



INTERNAL AUDIT DIVISION

AUDIT REPORT

Property management in MINUSTAH

A strategy is needed to ensure that non-expendable and expendable property records are up-to-date, accurate and complete

21 April 2011

Assignment No. AP2010/683/08

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

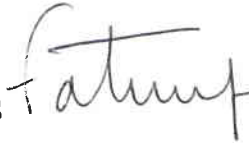
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Edmond Mulet
A: Special Representative of the Secretary-General
United Nations Stabilization Mission in Haiti

DATE: 21 April 2011

REFERENCE: IAD: 11-00366

FROM: Fatoumata Ndiaye, Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2010/683/08 - Audit of property management in MINUSTAH**
OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1 to 3) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Kevin Kennedy, Principal Deputy Special Representative, MINUSTAH
Mr. Gille Briere, Chief of Mission Support, MINUSTAH
Mr. Francisco Rouillon, Chief, Integrated Support Services, MINUSTAH
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support
Mr. Mario Baez, Chief Policy and Oversight Coordination Service, DM
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, OIOS
Ms. Amy Wong, Programme Officer, Internal Audit Division, OIOS

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

CONTACT INFORMATION

DIRECTOR:

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,
e-mail: ndiaye@un.org

DEPUTY DIRECTOR:

Gurpur Kumar: Tel: +1.212.963.5920, Fax: +1.212.963.3388,
e-mail: kumarg@un.org

CHIEF, PEACEKEEPING AUDIT SERVICE:

Eleanor T. Burns: Tel: +1.917.367.2792, Fax: +1.212.963.3388,
e-mail: burnse@un.org

EXECUTIVE SUMMARY

Audit of property management in MINUSTAH

The Office of Internal Oversight Services (OIOS) conducted an audit of property management in the United Nations Stabilization Mission in Haiti (MINUSTAH). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over property management. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

MINUSTAH had made efforts to manage the issuance and distribution of assets in the aftermath of the 12 January 2010 earthquake. However, there is a need for the Mission to develop a strategy for ensuring that non-expendable and expendable property records are up-to-date, accurate and complete. The main audit results were:

- An inadequate organizational structure and other competing operational priorities prevented effective implementation of policies and procedures dealing with property management. For instance, Self-accounting units were still in the process of conducting physical verification of their assets.
- Discrepancies identified as a result of physical verifications were not investigated and resolved in a timely manner. For example, discrepancies identified by the Property Control and Inventory Unit on 920 asset items valued at \$4.4 million had not been reconciled in Galileo.
- The finalization of the write-off process of assets identified as either lost or damaged during the earthquake had not been completed. The delays were mainly due to insufficient documents to support write-off requests.
- There was a lack of adequate warehousing facilities in the Mission in the aftermath of the 12 January 2010 earthquake resulting in storage of goods beyond warehousing capacity and impacting easy access to the stock. Also, additional physical security measures were needed to mitigate the risk of theft.

OIOS made seven recommendations to address the issues identified by the audit and to strengthen internal controls over the management of expendable and non-expendable property.

TABLE OF CONTENTS

Chapter	Paragraphs
I. INTRODUCTION	1-5
II. AUDIT OBJECTIVES	6
III. AUDIT SCOPE AND METHODOLOGY	7-8
IV. AUDIT RESULTS	
A. Management of expendable and non-expendable property	9-14
B. Verification and reconciliation of expendable and non-expendable property	15-27
C. Warehousing and distribution	28-35
D. Asset disposal	36-37
V. ACKNOWLEDGEMENT	38
ANNEX 1 – Status of audit recommendations	

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of property management in the United Nations Stabilization Mission in Haiti (MINUSTAH). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. The overall responsibility for the management of property in the Mission is assigned to the Chief of Mission Support (CMS). On a day-to-day basis, assets are managed by the Self-accounting units (SAUs), namely Engineering, Communication and Information Technology (CITS), Transport, Medical and Supply Sections. SAUs are also responsible for the warehousing function of expendable and non-expendable property.
3. The earthquake that hit Haiti on 12 January 2010 resulted in the loss and damage of a large number of Mission assets. For operational requirements, the Mission has had to replace and purchase additional assets and materials.
4. The total value of property recorded in the Mission's Galileo records as of 31 December 2010 was \$210 million, of which 80 per cent was non-expendable property and 20 per cent was expendable property, as shown in Table 1 below:

Table 1: Non-expendable and expendable property as of 31 December 2010.

