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Financing of the United Nations Mission for Justice Support in Haiti

Final disposition of the assets of the United Nations Mission for Justice Support in Haiti

Report of the Secretary-General

Summary

The present report provides details on the final disposition of the assets of the United Nations Mission for Justice Support in Haiti. The Mission's assets, with a total capitalized value/acquisition value of \$123,904,655, were disposed of as at 30 June 2020.

Final disposition of the assets of the United Nations Mission for Justice Support in Haiti as at 30 June 2020

(Thousands of United States dollars)

<i>Asset group</i>	<i>Capitalized value/ Acquisition value</i>	<i>Percentage</i>	<i>Net book value/ Operational value</i>
Group I: transferred to other peacekeeping missions or the United Nations Logistics Base at Brindisi, Italy, for temporary storage	23 449.3	18.9	3 589.9
Group II: disposed of in the mission area			
Sold	37 403.7	30.2	4 089.5
Group III: written off	52 258.9	42.2	18 030.4
Assets gifted to the Government of Haiti	4 563.3	3.7	3 133.2
Assets gifted to intergovernmental, governmental agency and non-profit organizations	6 229.4	5.0	1 484.1
Total	123 904.7	100.0	30 327.1

The action to be taken by the General Assembly is set out in paragraph 16 of the present report.



I. Introduction

1. The mandate of the United Nations Mission for Justice Support in Haiti (MINUJUSTH) was established by the Security Council in its resolution 2350 (2017). In its resolution 2410 (2018), the Council extended the mandate until 15 April 2019. In its resolution 2466 (2019), the Council further extended the mandate until 15 October 2019. The Council stressed to the Secretary-General the need for a seamless, successful and responsible transition from MINUJUSTH to the United Nations Integrated Office in Haiti (BINUH) to ensure the continuity of programmatic activities of BINUH and the United Nations country teams.

2. The present report provides details on the final disposition of the assets of MINUJUSTH as at 30 June 2020, 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 for Haiti, MINUJUSTH identified, for gifting to the Government of Haiti and intergovernmental and non-profit organizations, assets with a total acquisition value of \$10,792,746 (corresponding net book value/operational value of \$4,617,358), representing 8.7 per cent of the total capitalized value/acquisition value of the Mission's assets, amounting to \$123,904,655 (corresponding net book value/operational value of \$30,327,086).

5. The majority of the gifted assets were those that could not be disposed of in any other way and that were in a suitable condition to be gifted to the Government. The gifted assets would have had no value if decommissioned, given that they would have been scrapped. Recovering, transporting and reinstalling property such as fences, prefabricated structures and water treatment equipment in other locations was not determined to be cost-effective. Other items were related to vehicles and computers, which were not deemed suitable, owing to their age and condition, to be shipped to other missions. Prefabricated structures also have no value other than scrap when torn down, and thus are better to remain in use by the Government.

6. A summary of assets identified for gifting to the Government is reflected in table 1.

Table 1
Assets gifted to the Government of Haiti
(Thousands of United States dollars)

<i>Category</i>	<i>Capitalized value/ Acquisition value</i>	<i>Net book value/ Operational value</i>
Prefabricated structures	139.7	13.2
Infrastructure assets	114.2	29.5
Light wheeled vehicles	396.5	—

<i>Category</i>	<i>Capitalized value/ Acquisition value</i>	<i>Net book value/ Operational value</i>
Heavy wheeled vehicles and engineering support vehicles	83.8	3.2
Heavy engineering and construction equipment	534.5	84.4
Water treatment and fuel distribution equipment	3 028.6	2 956.5
Other equipment and miscellaneous items	266.1	46.5
Total	4 563.3	3 133.2

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

Table 2

Assets gifted to intergovernmental, governmental agency and non-profit organizations

(Thousands of United States dollars)

<i>Category</i>	<i>Capitalized value/ Acquisition value</i>	<i>Net book value/ Operational value</i>
Buildings – fixed	1 761.6	1 245.1
Prefabricated structures	990.5	31.7
Infrastructure assets	689.6	109.0
Light wheeled vehicles	1 988.2	–
Heavy wheeled vehicles and engineering support vehicles	435.8	31.5
Other equipment and miscellaneous items	363.6	66.9
Total	6 229.4	1 484.1

III. Classification and disposition of the assets of the United Nations Mission for Justice Support in Haiti

8. The process of liquidating the assets of MINUJUSTH 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 MINUJUSTH, with a total capitalized value/acquisition value as at 30 June 2020 of \$123,904,655, were grouped into 16 categories: buildings – fixed, prefabricated structures, infrastructure assets, light wheeled vehicles, heavy wheeled vehicles and engineering support vehicles, specialized vehicles, trailers and attachments, information technology computer, network and storage equipment, communication and network equipment, audiovisual equipment, medical equipment, security and safety equipment, light engineering and construction equipment, heavy engineering and construction equipment, water treatment and fuel distribution equipment, ground transportation equipment, and other equipment and miscellaneous items. 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.

