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### Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali

## **Budget performance for the period from 1 July 2019 to 30 June 2020 and proposed budget for the period from 1 July 2021 to 30 June 2022 for the United Nations Multidimensional Integrated Stabilization Mission in Mali**

### **Report of the Advisory Committee on Administrative and Budgetary Questions**

Approved resources for 2019/20	\$1,138,457,900
Expenditure for 2019/20	\$1,136,908,900
Unencumbered balance for 2019/20	\$1,549,000
Appropriation for 2020/21	\$1,183,384,700
Projected expenditure for 2020/21 <sup>a</sup>	\$1,178,331,500
Projected underexpenditure for 2020/21 <sup>a</sup>	\$5,053,200
Proposal submitted by the Secretary-General for 2021/22	\$1,183,917,900
Adjustment recommended by the Advisory Committee for 2021/22	(\$8,755,400)
Recommendation of the Advisory Committee for 2021/22	\$ 1,175,162,500

<sup>a</sup> Estimates as at 31 March 2021.



## I. Introduction

1. During its consideration of the financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) ([A/75/623](#) and [A/75/767](#)), the Advisory Committee on Administrative and Budgetary Questions met online with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 23 April 2021. The comments and recommendations of the Advisory Committee on cross-cutting issues related to peacekeeping operations as contained in its report ([A/75/822](#)), and those pertaining to the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2019 to 30 June 2020, can be found in its related report ([A/75/829](#)).

## II. Budget performance report for the period from 1 July 2019 to 30 June 2020

2. By its resolution [73/320](#) and its decision 73/555, the General Assembly appropriated an amount of \$1,138,457,900 gross (\$1,122,190,600 net) for the maintenance of the Mission for the period from 1 July 2019 to 30 June 2020.

3. Expenditures for the period totalled \$1,136,908,900 gross (\$1,119,558,100 net), reflecting a budget implementation rate of 99.9 per cent. The resulting unencumbered balance of \$1,549,000, in gross terms, represents 0.1 per cent of the overall level of resources approved for the financial period.

4. The unencumbered balance of \$1,549,000 reflects the combined effect of: (a) lower-than-budgeted expenditures under operational costs (\$40,382,100, or 8.8 per cent); and (b) higher-than-budgeted expenditures under military and police personnel (\$26,981,300, or 5.4 per cent) and civilian personnel (\$11,851,800, or 6.4 per cent). Summary information on the redeployments (\$38,833,000, or 3.4 per cent) from group III to groups I and II, as a result of reprioritization of resources, is provided in section III.B of the report of the Secretary-General on the budget performance of the Mission for 2019/20 ([A/75/623](#)). A detailed analysis of variances is provided in section IV of the same report. The Advisory Committee makes a general comment on redeployments between groups in its report on cross-cutting issues in peacekeeping operations ([A/75/822](#)).

5. The Advisory Committee was also informed that the unliquidated obligations for the 2018/19 period as at 30 June 2019 amounted to \$199,380,900, and those for the 2019/20 period as at 30 June 2020 amounted to \$251,436,800.

### *Matters pertaining to the report of the Board of Auditors*

6. In considering the reports of the Secretary-General on the financing of MINUSMA, the Advisory Committee also had before it the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2020 ([A/75/5 \(Vol. II\)](#), paras. 119–128, 135–144, 196–209, 211–238, 245 and 286–292). In its report, the Board had made observations and recommendations pertaining to the Mission with regard to, notably: (a) the justification of need for unmanned aircraft systems; (b) shortfalls in the military contingents; (c) the extension of temporary appointments; (d) weapons and ammunition management; (e) cost recovery for air transportation of non-United Nations passengers; and (f) lessons learned from an arbitral proceeding.

7. With regard to the shortfalls in the military contingents and the prior recommendation to ensure that military units have the needed equipment, the

Advisory Committee was informed that MINUSMA continued to review requirements for equipment, training and operating procedures together with Headquarters and other stakeholders. Predeployment visits were taking place. However, some troop-and/or police-contributing countries sometimes experienced difficulties in maintaining their equipment and services in the extreme operational and environmental conditions of the area of operations. The Committee was also informed that an initiative to centralize all declared caveats and make them assessable was currently under way to ensure that key stakeholders, notably MINUSMA, had a clear understanding of caveats before the deployments were finalized.

