



INTERNAL AUDIT DIVISION

REPORT 2025/079

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

MONUSCO needed to better align asset acquisitions and holdings with its strategic direction, and strengthen key internal controls over the management of assets, notably items in transit and disposal of real-estate properties

**24 December 2025
Assignment No. AP2024-620-01**

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO). The objective of the audit was to assess the effectiveness and efficiency of asset management in MONUSCO. The audit covered the period from 1 January 2024 to 30 September 2025 and included: (a) oversight, planning and monitoring; and (b) physical verification, write-off and disposal of assets.

MONUSCO was taking action to reduce its footprint in the eastern part of the Democratic Republic of the Congo in line with its strategic direction. However, the trend in asset acquisitions and holdings was not fully aligned with downsizing plans, and the movement of assets across duty stations needed to be better executed. There were also gaps in the monitoring of “in transit” items, and the disposal of real estate properties did not comply with established procedures.

OIOS made seven recommendations. To address issues identified in the audit, MONUSCO needed to:

- Implement a mission-wide asset acquisition and management strategy that is aligned with its transition-oriented approach to supporting mandated operations.
- Strengthen asset movements by conducting a comprehensive risk assessment to ensure safe transportation and timely verification and inspection of assets.
- Ensure all staff with delegated authorities over property management complete the mandatory training on the essentials of property management.
- Review all items marked as in transit, verify their physical status and update Umoja records; investigate and document action taken on unaccounted-for items; and periodically monitor all in-transit assets.
- Implement measures to control the use of virtual receipt of procured items and ensure that it is only used in exceptional circumstances.
- Monitor write-off performance data and address delays; follow up on high-value cases submitted to the Headquarters Property Survey Board; and ensure timely inspections by the Board of Survey.
- Investigate the circumstances surrounding the gifting of 14 real estate properties and the missing rations warehouse; ensure proper handover documentation is maintained; and submit the remaining seven real estate disposal cases to the Headquarters Property Survey Board.

MONUSCO accepted the recommendations, implemented one and initiated action to implement the remaining recommendations. Actions required to close the recommendations are indicated in Annex I.

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Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).
2. In accordance with Security Council resolution 2717 (2023), MONUSCO and the government of the Democratic Republic of the Congo (DRC) adopted a joint Comprehensive Disengagement Plan which included three distinct and successive phases to withdraw MONUSCO troops and personnel. In line with Phase 1, MONUSCO completed its withdrawal from South Kivu on 30 June 2024, but implementation of the other phases was on hold partly due to the ongoing conflict in the eastern part of DRC. In January 2025, due to the escalation of the conflict, the Mission evacuated and relocated non-critical international and national staff, respectively. Subsequently, the Mission, in April 2025, embarked on an initiative to reduce its asset holdings in Goma and transfer to Entebbe, Uganda.
3. As of 30 September 2025, MONUSCO had a total of 48,485 assets, equipment and real estate with a total net book value (NBV) of about \$103 million. Table 1 shows MONUSCO's total holdings of assets, equipment and real estate.

Table 1: MONUSCO's assets, equipment and real estate as of 30 September 2025

Classification	Quantity	Value (\$)
Assets and equipment ¹	48,372	70,220,681
Real estate	113	33,045,022
Total	48,485	103,265,703

4. The Property Management Unit (PMU) is responsible for maintaining accurate records of all United Nations property, ensuring timely receipt and tagging of assets and equipment, overseeing the use, transfer and disposal of assets, and reconciling Umoja data with physical records. The Unit is headed by a Property Management Officer at the P-4 level, reporting to the acting Chief of the Supply Chain Management Service at the P-5 level. As of 30 September 2025, the Unit had a total of 26 posts consisting of 14 international and 9 national staff and 3 United Nations volunteers. The Property Control and Inventory Unit within PMU is responsible for physical asset verification and reconciliation of records.
5. Umoja, the United Nations' enterprise resource planning system, provides a centralized platform to record, track, and manage the Mission's assets from acquisition to disposal. Dashboards managed by the Business Transformation and Accountability Division (BTAD) and Global Asset Management Policy Service (GAMPS) provide key data on the Mission's performance against asset management metrics.
6. Comments provided by MONUSCO are incorporated in italics.

¹ An equipment refers to tangible, movable property that costs less than \$5,000 and is tracked in Umoja, while an asset is a broader category encompassing all items of economic value, such as equipment, buildings, or software, meeting the capitalization threshold of \$5,000 or more and tracked in Umoja for depreciation and financial reporting.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the effectiveness and efficiency of asset management in MONUSCO.
8. This audit was included in the 2025 risk-based work plan of OIOS due to operational and financial risks related to the management of assets, including ongoing Mission activities to downsize asset holdings.
9. OIOS conducted this audit from August to October 2025. The audit covered the period from 1 January 2024 to 30 September 2025 and included: (a) oversight, planning and monitoring; and (b) physical verification, write-off and disposal of assets. The management of consumables was excluded from the scope of the audit. This is because 62 per cent of consumables is related to spare parts, which was covered by OIOS in a separate audit of vehicle and spare part management.
10. The audit methodology included: (a) interviews with key personnel involved in the management of assets; (b) review of relevant documentation; (c) analysis of asset-related data in Umoja including items under write-off and in closed locations; (d) physical verification of selected assets and equipment in Beni, Bunia, Entebbe and Goma; and (e) observation of meetings of the asset downsizing task force.
11. To assess the reliability of data pertaining to asset management, OIOS: (a) reconciled Umoja data with physical verification of assets and data reported on dashboards maintained by BTAD and GAMPs; and (b) collaborated with MONUSCO personnel to identify and address data-related issues. Discrepancies such as inaccurate physical location of assets were brought to MONUSCO's attention. Based on the review, OIOS determined that the data were sufficiently reliable to address the audit objective.
12. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Oversight, planning and monitoring