Self Accounting Units (SAU's)	Non-expendable assets Value				Expendable items Value
	Quantities in Use (a)	Quantities in Stock (b)	Total Quantities (a + b)	Total Value (\$'000)	In Stock (\$'000)
Engineering	2,533	2,637	5,170	45,871	25,481
CITS - EDP(IT)	9,568	1,370	10,938	21,286	3,757
CITS-Communications	8,458	7,303	15,761	34,378	4,661
Supply Section	6,408	943	7,351	20,586	3,512
Transport	1,670	40	1,710	45,702	4,666
Medical	267	10	277	1,019	-
Total	28,904	12,303	41,207	168,842	42,077

(Source: Galileo database – MINUSTAH Property Control and Inventory Unit (PCIU))

5. Comments made by MINUSTAH are shown in *italics*.

II. AUDIT OBJECTIVES

6. The main objective of the audit was to assess the adequacy and effectiveness of internal controls over property management focusing on the storage and distribution of expendable and non-expendable property, as well as the work done since the January 2010 earthquake to reconcile expendable and non-expendable property to Galileo records.
-

III. AUDIT SCOPE AND METHODOLOGY

7. The audit covered the period from 1 June 2009 until 31 December 2010. It included analysis of asset records pre and post earthquake, physical inspection of selected non-expendable and expendable assets, the receiving and inspection function, warehousing and inventory control, the write-off process of lost or damaged assets, disposal of assets, and the management function of SAUs and PCIU.

8. The audit methodology included analysis of data in Galileo, visits to warehouses and inventory sites, review of claims records and the write-off of assets and interviews with key Mission personnel in both Port-au-Prince and Santo Domingo. For detailed testing of non-expendable and expendable property at warehouses in Port-au-Prince, OIOS selected a sample of 477 items valued at \$4.7 million from a population of 12,000 valued at \$42.7 million.

IV. AUDIT RESULTS

A. Management of expendable and non-expendable property

Accountability and management of assets

9. MINUSTAH had made good efforts to ensure property management was functioning adequately since the earthquake. However, at the time of the audit, the SAUs were still in the process of conducting the physical verification of assets and therefore write-off action to adjust the Mission's inventory records was not finalized. Moreover, the disposal of assets written-off before and after the earthquake was still pending.

10. The present organizational structure did not promote effective management of property, as it solely rested with designated asset managers within each SAU, who did not prioritize this responsibility. PCIU, the Unit with the responsibility for conducting physical verification of non-expendable property and attractive special items, was based in Santo Domingo and operating under the authority of the Chief of Administrative Services, while all the SAUs were part of Integrated Support Services. As a result, there was a lack of coordination and hence action to implement policies and procedures dealing with property management. Consequently, the inventory records maintained in Galileo were not up-to-date.

11. To enhance internal controls over the management of property in a post-earthquake environment, there is a need to develop a strategy to define the policy, roles, functions, goals and timelines to meet overall property management objectives. This strategy, and the progress of its implementation, should be provided to Management and the Department of Field Support (DFS) as part of the monthly reporting on the status of United Nations owned-equipment (UNOE).

12. Mission Management informed OIOS that they were in the process of consolidating different units dealing with property management under a new Property Management Section (PMS). In OIOS' opinion, the newly established Property Management Section should take the overall responsibility of developing the strategy and ensuring that established targets are met within agreed timelines.