8. The Advisory Committee recalls its comment that certain observations and recommendations that relate, among others, to the assessment, tactical deployment and engagement of military units and assets, are matters under the purview of Member States and the relevant organs of the United Nations ([A/75/829](#), para. 14). **The Advisory Committee concurs with the Board of Auditors on the recommendations regarding administrative and budgetary matters and trusts that they will be implemented in a timely manner.**

### III. Information on performance for the current period

9. With regard to current and projected expenditure for the period from 1 July 2020 to 30 June 2021, the Advisory Committee was informed that, as at 31 March 2021, expenditure amounted to \$910,226,600, or 76.9 per cent, of the apportionment of \$1,183,348,700. At the end of the financial period, the estimated total expenditure would amount to \$1,178,331,500, resulting in an estimated unencumbered balance of \$5,053,200.

10. The Advisory Committee was informed that all claims for the reimbursement of troop costs had been settled and the contingent-owned equipment had been paid to 19 April 2021. With regard to death and disability compensation, as at 19 April 2021, an amount of \$10,388,600 had been paid to settle 320 claims since the inception of the Mission, and there were 23 pending cases. **The Advisory Committee trusts that the outstanding claims will be settled expeditiously.**

11. The Advisory Committee was further informed that, as at 19 April 2021, a total of \$8,209,736,000 had been assessed on Member States in respect of the Mission since its inception. Payments received as at the same date amounted to \$7,932,134,000, for an outstanding balance of \$277,602,000. The Committee was further informed that, as at 19 April 2021, the cash available to the Mission amounted to \$525,604,000, which was sufficient to cover the three-month operating reserve of \$201,759,000. **The Committee recalls that the General Assembly has repeatedly urged all Member States to fulfil their financial obligations as set out in the Charter of the United Nations on time, in full and without conditions.**

### IV. Proposed budget for the period from 1 July 2021 to 30 June 2022

#### A. Mandate and planning assumptions

12. The mandate of MINUSMA was established by the Security Council in its resolution [2100 \(2013\)](#). The most recent extension of the mandate until 30 June 2021 was approved by the Council in its resolution [2531 \(2020\)](#). The planning assumptions and mission support initiatives for 2021/22 are summarized in section I.B of the report of the Secretary-General on the proposed budget for MINUSMA for 2021/22 ([A/75/767](#)).

## B. Resource requirements

13. The proposed budget in the amount of \$1,183,917,900 for the 2021/22 period represents an increase of \$533,200 compared with the resources of \$1,183,384,700 approved for the 2020/21 period (see table below).

### Financial resources

(Thousands of United States dollars)

Category	Apportionment (2019/20)	Expenditure (2019/20)	Apportionment (2020/21)	Expenditure 31 March 2021	Cost estimates (2021/22)	Variance	
						Amount	Percentage
Military and police personnel	495 313.0	522 294.3	493 922.9	423 042.1	488 350.5	(5 572.4)	(1.1)
Civilian personnel	183 887.2	195 739.0	196 654.7	153 850.3	224 282.8	27 628.1	14.0
Operational costs	459 257.7	418 875.6	492 807.1	333 334.2	471 284.6	(21 522.5)	(4.4)
<b>Gross requirements</b>	<b>1 138 457.9</b>	<b>1 136 908.9</b>	<b>1 183 384.7</b>	<b>910 226.6</b>	<b>1 183 917.9</b>	<b>533.2</b>	<b>0.0</b>
Staff assessment income	16 267.3	17 350.8	17 365.3	13 745.2	17 980.4	615.1	3.5
<b>Net requirements</b>	<b>1 122 190.6</b>	<b>1 119 558.1</b>	<b>1 166 019.4</b>	<b>896 481.4</b>	<b>1 165 937.5</b>	<b>(81.9)</b>	<b>(0.0)</b>
Voluntary contributions in kind (budgeted)	—	—	—	—	—	—	—
<b>Total requirements</b>	<b>1 138 457.9</b>	<b>1 136 908.9</b>	<b>1 183 384.7</b>	<b>910 227.0</b>	<b>1 183 917.9</b>	<b>533.2</b>	<b>0.0</b>

### 1. Military and police personnel

Category	Authorized 2020/21 <sup>a</sup>	Proposed 2021/22	Variance
Military observers	40	—	(40)
Military contingent personnel	13 249	31 289	40
United Nations police officers	350	345	(5)
Formed police unit personnel	1 570	1 575	5

<sup>a</sup> Represents the highest level of authorized strength.