There was strong commitment by senior managers in managing assets

13. With the ongoing presence and control of parts of eastern DRC by armed groups and a high risk of disruptions to mission support activities, one of the strategic priorities of the Mission was to reduce its footprint in the east, including overall reduction of asset holdings through rigorous inventory control and disposal of unserviceable assets, and enhance its logistical capacity in Entebbe, Uganda. This was in line with the Mission's overall transition-oriented approach and the Special Representative of the Secretary-General (SRSG)'s strategic directive for Entebbe to be a central hub for logistics support and the final departure point, in the eventual drawdown and liquidation of the Mission.
14. In response to the SRSG's strategic direction and building on the work of an asset disposal taskforce that was set up in November 2020 to review and make recommendations to reduce the Mission's asset holdings, the Mission established a new asset downsizing taskforce in April 2025. The new taskforce, chaired by the Director of Mission Support (DMS) and comprised of heads of technical units and property management teams, was tasked with reducing the Mission's asset holdings in Goma, in response to the prevailing crisis. OIOS attended eight of the biweekly taskforce meetings in an observer capacity and noted strong engagement and commitment by the DMS and other members of the group, including proactive and systematic follow-up on assets located in closed sites and ongoing transfers from Goma to Entebbe. The taskforce had clear targets and timelines and there was regular monitoring of progress by the DMS.

Nonetheless, OIOS noted implementation gaps, as stated below, especially the need for a more strategic approach to the management of assets to ensure full alignment with the Mission’s transition-oriented approach, and strengthened oversight of asset write-off and disposal processes.

Need for asset acquisition and holdings to be aligned with downsizing plans

15. Between 1 January 2018 to 31 December 2024, MONUSCO closed 19 of its 24 operating locations and reduced its personnel² from approximately 11,000 to 2,500. However, while the Mission’s footprint had reduced by about 78 per cent, there was only a 13 per cent reduction in assets and equipment³ from 55,000 items with a total NBV of \$89 million to 48,000 items valued at \$70.2 million. Although an asset disposal taskforce had been in place since 2020 with the main objective of reducing the Mission’s asset holdings, there was room for significant progress to be made as the current level of asset holdings remained high, comparable to that of 2018 when the Mission operated in 24 locations.

16. Also, despite the reduction in operating bases and number of staff, there was only a nominal reduction in new asset acquisitions averaging about 4,000 items annually, with a peak of about 7,000 in 2024 as shown in Table 2.

Table 2: Asset and equipment acquisition trend from 2018 to 2025

Period	Quantity of assets/equipment bought	Acquisition value
2018	1,249	\$10 million
2019	1,639	\$6.9 million
2020	3,968	\$11.8 million
2021	3,912	\$20.2 million
2022	5,120	\$23 million
2023	6,551	\$20.7 million
2024	7,233	\$10.9 million
2025 (through 30 September)	3,698	\$9.8 million
Total	33,370	\$113.3 million

17. Out of the 48,000 total asset and equipment holdings as of 31 December 2024, 11,000 with an NBV of \$14.5 million were held in warehouses across the five main operational hubs. Of these, about 6,300 (57 per cent) were classified as slow-moving items, having remained unused for one to five years. Discussions with managers from the field technology and engineering sections, whose units accounted for nearly 80 per cent of new acquisitions, and a walk-through of the electronic purchase request tool used to initiate acquisitions, indicated that procedures were in place to ensure that newly acquired items did not duplicate existing slow-moving stock.

18. Yet, the continued high level of asset holdings was not fully aligned with the Mission’s overall transition-oriented approach to its operations, and this would lead to overstocking, inefficient utilization of resources and rushed and uneconomical disposal of items during the eventual downsizing and liquidation of the Mission. OIOS noted that similar concerns related to the overall management of assets in peacekeeping missions have been previously raised by the Board of Auditors. Specifically related to the

² Civilian, military and police

³ Assets in stock and in use

downsizing and liquidation of the United Nations-African Union Mission in Darfur, the Board of Auditors noted that there was uneconomical disposal of assets which was partly due to scattered and excessive build-up of property, plant, equipment and inventory holdings⁴.

19. There was a need for asset acquisitions to be better aligned with the Mission's strategic priorities and direction and to minimize the risk of overstocking. OIOS noted that although the DMS had highlighted, in one of the task force meetings, that there was a need for the Mission to reduce spending on new acquisitions, as of 30 September 2025, about \$10 million had been spent on new acquisitions, comparable to that of 2024.

(1) MONUSCO should develop and implement a mission-wide asset acquisition and management strategy that is aligned with its transition-oriented approach to supporting mandated operations.

MONUSCO accepted recommendation 1 and stated that it will develop a mission-wide asset acquisition and management strategy aligned with its transition-oriented approach. Asset requirements will be forecasted using the Umoja Supply Chain Planning Tool and they will be reviewed regularly, with decisions based on data-driven analysis in line with the Secretary-General's Data Strategy 2.0. Purchase requests that are not aligned with the approved demand will be submitted to Mission management for approval prior to initiation of the procurement process.

