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Financing of the United Nations Mission in Liberia

Final disposition of the assets of the United Nations Mission in Liberia

Report of the Secretary-General

Summary

The present report provides details on the final disposition of the assets of the United Nations Mission in Liberia. The Mission's assets, with a total acquisition value of \$72,630,300, were disposed of as at 30 June 2018.

Final disposition of the assets of the United Nations Mission in Liberia as at 30 June 2018

(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	23 580.5	32.5	15 630.4
Group II: disposed of in the mission area			
Sold	18 735.0	25.8	1 881.9
Group III: written off/lost	8 644.3	11.9	1 232.1
Assets gifted to the Government of Liberia	20 183.0	27.8	2 692.6
Assets gifted to intergovernmental and non-profit organizations	1 487.5	2.0	272.4
Total	72 630.3	100.0	21 709.4

The action to be taken by the General Assembly is set out in paragraph 15 of the present report.



I. Introduction

1. The mandate of the United Nations Mission in Liberia (UNMIL) was established by the Security Council in its resolution [1509 \(2003\)](#). In its resolution [2333 \(2016\)](#), the Council extended the mandate for a final period until 30 March 2018. The Council also requested the Secretary-General to complete by 30 April 2018 the withdrawal of all uniformed and civilian UNMIL components, other than those required to complete the Mission's liquidation.
2. The present report provides details on the final disposition of the assets of UNMIL as at 30 June 2018, undertaken in accordance with regulation 5.14 of the Financial Regulations and Rules of the United Nations, as well as information on the assets disposed of within the purview of rule 105.23 of the Financial Regulations and Rules of the United Nations.

II. Assets gifted

3. Financial 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 by the Office of the Special Representative of the Secretary-General, UNMIL identified, for gifting to the Government of Liberia and intergovernmental and non-profit organizations, assets with a total acquisition value of \$21,670,500 (corresponding residual value of \$2,965,000), representing 29.8 per cent of the total acquisition value of the Mission's assets, amounting to \$72,630,300 (corresponding residual value of \$21,709,400).
5. The majority of the gifted assets were those that could not be disposed of in any other way and were in a suitable condition to be gifted to the Government. The gifted assets would have had no value if decommissioned, as they would have been scrapped, such as wastewater treatment plants and fuel systems. Other higher-value items were generators and vehicles, which were not deemed suitable, owing to their age and condition, to be shipped to other missions. Other items, such as prefabricated buildings and ablution facilities, also have no value other than scrap when torn down, and thus are better remaining in use by the Government. Communications equipment, data-processing equipment, generators and vehicular equipment were provided to the Economic Community of West African States to enable the sustainable transfer of UNMIL radio capabilities. The gifting approach proved to be valuable in assisting the Government in executing the goals set out in the transition plan.
6. A summary of assets identified for gifting to the Government is reflected in table 1 below.

Table 1
Assets gifted to the Government of Liberia

(Thousands of United States dollars)

<i>Category</i>	<i>Acquisition value</i>	<i>Residual value</i>
Accommodation equipment	103.0	17.9
Communications equipment	589.9	158.5
Data-processing equipment	1 295.4	303.4
Field defence equipment	7.5	0.3
Generators	2 175.7	966.9
Medical equipment	168.1	33.0
Miscellaneous equipment	1 151.6	168.5
Office equipment	28.4	7.4
Petrol tanks and metering equipment	1 569.5	51.9
Prefabricated buildings	5 419.5	468.6
Refrigeration equipment	211.4	5.7
Security equipment	48.1	0.4
Vehicular equipment	6 718.8	421.0
Water and septic tanks	127.4	12.3
Water purification equipment	568.7	76.8
Total	20 183.0	2 692.6

7. A summary of assets identified for gifting to intergovernmental and non-profit organizations is reflected in table 2 below.

Table 2
Assets gifted to intergovernmental and non-profit organizations

(Thousands of United States dollars)

<i>Category</i>	<i>Acquisition value</i>	<i>Residual value</i>
Communications equipment	422.5	134.4
Data-processing equipment	220.3	66.7
Generators	112.4	42.7
Miscellaneous equipment	77.7	25.4
Petrol tanks and metering equipment	16.6	1.4
Prefabricated buildings	8.8	0.7
Vehicular equipment	629.2	1.1
Total	1 487.5	272.4

III. Classification and disposition of the assets of the United Nations Mission in Liberia

8. The process of liquidating the assets of UNMIL 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-profit partners 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 subparagraph (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.

9. The assets of UNMIL, with a total acquisition value as at 30 June 2018 of \$72,630,300, were grouped into 16 categories: accommodation equipment, communications equipment, data-processing equipment, field defence 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 regard to the gifted assets, in line with rule 105.23 (e).