14. The proposed resources for military and police personnel for 2021/22 amount to \$488,350,500, reflecting a decrease of \$5,572,400, or 1.1 per cent, compared with the apportionment for 2020/21. The decrease reflects reductions under military observers, attributable to the transformation of the full strength of 40 military observers to military staff officers (\$2,165,600), and under military contingents, owing to the lower cost of rations, a higher estimated adjustment against the standard reimbursement to troop-contributing countries for the deployment of non-functional or absent contingent-owned major equipment, and lower anticipated compensation for death and disability (\$6,989,900). The reductions would be offset in part by increases under United Nations police, due to the anticipated provision of United Nations accommodation for a larger number of personnel (\$443,300), and under formed police units, owing to higher costs for contingent-owned equipment and improvements in the deployment of contingent-owned equipment (\$3,139,800) (A/75/767, paras. 133–137).

15. The Advisory Committee was provided with information on the delayed deployment factors for military and police personnel for the 2019/20 and 2020/21 periods, as well those proposed for the 2021/22 period, as follows:

**Delayed deployment factor**

(Percentage)

<i>Category</i>	<i>Actual 2019/20</i>	<i>Approved 2020/21</i>	<i>Actual as at 31 January 2021</i>	<i>Actual as at 28 February 2021</i>	<i>Actual as at 31 March 2021</i>	<i>Actual average as at 31 March 2021</i>	<i>Proposed 2021/22</i>
<b>Military and police personnel</b>							
Military observers	2.5	2.5	82.5	92.5	92.5	55.0	—
Military contingents	8.4	5.0	1.1	1.9	2.0	4.4	6.0
United Nations police	14.9	10.0	19.7	12.3	15.1	22.0	9.9
Formed police units	8.4	8.0	7.7	7.3	7.3	8.0	7.9

**16. The Advisory Committee recommends the approval of the proposals of the Secretary-General for military and police personnel.**

**2. Civilian personnel**

<i>Category</i>	<i>Approved 2020/21</i>	<i>Proposed 2021/22</i>	<i>Variance</i>
<b>Posts</b>			
International staff	825	827	2
National Professional Officers	150	150	—
National General Service staff	755	755	—
<b>Positions</b>			
International staff	2	—	(2)
<b>United Nations Volunteers</b>			
International volunteers	198	200	2
National volunteers	6	6	—
Government-provided personnel	19	19	—
<b>Total</b>	<b>1 955</b>	<b>1 957</b>	<b>2</b>

17. The proposed resources for civilian personnel for 2021/22 amount to \$224,282,800, reflecting an increase of \$27,628,100, or 14.0 per cent, compared with the appropriation for 2020/21. The Secretary-General indicates that the increase is attributable to higher requirements for:

(a) International staff: an increase of \$23,866,800, or 14.9 per cent, owing to higher rates for international salaries based on the revised salary scale, and the application of a vacancy rate of 6.0 per cent for international staff compared with the rate of 8.5 per cent applied in 2020/21;

(b) National staff: an increase of \$2,923,100, or 11.7 per cent, owing to: (i) the application of the lower vacancy rate of 12.0 per cent for National Professional Officers and 11.0 per cent for national General Service staff, compared with the vacancy rates of 16.0 and 13.2 per cent, respectively, applied in 2020/21; and (ii) the impact of the appreciation of the West African CFA franc against the United States dollar;

(c) United Nations Volunteers: an increase of \$807,500, or 8.5 per cent, owing to the application of a lower vacancy rate of 11.1 per cent for United Nations Volunteers compared with the rate of 18.3 per cent applied in 2020/21, and the proposed establishment of two international United Nations Volunteers positions (ibid., paras. 139–141).