Need for a comprehensive risk assessment to guide the movement of assets across duty stations

20. In line with prevailing threats and the strategic direction of the Mission to significantly reduce its footprint in Goma, in April 2025, the asset downsizing taskforce set a goal of reducing the NBV of assets and equipment in Goma from \$26.9 million to no more than \$8 million within two months, to align Goma's holdings with those of the field offices in Bunia and Beni. As of 30 September 2025, the Mission indicated that it had completed all movement of assets from Goma to Entebbe with the movement of 350 containers. OIOS' analysis showed that the Mission spent about \$300,000 to transport the 350 containers. This included movement by 150 trucks by the Mission's white fleet at a total cost of about \$213,000⁵ in addition to \$37,000 in tolls and border crossing fees; and 25 trucks by a contracted third-party logistics company at a total cost of \$50,000. OIOS observed the following:

(a) Although the Mission had dispatched a total of 350 containers, analysis of Umoja data showed that only about 2,700 assets and equipment valued at \$4.2 million were transported in the containers. As of 30 September 2025, there were about 14,414 assets and equipment with total NBV of \$22.7 million still in Goma, three times the initial target of \$8 million that was set by the taskforce in April 2025. There was no documented analysis, taking into account prevailing factors including current or anticipated staffing levels in Goma, to support the basis for the \$8 million target. As a result, there was no assurance that the actual reduction of 16 per cent in asset holdings in Goma (from \$26.9 million to \$22.7 million) compared to a target of 70 per cent (26.9 million to \$8 million) was aligned with the Mission's strategic direction to significantly scale down its operations and reduce footprint in Goma.

(b) Although 314 of the 350 dispatched containers had arrived in Entebbe as of 30 September 2025, only 24 (8 per cent) had been opened, goods accounted for and transferred to warehouses for storage in a period of six months. The slow processing was due to insufficient staffing and heavy-handling equipment to move the containers. Such delays expose the Mission to losses from obsolete / deteriorating asset

⁴ (A/76/5 (Vol. II))

⁵ Cost includes about \$171,000 in daily subsistence allowance for drivers and assistants, and \$43,000 for fuel

conditions, and an increased risk of misappropriated / tampered assets going undetected for prolonged periods.

(c) There was also a need for better management of the process to ensure that resources are being utilized to move assets that are in good/serviceable working condition and that assets are properly safeguarded during transportation. Approximately 79 per cent of the assets and equipment in the 24 processed containers arrived in poor condition, according to warehouse management. Discussions with technical staff responsible for information and technology, whose equipment was mostly affected, indicated that they did not participate in overseeing the packaging and handling of related items to ensure they were properly safeguarded, particularly for fragile equipment.

21. OIOS notes that the Mission has been operating in a very fluid and uncertain environment since January 2025 and this has necessitated changes in the planned movement of assets. The Mission was also in the process of reorganizing its operations in line with a fit-for-purpose plan to ensure efficient and effective delivery of its mandate, taking into account future transition plans and eventual exit. Nevertheless, considering that Entebbe is intended to serve as the Mission's central hub for logistic support and the final departure point, additional movement of assets to Entebbe is expected, which needed to be properly planned and executed based on an assessment of risks and challenges.

(2) MONUSCO should, based on a comprehensive risk assessment, implement measures to ensure: (a) the safe transportation of assets and equipment that are in good working condition; and (b) timely verification and inspection of all assets received at the destination.

MONUSCO accepted recommendation 2 and stated that all future large-scale inter-mission shipments will be planned based on Mission Support Division leadership's strategic directive and comprehensive risk assessment. Relevant guidance will be issued by the Chief of the Supply Chain Management Service to all concerned sections to ensure compliance, including on shipment consolidation and appropriate packaging of items. The Central Warehousing Section will ensure timely physical verification and inspection of all assets received at mission-wide hubs and the Entebbe Support Base.

Need for compliance with mandatory training requirements

22. In accordance with the delegation of authority framework, all staff with delegated authority over property management should complete a mandatory training course on the essentials of property management

23. However, records showed that as of 30 September 2025, only 50 per cent of required staff had completed the training course. MONUSCO did not actively monitor and ensure compliance with the requirement for staff to complete this course within the prescribed six months of accepting the delegated authority. Completion of this course is essential for the exercise of related authorities over property management to ensure proper accountability and risk mitigation.

(3) MONUSCO should ensure all staff with delegated authorities over property management complete the mandatory training on the essentials of property management.

MONUSCO accepted recommendation 3 and stated that action has been taken. Of the two remaining officials with delegated authority, one had completed the training and the other had check out of the Mission.

B. Physical verification, write-off and disposal of assets

Items were physically verified but the quality of data could be improved

24. MONUSCO conducted annual physical verification of assets and the related key performance indicator, monitored by BTAD, showed that it consistently met the target of 100 per cent of assets verified, within a 2 per cent tolerance rate. Assets not physically verified were flagged as “not found” for further investigation.

25. OIOS selected a sample of 500 assets for physical verification across Beni, Bunia, Entebbe, and Goma and found that items were traceable. Items stored in warehouses were neatly stacked and labelled with bin cards, facilitating efficient verification. However, there were data quality issues which could impede the effectiveness of the Mission’s periodic verification process. For example, out of 129 items sampled for physical verification in Entebbe, 11 items with a total depreciated value of \$12,000 were incorrectly recorded in Umoja as located at the Entebbe warehouse. Some items had already been shipped out of Entebbe to Beni and Bunia, but the records had not been updated, while others were still in Goma, pending transfer to Entebbe. MONUSCO attributed the inconsistencies to operational constraints due to the high volume of asset movements from/to Entebbe

26. OIOS’ review of Umoja data also showed that 65 assets were marked in Umoja as “assigned” without any staff member listed as the custodian, rendering them untraceable and diluting accountability for loss or damage of assets. MONUSCO explained that such gaps often arose during staff transitions, relocations, or temporary assignments. Subsequently, the Mission informed OIOS that it was taking action to conduct a comprehensive review of asset data in Umoja to identify and correct inaccuracies.