Recommendations 1 and 2

The MINUSTAH Office of Mission Support should:

(1) Task the Property Management Section with: (a) formulating an overall strategy with a clear set of priorities and timelines for the implementation of the policies and procedures dealing with property management; and (b) coordinating the actions of all the units involved in property management to ensure that asset control and accountability is maintained at each level of MINUSTAH; and

(2) Provide, along with its present monthly reports to Management and the Department of Field Support, a report on the implementation of the Mission's strategy to up-date non-expendable and expendable property records with the aim to ensure that they are complete and accurate.

13. *The MINUSTAH Office of Mission Support accepted recommendation 1 and stated that MINUSTAH planned to abolish the General Services Section and to create the PMS by 1 April 2011, which will follow up the implementation as proposed, along with other property management improvements the Mission is aiming for. Recommendation 1 remains open pending receipt of the Mission's strategy to implement policies and procedures dealing with property management and the terms of reference for the newly established PMS.*

14. *The MINUSTAH Office of Mission Support accepted recommendation 2 and stated that specific reports will be developed by the PMS. In the interim, however, PCIU provides weekly reports on the status of non-expendable assets, and monthly reports based on the status of reconciliation conducted by SAUs. Recommendation 2 remains open pending receipt of progress reports on the implementation of the Mission's strategy to update non-expendable and expendable property records and confirmation that the update has been completed.*

B. Verification and reconciliation of expendable and non-expendable property

Physical verification by SAUs

15. Paragraph 123 of DFS guidelines on warehousing operations for field missions recommends that SAUs complete annually 100 per cent physical verification of each item of expendable property. As the Mission had not

established specific timelines to complete this exercise, the physical verification exercise was still outstanding in most cases as illustrated below:

- In the Medical Section, although PCIU had satisfactorily made three physical inspections, there was no record of a physical inventory conducted during the period from 1 July 2009 to 31 December 2010.
- The Engineering Section was in the process of streamlining warehouses descriptions in Galileo to match the physical warehouses to allow for a more manageable inventory process. The Section was conducting its physical verification exercise for most of its warehouses.
- The Supply Section was experiencing difficulty in identifying some assets. From a sample of 100 items from the 981 line items that Supply had, 30 items with a total value of \$94,390 could not be located due to incomplete location details in Galileo.
- The Transport Section did not carry out the physical verification of non-expendable items for the period from 1 July 2009 to 31 December 2010. A physical verification exercise conducted by OIOS disclosed that 14 assets with a purchase cost of \$165,000 were not found in the Transport warehouse, whilst another 25 assets not listed “as in stock” in Galileo, were found in the warehouse.

16. OIOS was informed that the physical verification of assets was not completed as required due to a lack of staff and other competing operational priorities. Moreover, there was no specific mechanism in place to monitor the physical verification of assets within each SAU. In the aftermath of the earthquake, there was an urgent need to complete this work within a specific timeframe to ensure the reliability and integrity of data in Galileo.

Physical verification by PCIU

17. Section 5.3 of the Property Management Manual further states that the PCIU shall ensure that full physical inventories of non-expendable property are conducted at least once per fiscal year per item. This was not possible during this period, due to the extent of the destruction caused by the earthquake, the relocation of staff reducing the capacity of PCIU to conduct its work and the inaccessibility of some locations. Therefore, at the time of the audit the Galileo records did not accurately reflect the level of available assets in the Mission.

Reconciliation resulting from PCIU verification of assets

18. Per paragraph 5.31 of the Property Management Manual, PCIU shall ensure that SAUs carry out the update and reconciliation of inventory records within 30 days. The timely reconciliation of assets as they appear in Galileo with actual existing assets is critical to ensure the accuracy and propriety of the Mission’s inventory records.

19. Upon completion of asset verifications, the PCIU forwards a discrepancy report to each SAU. The SAU is responsible to follow-up and investigate the discrepancy between what was physically found and assets recorded in Galileo. SAUs were not timely reconciling assets in Galileo resulting from the verification exercise conducted by PCIU. Identified discrepancies on 920 asset items valued at \$4.4 million had not been reconciled in Galileo.

