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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 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 in Liberia (UNMIL) ([A/74/726](#)). 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 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 (*ibid.*, para. 1).

II. Final disposition of assets

3. The Secretary-General indicates in his report that the disposition of the Mission's assets was guided by regulation 5.14 and rule 105.23 of the Financial Regulations and Rules of the United Nations. In accordance with General Assembly resolution [73/313](#), the report provides information on assets disposed of before the beginning of the liquidation period (July 2017–March 2018) and after the beginning of the liquidation period (April–June 2018) (*ibid.*, para. 14 and annex).

4. The Mission's assets, with a total acquisition value of \$72,630,300, were disposed of as at 30 June 2018 according to table 1 below (*ibid.*, table 3).



Table 1
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

5. The Advisory Committee notes that group III includes assets that were written off or lost, with a total acquisition value of \$8,644,300 (corresponding residual value of \$1,232,100), representing 11.9 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)

<i>Mission</i>	<i>Group of assets disposed of</i>			
	<i>Written off</i>		<i>Lost</i>	
	<i>Acquisition value</i>	<i>Percentage</i>	<i>Acquisition value</i>	<i>Percentage</i>
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.

6. 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, before the beginning of the liquidation period, internal factors, mainly normal wear and tear and surplus, accounted for approximately 80.5 per cent of the Mission's written-off assets. After the beginning of the liquidation period, the figure was 86.6 per cent, including 71.6 per cent categorized as surplus, which is defined as

any property that is not required for current and future peacekeeping missions, any other United Nations entity or the United Nations Logistics Base at Brindisi, Italy. In response to a query on the level of procurement of the Mission during its final stages, the Committee was informed that acquisitions were kept to an absolute minimum by relying on inventory and cancelling some procurement during the final year of operations. **The Advisory Committee stresses that it is important that a mission lighten its footprint to the maximum extent possible during its final stages of operations, so as to facilitate the disposal of asset process in the liquidation phase.**

7. Assets gifted to the Government of Liberia and intergovernmental and non-profit organizations, with a total acquisition value of \$21,670,500 (corresponding residual value of \$2,965,000), represent 29.8 per cent of the total acquisition value of the Mission's assets. The Secretary-General indicates that the majority of the gifted assets could not be disposed of in any other way and were in a suitable condition to be gifted to the Government (*ibid.*, para. 5). The Advisory Committee was informed that the Mission's radio broadcasting equipment was transferred to the Economic Community of West African States to enable the establishment of a regional public information platform. The Mission also provided support in the start-up and transition of the radio operations. The Committee was also informed that the handover was viewed as a positive example of inter-organizational cooperation, further strengthening the mandate of the United Nations under Chapter 8 of the Charter of the United Nations. **The Advisory Committee welcomes the transfer of the Mission's radio broadcasting station to the Economic Community of West African States and encourages the Secretary-General to identify similar opportunities in the context of future dispositions of assets, in full adherence to the relevant rules and regulations.** The Committee further discusses disposal through gifting in its report on the disposition of the assets of the United Nations Stabilization Mission in Haiti (A/74/829).

8. The Advisory Committee was informed, upon enquiry, that challenges and best practices with regard to the disposal of assets, including from recent mission closures, were reflected in the 2019 guide for senior leadership on field entity closure. However, the Committee had requested, but was not provided with, information on the specific best practices and challenges encountered in the disposition of the assets of UNMIL. **The Advisory Committee emphasizes 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 (see also A/74/737, paras. 60–61, and A/65/748, para. 11). The Committee is also of the view that future reports on asset disposal should include information on relevant challenges and best practices.**

9. The Advisory Committee was further informed that, while asset disposal processes were guided by guidelines and previous practice, a list of specific criteria to assess whether the final disposition of asset process in a closing peacekeeping mission was successful did not exist. **The Advisory Committee recommends that the General Assembly request the Secretary-General to develop such criteria in order to assess the final asset disposal processes in closing peacekeeping missions, for the consideration of the Assembly at its seventy-fifth session.**

10. 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 \$8,015,707,000 had been assessed on Member States in respect of UNMIL since its inception. Payments received as at the same date amounted to \$8,006,649,000, for an outstanding balance of \$9,058,000. Furthermore, as at 20 March 2020, UNMIL had no pending claims or unliquidated obligations related to death and disability compensation.

III. Conclusion

11. The action to be taken by the General Assembly is contained in paragraph 15 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.**