Need to closely monitor and follow up items in transit

27. As of 30 September 2025, MONUSCO had 2,506 assets and equipment shown in Umoja as “in transit”, with a combined acquisition cost of \$3.8 million, some of which, however, had been in transit since 2016, as shown in Table 3 (by year) and Table 4 (by type of assets).

Table 3: Quantity and value of assets and equipment in transit since 2016

Year	Number of items in transit	Acquisition value (\$)
2016	2	5,705
2017	54	246,273
2019	57	21,140
2020	102	92,719
2021	19	179,224
2022	616	860,913
2023	358	561,333
2024	765	85,842
2025	533	1,818,752
Total	2,506	3,871,932

Table 4: A summary of assets and equipment in transit as of 30 September 2025

Type of asset / equipment	Quantity	Acquisition value (\$)
Prefabs	74	1,207,112
Containers	40	306,229
Water treatment plants	109	255,758
Node units	37	239,439
LRC radar	34	209,720
Handheld radios	44	196,396
Computer servers	17	148,100
Rescue set	46	136,620
Net switches	33	121,984
Others ⁶	2,072	1,050,574
Total	2,506	3,871,932

28. Discussions with PMU indicated that 700 of these items were virtually received⁷ in Umoja but had not been physically received by the Mission. However, OIOS noted that 50 of these items had been “in transit” for over three years while the remaining 650 for more than one year. The items included: (a) 15 outdoor wireless access points with a total cost of \$119,000 acquired in June 2022; and (b) three 48-port network switches with a cost of \$21,000 purchased in June 2022.

29. There was insufficient evidence to demonstrate that the Mission had adequately investigated the whereabouts of these items or conducted appropriate follow-ups with the vendors. Assets remaining in transit for an extended period increases the risk of misappropriation, as items may have been received but not properly recorded in the system. In addition, there were also 33 items of information and communication technology equipment with a total NBV of \$15,948 that were initially located in South Kivu, but their status was later changed to “in transit” after the closure of the Mission’s operations in 2024. However, at the time of the audit, these items remained unaccounted for and had not been returned to the Mission’s warehouse nor physically inspected by the Property Control and Inventory Unit. As most of the previous users had already left the Mission, the Property Management Unit subsequently declared the items lost and submitted an incident report to the Security Section to initiate an investigation.

30. OIOS notes that virtual receipt of items may be necessary in exceptional circumstances, such as when supply routes are not immediately accessible (as was the case during the COVID-19 pandemic). However, if not properly controlled, such practice could be misused resulting in loss and misappropriation of assets and inaccurate financial statement reporting.

(4) MONUSCO should: (a) conduct a review of all items recorded as in transit, verify their physical receipt or status and update asset records in Umoja; (b) investigate all unaccounted-for items and document corrective action taken; and (c) implement a periodic monitoring mechanism of all items recorded as “in transit” in Umoja.

MONUSCO accepted recommendation 4 and stated that action was ongoing and most of the shipments have arrived, with a smaller portion still in transit. Identified discrepancies will be formally reported for corrective action and reconciliation. The Mission has also introduced a bi-weekly review of all

⁶ These include fire extinguishers, satellite telephones, bulletproof vests, access control systems used at airports, medical equipment such as defibrillators, among others.

⁷ “Virtual receipt” refers to the practice of recording goods as received in Umoja without their actual physical delivery, with the expectation that the supplier will dispatch them immediately after receiving payment.

items listed as “in transit” to ensure timely follow-up on stock movements and incoming goods. Recommendation 4 remains open pending evidence of implementation

(5) MONUSCO should implement measures to control the use of virtual receipt of procured items and ensure that it is only used in exceptional circumstances.

MONUSCO accepted recommendation 5 and stated that its use of incoterms that require payment before the physical receipt and inspection of goods was rare. It was mainly used for systems contracts established by the Procurement Division, and the Mission does not have control over the incoterms used and approved for each global contract. However, to the extent feasible, the Mission will severely limit its use of Incoterms that require the use of virtual receipt of goods.

The write-off and disposal of assets and equipment were generally justified and documented

31. A total of 17,842 assets with a NBV of \$7.3 million were written off by MONUSCO in 2024 and 2025. OIOS’ review of 100 write-off cases for various assets with a total NBV of \$80,000 showed that the decision to write off assets was justified and documented as follows:

- In 59 cases, assets were written off after they were assessed by technical units as either worn out due to normal wear and tear, or faulty and beyond repair. Seventeen cases were related to surplus items from the closure of field offices and the Mission’s assessment that it was more cost-effective to write off and dispose of these items in their location, rather than transferring to another field office.
- Fifteen assets were written off due to damage (1 item), loss (12 items) and theft (2 items). OIOS reviewed relevant incident reports for 7 of the 12 lost items and noted that the cases were duly investigated by the Security Investigation Unit. For the remaining five cases, one was still pending investigation and the remaining four were not investigated and this was in accordance with standard operating procedures of the Unit as their NBV was below \$500. The damaged asset was a handheld radio with a \$0 NBV, and the two cases of theft were related to stolen laptops due to looting and vandalism of a field office. Where relevant, MONUSCO took action to establish accountability, with personal liability determined for the four stolen and two lost items, and the remaining cases were assessed as not resulting from personal negligence or intent.
- The remaining cases were related to nine prefabs with \$0 NBV. However, there was no supporting documentation in Umoja, such as the DMS’ approval to initiate the process, to support the decision to write off these assets. Discussion with property management staff indicated that the disposal of these items was still pending due to the missing documentation.