Recommendation 3

(3) The MINUSTAH Office of Mission Support, as part of its overall strategy in up-dating non-expendable and expendable records, should ensure that the physical verification of assets along with the related reconciliation with the Galileo inventory system is completed by 30 June 2011.

20. *The MINUSTAH Office of Mission Support accepted recommendation 3 and stated that PCIU is currently undertaking the completion of the physical verification exercise throughout the Mission area. MINUSTAH SAUs are actively inspecting and updating Galileo records, with the aim of completing the process on or before 30 June 2011.* Recommendation 3 remains open pending receipt of documentation indicating that the physical verification and related reconciliation with the Galileo inventory system has been completed.

Write-off of property

21. MINUSTAH has conducted a partial verification exercise to identify property that was either lost or damaged during the earthquake for write off purposes. As of 30 November 2010, 2,000 items with a purchase cost of \$3.3 million (depreciated value of \$1.6 million) had been identified as either lost or damaged during the earthquake. It was anticipated that there will be additions to the list once the verification exercise is completed. The Mission has submitted information on the losses to DFS in relation to the insurance coverage of United Nations property for the losses sustained during the earthquake.

22. According to DFS guidelines, property survey cases are divided into the following three categories: “AW” – Administrative write-off, “A” – UNOE with individual value of more than \$3,000 but not exceeding \$25,000, and “SB” – UNOE with individual value exceeding \$25,000. For category “AW” cases, the CMS is authorized to act directly and finally without any review or advice. In category “A” cases, the CMS is authorized to act directly and finally on the recommendations of the Local Property Survey Board (LPSB). Category “SB” cases are reviewed by the LPSB, whose recommendation is forwarded to the Headquarters Property Survey Board for its review and recommendations.

23. There were delays in the write-off exercise in some instances mainly due to insufficient supporting documents. Without these documents, it was not possible to submit write-off requests to the LPSB for review and recommendation, and subsequent approval by the CMS. Accordingly, a large number of cases presented by SAUs could not be processed. Additionally, the

LPSB had not convened since the 12 January 2010 earthquake. The last meeting was held on 17 December 2009. As a result, all identified lost or damaged assets still remain in Galileo pending the finalization of the write-off process.

24. Due to the overwhelming task at hand, the Mission has prioritized the “AW” cases which were high in volume and less time consuming to process. As a result, assets valued at \$1,519,710 have been approved for write-off.

Recommendations 4 and 5

The MINUSTAH Office of Mission Support should:

(4) Provide guidance to the Self-accounting units on case presentation to ensure that write-off requests are supported by adequate documentation; and

(5) As part of its overall strategy in up-dating non-expendable and expendable records, should ensure that the Local Property Survey Board urgently convenes a meeting/s to deliberate and conclude on cases pending write-off.

25. *The MINUSTAH Office of Mission Support accepted recommendation 4 and stated that the planned PMS will conduct training sessions with SAUs to inform asset management personnel on the general procedure to follow in writing off UNOE. Recommendation 4 remains open pending receipt of documentation on the guidance provided to SAUs on case presentation of write-off requests.*

26. *The MINUSTAH Office of Mission Support accepted recommendation 5 and stated that the Delegation of Authority from the Under-Secretary-General, DFS to MINUSTAH CMS changed with effect 2 March 2011. With this change, more than half of the current pending A/SB cases will be re-categorized as AW and therefore not subject to LPSB review. Any remaining A/SB case will be submitted to the LPSB for final review of the CMS. Recommendation 5 remains open pending receipt of documentation to evidence that the LPSB has met and concluded the current cases pending write-off.*

Update of the Galileo inventory system

27. There were inconsistencies between the physical inventory and the data in Galileo. For example, Galileo showed 830 assets as “In Use” in locations or premises destroyed by the earthquake including Hotel Christopher, Villa Mena, Villa Privée and United Nations Development Programme compound. Most of these related to ICT equipment such as computers and radio equipment. The delay in write-off was due to a lack of incident security reports. Since CITS and the General Services Section were following-up with the concerned staff on the incident security report, OIOS does not make a specific recommendation.

