	22 789.7	15.1	782.5	0.5
UNMIL	8 388.2	11.5	256.1	0.4

Abbreviations: MINURCAT, United Nations Mission in the Central African Republic and Chad; UNMIL, United Nations Mission in Liberia; UNMIS, United Nations Mission in the Sudan; UNMIT, United Nations Integrated Mission in Timor-Leste; UNOCI, United Nations Operation in Côte d'Ivoire; UNOMIG, United Nations Observer Mission in Georgia.

7. The Advisory Committee was informed, upon enquiry, that write-off or loss of assets under group III might be attributable to external factors (accident, faultiness, loss or theft) or be related to internal managerial decisions (wear and tear, surplus or assets that were uneconomical to recover). Information provided to the Committee shows that internal factors, mainly normal wear and tear and obsolescence, accounted for approximately 89.4 per cent of the Mission's written-off assets.

8. The Advisory Committee notes that assets under group III include 663 sea containers, of which 81 were reported lost and 21 were written off as a result of inventory discrepancy. The Committee requested, but was not provided with, additional information. Furthermore, 17 light vehicles, two generators and 11 laptops were recorded as stolen. The Committee requested, but did not receive, information on security challenges encountered by the Mission during the liquidation process. **The Advisory Committee notes with concern the lack of full information regarding lost or stolen assets and recommends that the General Assembly request the Secretary-General to provide in future reports on the disposition of assets greater information on and fuller explanations for assets lost or stolen, particularly with respect to high-value assets, in order to present a more transparent overview of the disposal process to the Assembly (see also A/68/866, para. 14). The Committee also reiterates that mission liquidation plans should contain risk assessment and mitigation measures to prevent any possible loss or theft of assets and that missions should adhere to the relevant Staff Regulations and Rules and Financial Regulations and Rules with respect to loss or theft of assets (A/73/854, para. 7).**

9. Assets gifted to the Government of Haiti, with a total acquisition value of \$6,907,100 (corresponding residual value of \$997,900), represent 4.6 per cent of the total acquisition value of the Mission's assets. The Advisory Committee was informed, upon enquiry, that the transfer of assets to the Government was not accompanied by any relevant training. The Committee requested, but was not provided with, information regarding the condition of the gifted assets. **The Advisory Committee is of the view that, when identifying assets for gifting, the Secretary-General should take into account sustainability considerations, in consultation with the receiving entities, as appropriate, particularly when the identified assets**

may have an environmental impact or may require transfer of capacity or training.

10. The Advisory Committee requested, but was not provided with, information on specific best practices and challenges encountered in the disposition of the assets of MINUSTAH. The observations of the Committee regarding best practices and challenges in the final disposition of assets, as well as criteria to assess such processes, are contained in its report on the final disposition of the assets of the United Nations Mission in Liberia (A/74/828) (see also A/74/737, paras. 60–61).

11. On the related matter of the financial situation of the Mission, the Advisory Committee was informed, upon enquiry, that, as at 13 March 2020, a total of \$7,733,201,000 had been assessed on Member States in respect of MINUSTAH since its inception. Payments received as at the same date amounted to \$7,725,946,000, for an outstanding balance of \$7,255,000. Furthermore, as at 20 March 2020, MINUSTAH had no pending claims or unliquidated obligations related to death and disability compensation.

III. Conclusion

12. The action to be taken by the General Assembly is contained in paragraph 14 of the report of the Secretary-General. **The Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General, subject to its comments and recommendations above.**