32. OIOS also reviewed the disposal process related to the 100 sampled items and noted the following:

- Forty-two items were disposed of by gifting to government entities and non-governmental entities. Documentation in Umoja showed that requests for gifting were initiated by host government entities or non-governmental organizations, and the Local Property Survey Board or the PMU reviewed the cases as appropriate. Fourteen sea containers were sold to a United Nations agency at a total fair value of \$5,000.
- Eight items (three tents, three prefabs and two generators) were earmarked for commercial sale but OIOS noted that buyers could not be found for the tents and prefabs, and the items were subsequently scrapped. The sale of the two generators was pending at the time of the audit; and

- Twelve assets past their economic use full life, were scrapped; the nine prefabs mentioned earlier were pending disposal and the remaining 15 items related to assets that were written off due to loss, theft or damage.

33. The disposal methods and process were sufficiently supported, documented, reviewed by appropriate survey boards and approved by the Director of Mission Support or the Chief of PMU in accordance with their respective delegated authorities.

Need to monitor and address write-off delays and post-facto approvals

34. In accordance with the United Nations property management policy, write-offs must be completed within 90 days to ensure accurate property records and reliable financial reporting. This process starts from the time an asset is deemed non-usable to the time the write-off process is initiated.

35. Performance data published by BTAD showed that out of the 17,842 write-off items finalized by MONUSCO in 2024 and 2025, 6,702 (38 per cent) with an acquisition value of \$29.9 million took an average of 120 days (ranging from 91 and 2,325 days) to complete. Despite continued underperformance against this KPI there was no evidence that the Mission regularly reviewed and analysed the underlying data provided by BTAD for corrective action.

36. OIOS review of the 100 sampled write-off case showed that approval was delayed in 57 cases. This included: (a) 12 cases due to insufficient documentation, such as Board of Survey reports or inter-office memoranda seeking the approval of the DMS to initiate the write-off process; (b) 5 cases each exceeding \$25,000 that were submitted to the Headquarters Property Survey Board (HPSB) between December 2024 and June 2025 and remained pending for periods ranging from 3 to 10 months, with no evidence of follow-up; and (c) the remaining 40 cases were delayed without any documented reasons. The write-off process for 34 cases was completed before disposal, as required, while nine cases were still pending due to insufficient documentation. There were also 15 cases where the technical units disposed of assets and equipment without inspection by the Board of Survey.

37. Unjustified delays or disposal of equipment without inspection by the Board of Survey weakened accountability and reflected insufficient oversight of the disposal process.

(6) MONUSCO should: (a) regularly monitor its performance and underlying data on the key performance indicator related to write-offs and develop an action plan to address delays; (b) follow-up on high-value cases submitted to the Headquarters Property Survey Board to ensure timely review; and (c) implement measures to ensure timely inspection by the Board of Survey.

MONUSCO accepted recommendation 6 and stated that it routinely monitored its write-off performance, using available analytics tools. It will continue to follow up on high-value cases awaiting approval from the HPSB. However, delays persist due to the ex post facto nature of some cases and resource constraints at United Nations Headquarters, which are outside the control of the Mission. MONUSCO further acknowledged that the rapid pace of closure in South Kivu contributed to delays in inspections by the Board of Survey, but it will introduce a mechanism to more effectively track and support timely inspections going forward.

Disposal of real estate in closed locations did not comply with established procedures

38. MONUSCO had 15 real estate properties in Bukavu and Uvira, with a total NBV of \$4 million. Following the closure of these two offices in June 2024, 14 of these properties were disposed of. OIOS review of various supporting documents noted inconsistencies and/or non-compliance with established procedures and delegated authorities in the handling of the 15 properties.

(a) Disposal of properties on privately owned land

39. Discussion with Mission staff indicated that the four properties shown in Table 5 were on privately owned land and were disposed of through gifting to respective landowners. However, OIOS noted that the certificate of handover signed by the Mission and the landlord indicated that the properties were being handed over to the Government and not the landlord, and this created a lack of clarity regarding the actual recipients of the properties. In addition, contrary to the delegation of authority framework which requires HPSB's review prior to the disposal of all items with a depreciated value exceeding \$25,000, these cases were not submitted to the Board for review prior to disposal.

Table 5: Properties on privately-owned land

Asset Description	Date of disposal	NBV (\$)
Office - Uvira	03/05/2024	78,201
Jordan_FPU_ from Kalemie to Uvira	20/06/2024	366,161
Sanitary facilities - Jordan_FPU_Uvira	20/06/2024	234,492
Perimeter fence – Uvira*	28/06/2024	101,504
Total		\$780,359

* Subsequently submitted to HPSB on 25 June 2025

(b) Disposal of properties on Government-owned land

40. MONUSCO disposed of the 10 properties shown in Table 6 by gifting to the government of DRC. However, similar to the four cases noted above, the Mission did not submit these cases to the HPSB for review prior to disposal. In addition, although the certificate of temporary possession supporting the handover was signed by Congolese officials, there was no official government stamp on the certificates. However, of the 10 properties with a total NBV of \$1.2 million, 5 were gifted to the Congolese military and the Mission sought relevant clearance from the Human Rights Due Diligence Policy Secretariat. Such clearance is mandatory to ensure that the Mission does not provide support to non-United Nations security forces when there is a substantial risk that the recipient forces may commit grave violations of international humanitarian, human rights or refugee law.

Table 6: Real estate property gifted to the Government

Asset Description	Date of disposal	NBV (\$)
Toilets SKB COB Bukavu	10/06/2024	135,133
Ablutions Rutemba- Uvira	27/06/2024	115,113
Temporary offices-Rutemba Uvira	27/06/2024	585,993
Rations warehouse - Bukavu	25/06/2024	960,578
Parking area (asphalt) - 2 - Bukavu/Kavumu*	10/06/2024	140,352

Fencing-wall (Masonry) – Bukavu*	10/06/2024	420,819
Enclosure structure-protection shed-metal-Bukavu*	10/06/2024	84,220
Upgrading of electrical systems in Uvira*	27/06/2024	236,936
Walungu base expansion-Bukavu*	10/06/2024	308,493
Fence- Rutemba land-02 – Uvira*	27/06/2024	144,825
Total		\$3,132,461

*Subsequently submitted to HPSB on 25 June 2025

(c) Rations warehouse

41. One of the 15 properties was a rations warehouse in Uvira with an NBV of \$189,000. Umoja records showed that this property was dismantled from Uvira and was supposed to be reassembled in Kinshasa. However, there was no evidence that the structure had been reassembled in Kinshasa, and property management staff could not confirm the whereabouts of the dismantled items.