Table 3

Final disposition of the assets of the United Nations Mission for Justice Support in Haiti

(Thousands of United States dollars)

<i>Asset group</i>	<i>Capitalized value/ Acquisition value</i>	<i>Percentage</i>	<i>Net book value/ operational value</i>
Group I: transferred to other peacekeeping missions or the United Nations Logistics Base at Brindisi, Italy, for temporary storage	23 449.3	18.9	3 589.9
Group II: disposed of in the mission area			
Sold	37 403.7	30.2	4 089.5
Group III: written off	52 258.9	42.2	18 030.4
Assets gifted to the Government of Haiti	4 563.3	3.7	3 133.2
Assets gifted to intergovernmental, government agency and non-profit organizations	6 229.4	5.0	1 484.1
Total	123 904.7	100.0	30 327.1

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 a capitalized value/acquisition value of \$23,449,269 (corresponding net book value/operational value of \$3,589,869), representing 18.9 per cent of the total capitalized value/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. Life support, facilities management and communications and information technology services, along with associated property required for the start-up of BINUH, were transferred to BINUH under financial regulation 5.14 (b) in line with the request of the Security Council in its resolution [2466 \(2019\)](#).

13. Group II includes assets disposed of locally, with a total capitalized value/acquisition value of \$37,403,723 (corresponding net book value/operational value of \$4,089,499), representing 30.2 per cent of the total capitalized value/acquisition value of the assets, as shown in table 4. It comprises assets sold to private companies and individuals on the basis of competitive bidding, and United Nations agencies following

the completion of the disposal/write-off process. The amount of \$3,608,009, representing the proceeds of the sales, was credited as miscellaneous income to MINUJUSTH.

Table 4

Sale of the assets of the United Nations Mission for Justice Support in Haiti

(Thousands of United States dollars)

<i>Category</i>	<i>Capitalized value/ Acquisition value</i>	<i>Net book value/ Operational value</i>	<i>Sale value</i>
Commercial sale	36 308.7	4 060.5	
Sale to United Nations agencies	1 095.0	29.0	
Total	37 403.7	4 089.5	3 608.0

14. The capitalized value/acquisition value of the assets in group III totals \$52,258,917, representing 42.2 per cent of the total capitalized value/acquisition value, with a corresponding net book value/operational value of \$18,030,360. The assets were written off mainly because they were surplus, as a result of normal wear and tear, they were uneconomical for recovery or faulty, or they were the result of inventory discrepancies (see table 5).

Table 5

Assets written off

(Thousands of United States dollars)

<i>Category</i>	<i>Capitalized value/ Acquisition value</i>	<i>Net book value/ Operational value</i>
Buildings – fixed	13 026.1	9 159.0
Prefabricated structures	8 391.5	140.3
Infrastructure assets	11 467.8	6 435.3
Light wheeled vehicles	131.8	–
Specialized vehicles, trailers and attachments	839.3	152.5
Information technology computer, network and storage equipment	3 569.7	4.7
Communication and network equipment	3 546.3	56.9
Audiovisual equipment	79.7	13.2
Medical equipment	60.5	–
Security and safety equipment	359.3	–
Light engineering and construction equipment	20.7	–
Heavy engineering and construction equipment	136.9	20.1
Water treatment and fuel distribution equipment	1 020.7	–
Ground transportation equipment	55.5	–
Other equipment and miscellaneous items (laptops, printers, cameras, etc.)	6 500.0	1 722.8
Subtotal	49 205.9	17 704.8
Lost	3 053.0	325.6
Total	52 258.9	18 030.4

15. 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

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

Annex

Final disposition of the assets of the United Nations Mission for Justice Support in Haiti

Category	Before the beginning of the liquidation period (1 July 2019–15 October 2019)			After the beginning of the liquidation period (16 October 2019–30 June 2020)			Total		
	Capitalized value/ Acquisition value (thousands of United States dollars)	Percentage	Net book value/Operational value (thousands of United States dollars)	Capitalized value/ Acquisition value (thousands of United States dollars)	Percentage	Net book value/Operational value (thousands of United States dollars)	Capitalized value/ Acquisition value (thousands of United States dollars)	Percentage	Net book value/ Operational 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	3 374.4	9.2	478.6	20 074.8	23.0	3 111.3	23 449.3	18.9	3 589.9
Group II: disposed of in the mission area									
Sold	16 050.0	43.6	748.9	21 353.7	24.5	3 340.7	37 403.7	30.2	4 089.5
Group III: written off	16 410.3	44.6	760.8	35 848.6	41.2	17 269.5	52 258.9	42.2	18 030.4
Assets gifted to the Government of Haiti	147.8	0.4	19.7	4 415.5	5.1	3 113.6	4 563.3	3.7	3 133.2
Assets gifted to intergovernmental, government agency and non-profit organizations	805.7	2.2	39.3	5 423.7	6.2	1 444.8	6 229.4	5.0	1 484.1
Total	36 788.2	100.0	2 047.2	87 116.5	100.0	28 279.8	123 904.7	100.0	30 327.1