10. A summary of the final disposition of all assets is reflected in table 3 below.

Table 3

Final disposition of the assets of the United Nations Mission in Liberia

(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	23 580.5	32.5	15 630.4
Group II: disposed of in the mission area			
Sold	18 735.0	25.8	1 881.9
Group III: written off/lost	8 644.3	11.9	1 232.1
Assets gifted to the Government of Liberia	20 183.0	27.8	2 692.6
Assets gifted to intergovernmental and non-profit organizations	1 487.5	2.0	272.4
Total	72 630.3	100.0	21 709.4

11. 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 acquisition value of \$23,580,500 (corresponding residual value of \$15,630,400), representing 32.5 per cent of the total acquisition value of the assets, have been transferred to other United Nations peacekeeping missions, United Nations activities funded from assessed contributions and the United Nations Logistics Base at Brindisi, Italy, to be stored temporarily pending future use.

12. Group II includes assets disposed of locally, with a total acquisition value of \$18,735,000 (corresponding residual value of \$1,881,900), representing 25.8 per cent of the total acquisition value of the assets, as shown in table 4 below. It comprises assets sold to United Nations agencies and private companies and individuals on the basis of competitive bidding, following the completion of the assets write-off process.

The amount of \$1,718,100, representing the proceeds of the sales, was credited as miscellaneous revenue to UNMIL, which was reported to the General Assembly in the context of the budget performance report for the 2017/18 period (A/73/692). In addition, the amount of \$94,700 was credited as miscellaneous revenue to UNMIL from the sale of scrap following the completion of the assets write-off process under group III, as described below.

Table 4

Sale of the assets of the United Nations Mission in Liberia

(Thousands of United States dollars)

<i>Category</i>	<i>Acquisition value</i>	<i>Residual value</i>	<i>Sale value</i>
Commercial sale	18 450.9	1 796.0	1 703.4
Sale to United Nations agencies	284.1	85.9	14.7
Total	18 735.0	1 881.9	1 718.1

13. The acquisition value of the assets in group III totals \$8,644,300, representing 11.9 per cent of the total acquisition value, with a corresponding residual value of \$1,232,100. The assets were written off mainly because they were surplus, as a result of normal wear and tear, because they were uneconomical for recovery or faulty, or as a result of inventory discrepancies (see table 5 below).

Table 5

Assets written off or lost

(Thousands of United States dollars)

<i>Category</i>	<i>Acquisition value</i>	<i>Residual value</i>
Faulty equipment	351.5	98.8
Normal wear and tear and regular life cycle activity	1 860.4	117.1
Accidents and damage to vehicles	204.0	87.6
Accidents and damage to items other than vehicles	118.0	-
Uneconomical for recovery	630.4	54.0
Inventory discrepancy	347.9	64.6
Lost in transit	42.4	8.0
Theft	47.4	-
Surplus	4 786.2	734.4
Subtotal	8 388.2	1 164.5
Lost	256.1	67.6
Total	8 644.3	1 232.1

14. In response to the request of the General Assembly in paragraph 6 of its resolution 73/313 on the financing of the United Nations Operation in Côte d'Ivoire, a summary of the final disposition of assets, disaggregated by those disposed of before and after the beginning of the liquidation period, is provided in the annex to the present report.

IV. Action to be taken by the General Assembly

15. The General Assembly is requested to take note of the present report.

Final disposition of the assets of the United Nations Mission in Liberia

Category	Before the beginning of the liquidation period (July 2017-March 2018)			After the beginning of the liquidation period (April-June 2018)			Total		
	Acquisition value (thousands of United States dollars)	Percentage	Residual value (thousands of United States dollars)	Acquisition value (thousands of United States dollars)	Percentage	Residual value (thousands of United States dollars)	Acquisition value (thousands of United States dollars)	Percentage	Residual value (thousands of United States dollars)
Group I: transferred to other peacekeeping missions or the United Nations Logistics Base at Brindisi, Italy, for temporary storage	21 046.6	48.7	14 252.4	2 533.9	8.6	1 378.0	23 580.5	32.5	15 630.4
Group II: disposed of in the mission area									
Sold	15 178.5	35.1	1 612.2	3 556.5	12.1	269.7	18 735.0	25.8	1 881.9
Group III: written off/lost	3 459.5	8.0	468.3	5 184.8	17.7	763.8	8 644.3	11.9	1 232.1
Assets gifted to the Government of Liberia	3 389.9	7.8	376.3	16 793.1	57.2	2 316.3	20 183.0	27.8	2 692.6
Assets gifted to intergovernmental and non-profit organizations	182.1	0.4	0.7	1 305.4	4.4	271.7	1 487.5	2.0	272.4
Total	43 256.6	100.0	16 709.9	29 373.7	100.0	4 999.5	72 630.3	100.0	21 709.4