42. OIOS also noted that all 15 properties were still included in Umoja as part of the Mission’s fixed asset holdings as of 30 September 2025, resulting in inaccurate financial statement reporting. The Mission indicated that the above lapses related to the 14 gifted properties were due to a misconception by staff who assumed that the preliminary approval by the DMS for the disposal process to be initiated was the authority needed to release the properties to prospective beneficiaries.

43. In June 2025, the DMS issued an internal memorandum on stewardship of assets under write-off which aimed to address recurring deficiencies in the write-off process, including timeliness, documentation and handover of assets. However, there was a need for the Mission to conduct a review of the disposal of all real estate properties to ensure proper due diligence was conducted and adequate supporting documentation maintained and to identify root causes and strengthen controls over the write-off and disposal of real estate properties.

44. Also in June 2025, a year after transfer of the properties to beneficiaries, the Mission submitted 7 of the 14 cases involving gifted properties to HPSB for review and was still awaiting a decision at the time of the audit. The Mission was yet to submit the remaining 7 cases to HPSB although the reason for not doing so was not clear.

(7) MONUSCO should: (a) investigate the circumstances leading to the gifting of the 14 real estate properties and the whereabouts of the dismantled rations warehouse in Bukavu, and document corrective action taken; (b) ensure appropriate documentation is maintained to support the handover of properties to beneficiaries; and (c) submit to the Headquarters Property Survey Board the remaining seven cases on the disposal of real estate properties in Uvira and Bukavu.

MONUSCO accepted recommendation 7 and acknowledged the delays in submitting cases to HPSB, noting that it was due to a convergence of extenuating factors. Action was ongoing for technical sections to obtain all required handover documentation and where documents cannot be retrieved, cases will be submitted with gaps clearly indicated. The Mission was in the process of submitting six of the seven remaining disposal cases to the HPSB with justifications for late submission. It has also identified lessons from the earlier shortcomings which will be applied to prevent recurrence while continuing to work with stakeholders to resolve outstanding documentation issues.

IV. ACKNOWLEDGEMENT

45. OIOS wishes to express its appreciation to the management and staff of MONUSCO for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	C/ O ¹⁰	Actions needed to close recommendation	Implementation date ¹¹
1	MONUSCO should develop and implement a mission-wide asset acquisition and management strategy that is aligned with its transition-oriented approach to supporting mandated operations.	Important	O	Receipt of evidence of implementation of a mission-wide asset acquisition and management strategy that is aligned with its transition-oriented approach.	31 December 2026
2	MONUSCO should, based on a comprehensive risk assessment, implement measures to ensure: (a) the safe transportation of assets and equipment that are in good working condition; and (b) timely verification and inspection of all assets received at the destination.	Important	O	Receipt of evidence of measures implemented to ensure: (a) future large-scale inter-mission shipments are supported by a comprehensive risk assessment; and (b) that transported items are timely verified and inspected.	31 December 2026
3	MONUSCO should ensure all staff with delegated authorities over property management complete the mandatory training on the essentials of property management.	Important	C	Action taken.	Implemented
4	MONUSCO should: (a) conduct a review of all items recorded as in transit, verify their physical receipt or status and update asset records in Umoja; (b) investigate all unaccounted-for items and document corrective action taken; and (c) implement a periodic monitoring mechanism of all items recorded as “in transit” in Umoja.	Important	O	Receipt of evidence of: (a) receipt and inspection of items in transit, and reconciliation and corrective action taken on identified discrepancies; and (b) bi-weekly monitoring of items “in transit”.	31 December 2026
5	MONUSCO should implement measures to control the use of virtual receipt of procured items and ensure that it is only used in exceptional circumstances.	Important	O	Receipt of evidence of measures implemented to control and limit the use of virtual receipt of goods.	31 December 2026

⁸ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁹ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

¹⁰ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

¹¹ Date provided MONUSCO in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	C/ O ¹⁰	Actions needed to close recommendation	Implementation date ¹¹
6	MONUSCO should: (a) regularly monitor its performance and underlying data on the key performance indicator related to write-offs and develop an action plan to address delays; (b) follow-up on high-value cases submitted to the Headquarters Property Survey Board to ensure timely review; and (c) implement measures to ensure timely inspection by the Board of Survey.	Important	O	Receipt of evidence of: (a) regular monitoring of key performance indicators related to asset write-offs and corrective action taken, where relevant, (b) follow up with the Headquarters Property Survey Board on all pending cases; (c) measures implemented to ensure timely action by the Board of Survey.	31 December 2026
7	MONUSCO should: (a) investigate the circumstances leading to the gifting of the 14 real estate properties and the whereabouts of the dismantled rations warehouse in Bukavu, and document corrective action taken; (b) ensure appropriate documentation is maintained to support the handover of properties to beneficiaries; and (c) submit to the Headquarters Property Survey Board the remaining seven cases on the disposal of real estate properties in Uvira and Bukavu.	Important	O	Receipt of evidence of: (a) the circumstances leading to the gifting of the 14 real estate properties and the whereabouts of the dismantled rations warehouse in Bukavu; (b) documentation supporting the gifting of real estate properties; (c) submission of all ex post facto cases to the Headquarters Property Survey Board.	31 December 2026