### Recommendations on posts and positions

18. The Secretary-General indicates that the budget proposal for the 2021/22 period includes a total of 1,957 civilian posts, reflecting the following main staffing changes:

(a) The establishment of two international United Nations Volunteer positions: one Board of Inquiry Assistant in Bamako and one Associate Political Affairs Officer in Ménaka;

(b) The reclassification of two posts: one post of Supply Officer (P-4) to Senior Supply Officer (P-5) and one Transport Officer from Field Service, level 6, to the P-4 level;

(c) The conversion of one Associate Coordination Officer (P-2) and one Administrative Assistant (Field Service, level 5) from general temporary assistance positions to posts;

(d) The redeployment of one Supply Officer (Field Service) from the Centralized Warehousing Section to the Life Support Section.

### *Reclassification*

19. The Secretary-General indicates that the proposed reclassification of one post of Supply Officer (P-4) to Senior Supply Officer (P-5) in the Life Support Section aims at strengthening oversight, leadership and guidelines so as to support the technical teams managing the contracts. The Secretary-General also indicates that, due to increased insecurity and the dispersed deployment of the Mission's activities, the scope of the requirement for life support commodities has increased (*ibid.*, para. 104). The Advisory Committee notes that it is also proposed that one post of Supply Officer (Field Service) be redeployed from the Centralized Warehousing Section to the Life Support Section to strengthen internal controls (*ibid.*, para. 105). The Committee considers that the proposed redeployment should also provide additional support in terms of oversight and guidelines. **The Advisory Committee is not convinced that the proposed reclassification is justified, and therefore recommends against the proposed reclassification of one post of Supply Officer (P-4) to Senior Supply Officer (P-5).**

20. With regard to the proposed reclassification of a post of Transport Officer from Field Service, level 6, to the P-4 level, the Secretary-General indicates that the Mission requires a subject matter expert to strengthen: the supervision of the transport units; guidance; expected achievements; engagement with stakeholders for transportation requirements; cost-efficiency; and the efficiency of transport operations, which comprise a large fleet of vehicles in multiple locations (*ibid.*, para. 100). **The Advisory Committee is of the view that staff members serving in the Field Service category should have the experience and the technical expertise needed to improve the output of transport units. Therefore, the Committee recommends against the proposed reclassification of a Transport Officer.**

### *Common staff costs*

21. The information provided to the Advisory Committee shows that for 2021/22, the requirement for common staff costs for international staff amounted to \$84,219,200 against actual expenditures of \$72,829,200 in 2019/20, and to \$38,295,200 in 2020/21 as at 31 January 2021. Upon enquiry, the Advisory Committee was informed that common staff costs are composed of numerous elements and budgeting is undertaken based on actual historical data of the basket of

these elements as a whole.<sup>1</sup> The subsequent expenditure depends on the individual situation of each staff member present in the Mission during the financial period. This situation might generate variances between the budgeted and actual amounts, as the composition of the personnel in the Mission varies from one financial period to the next. **The Advisory Committee considers that the expenditure pattern shows a lack of precise budgeting and trusts that more detailed information on the calculation of the common staff costs will be included in the next budget submission on MINUSMA.**

#### *Danger pay*

22. The proposed resources for international staff for 2021/22 include an amount of \$5,277,600 for danger pay. The information provided to the Advisory Committee shows recorded expenditures of only \$1,997,400 in the current period as at 31 January 2021 under this budget line, against an apportionment of \$5,468,500. **In view of this low expenditure and the continued impact of the COVID-19 pandemic, the Advisory Committee recommends a reduction of 10 per cent, or \$527,800, to the proposed resources for danger pay for international staff.**

#### *Vacancy rates*

23. The table below provides a summary of the vacancy rates for civilian personnel experienced for the 2019/20 and 2020/21 periods, as well as those proposed for the 2021/22 period. The Advisory Committee notes the lack of justification for the application of rates that differ from the actual vacancy rates experienced during the current period, in particular for International staff, which has a projected vacancy rate of 6.0 per cent, when the actual average vacancy rate is 7.2 per cent and the actual rate as at 31 March 2021 is 7.8 per cent.

