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Financing of the United Nations Operation in Côte d'Ivoire

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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 financing of the United Nations Operation in Côte d'Ivoire (UNOCI) ([A/73/707](#)), in which he provides details on the final disposition of the assets of UNOCI. During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 6 March 2019.

2. The mandate of UNOCI was established by the Security Council by its resolution [1528 \(2004\)](#) and extended in subsequent resolutions. By its resolution [2284 \(2016\)](#), the Council extended the mandate for a final period, until 30 June 2017, and 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.

II. Final disposition of assets

3. In his report, the Secretary-General provides information on the final disposition of the assets of UNOCI as at 30 June 2017 and on the assets gifted to the host Government. He indicates that the gifting of assets was undertaken prior to the mandated two-month liquidation period that began on 1 May 2017, in line with rule 105.23 (e) of the Financial Regulations and Rules of the United Nations. 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) (*ibid.*, paras. 2–4).



4. Upon enquiry, the Advisory Committee was informed that, in order to meet the deadlines specified in Security Council resolution 2284 (2016), UNOCI began its liquidation planning activities directly after the decision was taken by the Council. In August 2016, UNOCI prepared the liquidation plan and, following consultations with Headquarters, it was decided that the closure activities would commence in October 2016. The Operation's preliminary asset disposal plan was finalized on 4 November 2016 and presented to the United Nations Logistics Base at Brindisi, Italy, for approval. The majority of the assets were disposed of during the closure period before the end of the Operation's mandate on 30 April 2017.

5. **Considering that the disposal of assets is undertaken in missions both prior to and after the liquidation period, and taking into account the different financial regulations that apply for both periods, the Advisory Committee recommends that the General Assembly request the Secretary-General to include in future performance reports and reports on the disposal of assets disaggregated information for assets disposed of before and after the liquidation period, if any.**

6. The Secretary-General indicates that the process of liquidating the assets of UNOCI was guided by the principles and policies contained in regulation 5.14 of the Financial Regulations and Rules of the United Nations. He notes that assets were categorized into three groups. Group I includes assets identified as meeting the requirements of peacekeeping operations or United Nations activities funded from assessed contributions, with an inventory value of \$23,542,500 (corresponding residual value of \$10,932,800), representing 20.4 per cent of the total inventory value of the Operation's assets, which 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. 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. Group III includes assets that were written off or lost, with an inventory value of \$30,008,700, representing 26.0 per cent of the total asset inventory value and a corresponding residual value of \$8,770,800 (*ibid.*, paras. 7 and 10–12).

7. The Advisory Committee notes from information provided to it that, under group III, 76 laptops were recorded as having been reported lost and 6 laptops were recorded under theft. Upon enquiry as to accountability for those lost and stolen assets, the Committee was informed that there were no records of cases in which recoveries were sought from staff members in relation to the liquidation of UNOCI. **The Advisory Committee is of the view that, given the increased risks during the liquidation process, future mission liquidation plans should contain risk assessment and mitigation measures to prevent any possible loss or theft of assets. The Committee is also of the view that missions should ensure that the relevant Staff and Financial Regulations and Rules are applied in any future cases of loss or theft of assets.**

8. Upon enquiry as to the title of the report of the Secretary-General, the Advisory Committee was informed that the title of the report was in accordance with paragraph 11 of General Assembly resolution 72/291. **The Advisory Committee is of the view that, while the agenda item is entitled "Financing of the United Nations Operation in Côte d'Ivoire", the report of the Secretary-General should also contain a subtitle, "final disposition of assets", to reflect the content of the report and to align with the Financial Regulations and Rules.**

III. Conclusion

9. The actions requested by the Secretary-General to be taken by the General Assembly are set out in paragraph 13 of his report (ibid.). **Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General.**