APPENDIX I

Management Response



INTEROFFICE MEMORANDUM


Date: 18 December 2025

Ref: SRSR-MONUSCO-01176-2025

To: Mr. Byung-Kun Min, Director

À: Internal Audit Division, OIOS

From: Bintou Keita

De:  Special Representative of the Secretary-General and Head of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

**Subject: Mission comments on the recommendations in the draft report on
Objet: the audit of assets management in MONUSCO (Assignment No.
AP2025-620-02)**

1. Thank you for your interoffice memorandum of 10 December 2025 (Ref: OIOS-2025-02481) forwarding the draft report on the audit of assets management.
2. I appreciate the opportunity given to the Mission to comment on the findings and recommendations in the report. Attached please find Appendix I with the Mission's comments and relevant attachments, for your consideration.
3. Thank you for your continued support.

Best regards

Annexes: 3

Copy

- Bruno Georges Lemarquis, DSRSG-RC-HC, MONUSCO
- Vivian van de Perre, DSRSG PO, MONUSCO
- Nicoleta Verestiuc, DMS, MONUSCO
- Judith Atiagaga, C-AU, MONUSCO
- David John, C-SCM, MONUSCO
- Khalid Younis, C-TS, MONUSCO
- Daniel Maier, C-SPC, MONUSCO

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MONUSCO should develop and implement a mission-wide asset acquisition and management strategy that is aligned with its transition-oriented approach to supporting mandated operations.	Important	Yes	Chief, Acquisition Planning Section	31 December 2026	<p>MONUSCO accepts recommendation #1 and will ensure that all Technical Sections/Units in Service Delivery take the lead (provided there will be timely availability of annual operational budget) and draw down a mission-wide asset acquisition and management strategy to align with its transition-oriented approach in accordance with changes in Mission mandate that include:</p> <p>(a) Asset acquisition will be forecasted as additional demand in Umoja Supply Chain Planning Tool (SCPT) by Senior demand planner in Technical Sections.</p> <p>(b) Regular review of additional demand for assets in Umoja SCPT and undertake data driven decisions in line with the UN Secretary General's data strategy 2.0 instead of individual opinion(s).</p> <p>(c) Raise electronic Purchase Request (e-PR) for assets as planned in Mission demand plan.</p> <p>Note: Any Technical Section fails to raise e-PR in time and/or to include assets acquisition as part Additional demand in Umoja SCPT and will mandatorily requires the Mission Management written approval prior to raising any Shopping Carts (SCs) for fixed assets.</p>

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	MONUSCO should, based on a comprehensive risk assessment, implement measures to ensure: (a) the safe transportation of assets and equipment that are in good working condition; and (b) timely verification and inspection of all assets received at the destination.	Important	Yes	Chief, Central Warehousing Section	31 December 2026	MONUSCO accepts recommendation #2. The following actions will be taken to implement the recommendations. (a) To implement the recommendations 2 (a), the Central Warehousing Section (CWS) will plan all future large-scale inter-mission shipments based on Mission Support Division (MSD) Leadership strategic directive and comprehensive risk assessment, followed by guidance IOM issued by Chief Supply Chain Management Service (SCMS) to all Sections concerned to ensure compliance including and not limited to shipments consolidation and appropriate packaging to withstand rough terrain handling during the transportation to destination. (b) To implement recommendation # 2 (b), the CWS will ensure timely physical verification and inspection of all assets received at all Mission-wide Hubs and Entebbe Support Base.
3	MONUSCO should ensure all staff with delegated authorities over property management complete the mandatory training on the essentials of property management.	Important	Yes	Chief, Property Management Section	Implemented	The Mission concurs with OIOS observation that the course LMS-2198 was specifically designed for staff delegated with Property Management responsibilities and accepts recommendation #3. In MONUSCO, mandatory training and a subsequent property management proficiency test were required for the Special Representative of the Secretary General (SRSG), Director of Mission Support (DMS), Chief, Supply Management Service (CSCMS), and Chief, Property Management Section (CPMS) designations who hold the Property Management Delegation. The recorded 50% achievement rate indicates that 2 of the 4 designated personnel completed the training and passed the

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						assessment. The DMS has since completed the course (evidence attached for verification) and the SRSG has checked out of MONUSCO. It is therefore requested that this recommendation be closed as implemented.
4	MONUSCO should: (a) conduct a review of all items recorded as in transit, verify their physical receipt or status and update asset records in Umoja; (b) investigate all unaccounted-for items and document corrective action taken; and (c) implement a periodic monitoring mechanism of all items recorded as “in transit” in Umoja.	Important	Yes	Chief, Central Warehousing Section	31 December 2026	<p>The Mission accepts recommendation #4 and the following corrective actions will be taken:</p> <p>(a) Regarding recommendation 4 (1), as of 04 December 2025, out of 518 shipments, 446 were received at Entebbe and 64 shipments are in transit.</p> <p>Summary:</p> <ul style="list-style-type: none"> - Goma total stock shipped (STOs): \$17,113,579.28. - Total stock values received at Entebbe \$16,664,609.28 (97.37%). - Total stock value in transit: \$448,970.00 (2.63%) <p>(b) To address recommendation 4 (b), discrepancies will be consolidated upon full receipt of the 518 shipments at respective final destinations (Beni, Bunia, Entebbe) and officially reported for appropriate actions and data/inventories reconciliation.</p> <p>(c) To implement recommendation 4 (c), the Mission would like to confirm that Central Warehousing Section (CWS) implemented a bi-weekly periodic check on all items in transit. This process involves:</p>

