



General Assembly

Distr.: General
12 April 2022

Original: English

Seventy-sixth session

Agenda item 158

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 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 Mission for Justice Support in Haiti (MINUJUSTH) ([A/76/747](#)). During its consideration of the report, the Committee received additional information and clarification, concluding with written responses dated 6 April 2022.

2. The mandate of 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) (*ibid.*, para. 1).

II. Final disposition of assets

3. Table 3 of the report of the Secretary-General provides a summary of the final disposition of all assets (see table 1).



Table 1
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

4. Upon enquiry, the Advisory Committee was provided with information on the updated financial position of MINUJUSTH (see table 2). The Committee was also informed that a decision on the treatment of the fund balance currently in the amount of \$11,278,000 would be requested from the General Assembly through the final performance report of MINUJUSTH, which will be submitted during the second part of the resumed seventy-seventh session of the Assembly.

Table 2
Cash assets, liabilities and fund balance as at 31 March 2022^a

(Thousands of United States dollars)

Cash assets ^b	10 482
Less: liabilities ^c	1 218
Cash surplus	9 264
Assessments, other receivables and advances	21 866
Less: provisions for credit returns	19 852
Fund balance	11 278
Less: provisions against uncollected assessments and other accounts receivable	21 853
Net assets	(10 575)

^a Reflects combined financial position for the United Nations Stabilization Mission in Haiti and the United Nations Mission for Justice Support in Haiti.

^b Comprising cash, cash equivalents and investments.

^c Excluding provisions for credit returns.

5. The Advisory Committee recalls that, in its report on the budget performance of MINUJUSTH for the period from 1 July 2019 to 30 June 2020, it noted that there were three pending death and disability claims (A/75/848, para. 9). Upon enquiry, the Committee was informed that the three claims had been paid.

Assets gifted

6. The Secretary-General, in his report, indicates that 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). 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 ([A/76/747](#), paras. 4–5).

Classification and disposition of the assets

7. It is indicated in the report of the Secretary-General that the process of liquidating the assets of MINUJUSTH was guided by principles and policies contained in financial regulation 5.14. 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 (*ibid.*, paras. 8–9).

8. It is stated in the report of the Secretary-General that 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. 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 (*ibid.*, paras. 11–12).

9. Upon enquiry, the Advisory Committee was informed that transportation costs for assets transferred to other peacekeeping missions were borne by the receiving mission and were recorded as an expense on the books of the receiver mission under the shipping costs. Costs of shipping from the liquidating missions to the United Nations Logistics Base /United Nations reserve are paid by the liquidating mission.

10. The Secretary-General indicates in his report that 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. 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 (*ibid.*, para. 13).

11. 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 (ibid., para. 14).

12. The Advisory Committee notes from information provided to it that, with respect to property written off or lost, the total capitalized value/acquisition value of assets written off owing to obsolescence totals \$6,647,951. **The Advisory Committee recalls the recommendation of the Board of Auditors that the Administration establish a centralized analysing and enforcing function to perform cross-cutting analyses of missions' and services centres' property, plant and equipment and inventory holdings, to achieve economies of scale; to identify potential surplus holdings and initiate corrective action; to ensure continuing management of asset disposal; and to eliminate disadvantages for missions and services centres, such as having to bear transport costs when sharing surplus assets (A/76/5 (Vol. II), para. 134). The Committee trusts that the Secretary-General will ensure the implementation of the recommendation of the Board in order to minimize the losses to the Organization.**

13. The Advisory Committee reiterates the importance of documenting, updating and sharing lessons learned and best practices arising from recent dispositions of assets and trusts that they will be fully integrated in future mission closures. The Committee also reiterates that future reports on asset disposal should include information on relevant challenges and best practices (see also A/74/828, para. 8). The Committee trusts that the Secretary-General will update and apply the lessons learned from the disposition of assets in MINUJUSTH.

III. Conclusion

14. It is indicated in paragraph 16 of the report of the Secretary-General that the General Assembly is requested to take note of the present report. **Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General.**