C. Warehousing and distribution

Warehousing and storage constraints

28. Section 2.1.3 of the DFS guidelines on warehousing for field missions highlights that the scale of operations should be considered in determining the number and size of warehouses. In the aftermath of the earthquake, there has been a significant surge in operations and supply of equipment and materials to support the recovery and operations of the Mission. The Mission was experiencing space constraints at its logistics base in Port-au-Prince following the destruction of the Mission's headquarters.

29. The Mission maintained 40 warehouses and storage sites in Haiti and Dominican Republic. OIOS visited 12 of the 16 warehouses in the Port-au-Prince area. Of concern were the warehouses of CITS and Supply Sections as illustrated below:

- The space in the CITS warehouses had been used to maximum capacity and a large number of assets were stored on the floor blocking access to allow forklift work and emergency exits.
- The CITS maintenance area is currently being used as additional storage for ICT assets. However, this area was classed as unsafe due to structural damage posing safety risk to staff.
- The Supply Section has satisfactorily maintained its warehouse in Port-au-Prince. However, the receiving of assets by the Supply Section was suspended due to space limitation. Several items were temporarily stored at the Receipt & Inspection Unit warehouse.

30. The issue of space constraints has been a topic of discussion in most of the weekly Integrated Support Services meetings; and efforts were ongoing to locate suitable locations for additional warehouses.

Sea containers

31. As at 31 October 2010, Galileo showed MINUSTAH had 2,359 twenty-foot sea containers. Most of these containers were used by the Engineering Section; but the responsibility to update the status of containers in Galileo rests with the General Supply Unit. PCIU's verification exercise conducted in October 2010 indicated that 43 containers had not been found, and a further four containers were in locations inconsistent with those reported in Galileo.

32. The current arrangement of having the records for containers updated in Galileo by the General Supply Unit while the physical movement of those assets is managed by the Engineering Section has contributed to the discrepancies identified in Galileo. MINUSTAH explained that the Supply Section is currently in the process of taking over responsibility for the sea containers and is creating a database and implementing a system to track them.

Security of non-expendable property at warehouses and sea containers

33. Access controls over the two Engineering warehouses located in the logistics yard were not adequate resulting in the theft of items valued at \$9,800. There was no fence around the warehouses, allowing easy access. Also, movements in and out of warehouses were not monitored.

34. Due to a lack of warehousing facilities, the Mission utilizes containers for the storage of assets. These containers were kept in different isolated locations with inadequate physical security. OIOS observed many containers belonging to a contingent scattered in an open land with public access. Although the use of padlocks was being used, it was in some instances subject to abuse. In March 2010, three padlocks were cut from sea containers. Although nothing was stolen, and the incident was reported accordingly to the Security Section, no steps were taken to enhance security measures.

Recommendation 6

(6) The MINUSTAH Office of Mission Support should in coordination with the Security Section ensure that prompt action is taken to improve physical security around warehousing facilities to minimize the risk of loss through theft.

35. *The MINUSTAH Office of Mission Support accepted recommendation 6 and stated that security upgrades are ongoing, the construction of an internal security fence at the Logistics Yard, for securing Engineering warehouses and assets, is completed.* Recommendation 6 remains open pending the completion of security enhancements and upgrades at MINUSTAH warehousing facilities.