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>i) CWS Front Desk Operations Cell responsible for following up on within-mission stock transfers</p> <p>ii) Local Supply Chain Coordinator responsible for monitoring intra-mission transfers and incoming Purchase Orders (PO) received at ESB.</p> <p>iii) incoming Purchase Orders (PO) received at ESB.</p> <p>An IOM from CCWS regarding this implementation is attached for reference. Therefore, the Mission requests that this recommendation be closed as implemented as this stage</p>
5	MONUSCO should implement measures to control the use of virtual receipt of procured items and ensure that it is only used in exceptional circumstances.	Important	Yes	Chief Procurement Officer	31 December 2026	The MONUSCO Procurement Section (PS) rarely uses Incoterms that require payment before the goods are physically received and inspected in the Mission warehouse. Incoterms such as FCA and FOB are mainly utilized in United Nations Procurement Division (UNPD) system contracts, which fall outside the control of the Mission Procurement Section. For example, during the last financial year, the Mission processed a total of 708 purchase orders, of which 35% were received as virtual good receipts (VGRs). These orders were approved against UNPD system contracts (e.g., Toyota, Nissan), over which the Mission has no control regarding the Incoterms used and approved for each global PD contract. The Mission will, to the extent feasible continue to severely limit its use of Incoterms that require use of VGRs.

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
6	MONUSCO should: (a) regularly monitor its performance and underlying data on the key performance indicator related to write-offs and develop an action plan to address delays; (b) follow-up on high-value cases submitted to the Headquarters Property Survey Board to ensure timely review; and (c) implement measures to ensure timely inspection by the Board of Survey.	Important	Yes	Chief, Claims and Property Survey Unit	31 December 2026	<p>The Mission accepts recommendation 6 except for the parts that fall under the purview of the Headquarters Property Survey Board, over which the Mission has no control.</p> <p>(a) MONUSCO accepts recommendation # 6 (a) and confirms that this has already been implemented. Monitoring of KPIs - Control tools are already available in Power Analytics and is routinely utilized to monitor KPIs on write-off performance, hence this recommendation has already been implemented and may be closed.</p> <p>(b) MONUSCO accepts the recommendation # 6 (b) to follow up on the cases submitted to the Headquarters Property Survey Board (HPSB) Reviews. The Mission has demonstrated instances where there has been follow-up on pending cases. However, the HPSB has indicated the conditionality of processing these cases when they are ex-post facto occurrences. The review of post facto cases is entirely constrained by the available resources at HQ. Time-bound decisions have greater priority. MONUSCO has no control over this phase of the review by HPSB. Therefore, this recommendation may be considered as implemented at Mission level and it would significantly help the Mission, if OIOS takes up this matter with HPSB as this may impact other missions as well.</p> <p>(c) The Mission accepts recommendation # 6 (c), noting that the volume and speed of closures in South Kivu</p>

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						substantially contributed to the delays in inspection by the Board of Survey (BOS). Nonetheless, a mechanism to better track BOS will be explored and implemented.
7	MONUSCO should: (a) investigate the circumstances leading to the gifting of the 14 real estate properties and the whereabouts of the dismantled rations warehouse in Bukavu, and document corrective action taken; (b) ensure appropriate documentation is maintained to support the handover of properties to beneficiaries; and (c) submit to the Headquarters Property Survey Board the remaining seven cases on the disposal of real estate properties in Uvira and Bukavu.	Important	Yes	Chief, Claims and Property Survey Unit	31 December 2026	<p>The Mission accepts all the parts of recommendation #7. The following actions will be taken to address them.</p> <p>(a) Efforts are ongoing for the responsible technical section to provide satisfactory information specific to the disposal of the rations warehouse. In the submission to HPSB dated June 2025 on infrastructure assets, the Mission fully declared its regrets for the delayed submissions and outlined the four main contributing factors for consideration. The same applies to the real estate as explained in the attached communication in which the Mission explained the regret for the delay in the submission, noting that the post facto nature of the cases were caused by a convergence of extenuating circumstances, which were:</p> <ul style="list-style-type: none"> i) From 2022 through to late 2023, the anti-MONUSCO demonstration continued to exacerbate the free movement of UN personnel throughout the Kivu provinces; ii) The logistical challenges required by UNSC 2717 (2023) for the Mission to disengage from South Kivu within a shortened time frame of less than six (6) months; iii) Challenges in maintaining seamless collaboration with government officials who are newly elected from the presidential, legislative, provincial and

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						<p>local elections, along with the uncertainty of their appointments and positions; and</p> <p>iv) Systemic internal Mission issues in processing high volume, high value write-off cases.</p> <p>While the latter contributing factor is being addressed with iterative personnel training, the impact of the external factors was beyond the Mission's reasonable control.</p> <p>(b) The Property Survey Unit (PSU) will continue to engage the responsible Technical Sections and respective stakeholders to provide the required documentation. Where documentation is missing, an executive decision will be made and the cases submitted 'as-is' where the deficiencies will be highlighted. It may however be noted, that most of these beneficiaries by now would have fled the incursion of M23 in that Sector</p> <p>(c) For recommendation # 7 (c), Six (6) of the seven (7) cases have been drafted and ready for submission since September 2025. PSU is making every effort to transmit them to HPSB no later than 15 December for post facto review with justification for the late submission. The contributing factors for the delay are similar to those described for recommendation 7 (a) above.</p> <p>Lessons have been drawn from the deficiencies in the disposal of the 14 real estate properties. These have been fully disclosed in the HPSB cases to prevent future</p>

Management Response

Audit of asset management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						recurrence. The Mission will engage the relevant stakeholders with tenacity to resolve the outstanding cases at (b) and (c), which are predominantly delayed because of the delay in providing acceptable documentation for further processing.