D. Asset Disposal

Non-expendable assets pending disposal

36. At the time of the audit, the Property Disposal Unit was making arrangements to sell over 500 assets. These assets consisted of desktop computers, monitors, fuel trucks, refrigerators and televisions. The write-off and disposal of these assets had been approved since 2009. Although the bidding process was already initiated by the Procurement Section, it had yet to result in any offers because the market conditions in Haiti have not been favorable to sell such assets. These assets, which are mainly computer equipment, were rapidly deteriorating and making the sale even less likely as time passes. OIOS is of the opinion that it is essential for the Mission to use other methods such as Scrap-As-Is or Cannibalization or a combination thereof to rapidly dispose of these assets. The Mission needs to take into consideration environmental concerns in disposing of such assets.

Recommendation 7

(7) The MINUSTAH Office of Mission Support should, taking into consideration environmental concerns, determine the most appropriate method of disposing of assets and scrap that are no longer of use or needed by the Mission.

37. *The MINUSTAH Office of Mission Support accepted recommendation 7 and stated that the Mission is in the process of developing specific procedures to modify the disposal method of all assets that have been offered for sale and for which no acceptable bid has been received. These procedures will be in full compliance with DPKO minimum environmental standards, and with due regard to the Haitian Government's regulations and rules. Recommendation 7 remains open pending the establishment of an appropriate method of disposing of assets and scrap that are no longer of use or needed by the Mission.*

V. ACKNOWLEDGEMENT

38. We wish to express our appreciation to the Management and staff of MINUSTAH for the assistance and cooperation extended to the auditors during this assignment.

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	The MINUSTAH Office of Mission Support should task the Property Management Section with: (a) formulating an overall strategy with a clear set of priorities and timelines for the implementation of the policies and procedures dealing with property management; and (b) coordinating the actions of all the units involved in property management to ensure that asset control and accountability is maintained at each level of MINUSTAH.	Strategy	High	O	Receipt of the Mission's strategy to implement policies and procedures dealing with property management and the terms of reference for the newly established Property Management Section.	May 2011
2	The MINUSTAH Office of Mission Support should provide, along with its present monthly reports to Management and DFS, a report on the implementation of the Mission's strategy to up-date non-expendable and expendable property records with the aim to ensure that they are complete and accurate.	Governance	High	O	Receipt of progress reports on the implementation of the Mission's strategy to up-date non-expendable and expendable property records and confirmation that update has been completed.	June 2012
3	The MINUSTAH Office of Mission Support, as part of its overall strategy in up-dating non-expendable and expendable records, should ensure that the physical verification of assets along with the related reconciliation with the Galileo inventory system is completed by 30 June 2011.	Operational/ Compliance	High	O	Receipt of documentation indicating that the physical verification and related reconciliation with the Galileo inventory system has been completed.	June 2011
4	The MINUSTAH Office of Mission Support should provide guidance to the Self-accounting units on case presentation to ensure that write-off requests are supported by adequate documentation.	Operational	Medium	O	Receipt of documentation on the guidance provided to Self-Accounting Units on case presentation of write-off requests.	July 2011

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
5	The MINUSTAH Office of Mission Support, as part of its overall strategy in up-dating non-expendable and expendable records, should ensure that the Local Property Survey Board urgently convenes a meeting/s to deliberate and conclude on cases pending write-off.	Operational/ Compliance	Medium	O	Receipt of documentation to evidence that the LPSB has met and concluded the current cases pending write-off.	July 2011
6	The MINUSTAH Office of Mission Support should in coordination with the Security Section ensure that prompt action is taken to improve physical security around warehousing facilities to minimize the risk of loss through theft.	Operational	Medium	O	Confirmation of the completion of security enhancements and upgrades at MINUSTAH warehousing facilities.	31 December 2011
7	The MINUSTAH Office of Mission Support should, taking into consideration environmental concerns, determine the most appropriate method of disposing of assets and scrap that are no longer of use or needed by the Mission.	Operational	Medium	O	Receipt of a copy of the procedures established for disposing of assets and scrap that are no longer of use or needed by the Mission.	30 June 2011

1. C = closed, O = open

2. Date provided by MINUSTAH in response to recommendations.