Category	Actual 2019/20	Approved 2020/21	Actual as at 31 January 2021	Actual as at 28 February 2021	Actual as at 31 March 2021	Actual average as at 31 March 2021	Projected 2021/22
<b>Civilian personnel</b>							
International staff	8.0	8.5	7.5	7.2	7.8	7.2	6.0
National staff							
National Professional Officers	14.0	16.0	10.7	9.3	8.7	11.3	12.0
National General Service staff	12.6	13.2	8.6	8.1	8.1	9.7	11.0
United Nations Volunteers							
International volunteers	15.7	18.3	9.6	9.6	7.1	11.6	11.1
National volunteers	100.0	17.0	16.7	16.7	—	66.7	50.0
Temporary positions							
International staff	—	—	50.0	50.0	50.0	50.0	—
Government-provided personnel	26.3	26.0	15.8	5.3	10.5	15.8	15.8

<sup>1</sup> Common staff costs are composed of dependency allowances; representation allowances; hardship and mobility allowances; rental subsidies; contributions to the United Nations Joint Staff Pension Fund; non-family duty station hardship entitlements; staff education grants; commutation of annual leave; appointment/assignment grants; other costs of appointment; repatriation grants; other separation costs; peacekeeping reserve for compensation payments; medical examinations; residential security measures; contributions to medical insurance plans; insurance; education grant travel; home leave travel; family visit travel; travel on appointment; travel on separation; travel on transfer; travel on mission assignment; travel on medical evacuation; and removal of household effects upon appointment.

24. The Advisory Committee reiterates its view that proposed vacancy rates should be based, as much as possible, on actual rates. In cases in which the proposed rates differ from the actual rates, clear justification should be provided systematically in the proposed budget and related documents (A/74/737/Add.8, para. 14, and A/73/755/Add.8, para. 31).

#### *Vacant posts*

25. Upon enquiry, the Advisory Committee was informed that as at 28 February 2021, there were 19 posts vacant for more than two years (4 National Professional Officer and 15 national General Service).

26. The Advisory Committee recalls that in its resolution 74/290, the General Assembly reiterated its concern about the high number of vacancies in civilian staffing, and further reiterated its request that the Secretary-General ensure that vacant posts were filled expeditiously, review the posts that had been vacant for 24 months or longer and propose in the budget submission either their retention with clear justification of need, or their abolishment.

27. Subject to its recommendations in paragraphs 19, 20 and 22 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for civilian personnel. Any related operational costs should be adjusted accordingly.

### 3. Operational costs

(Thousands of United States dollars)

Category	Appportionment (2019/20)	Expenditure (2019/20)	Appportionment (2020/21)	Expenditure as at 31 March 2021	Cost estimates (2021/22)	Variance	
						Amount	Percentage
		(1)	(2)		(3)	(4)=(3)-(2)	(5)=(4)÷(2)
<b>Operational costs</b>							
Consultants and consulting services	640.9	234.6	525.5	287.5	575.7	50.2	9.6
Official travel	4 026.2	3 239.2	4 720.6	1 459.0	4 630.1	(90.5)	(1.9)
Facilities and infrastructure	97 587.3	96 306.3	137 960.3	64 757.0	104 301.2	(33 659.1)	(24.4)
Ground transportation	15 606.5	15 871.4	18 463.3	14 811.6	14 564.5	(3 898.8)	(21.1)
Air operations	145 119.7	122 753.8	160 208.6	102 859.1	172 137.8	11 929.2	7.4
Marine operations	1 224.8	2 295.9	1 840.3	416.4	1 315.7	(524.6)	(28.5)
Communications and information technology	91 860.8	80 208.9	63 712.7	64 086.8	68 147.4	4 434.7	7.0
Medical	9 351.6	15 723.2	8 671.3	9 013.6	8 700.2	28.9	0.3
Other supplies, services and equipment	89 839.9	78 863.9	91 904.5	73 086.9	92 112.0	207.5	0.2
Quick-impact projects	4 000.0	3 378.4	4 800.0	2 556.3	4 800.0	—	—
<b>Subtotal</b>	<b>459 257.7</b>	<b>418 875.6</b>	<b>492 807.1</b>	<b>333 334.2</b>	<b>471 284.6</b>	<b>(21 522.5)</b>	<b>(4.4)</b>

28. The proposed decrease of \$21,522,500, or 4.4 per cent, for 2021/22 for operational costs reflects lower requirements under facilities and infrastructure, ground transportation, marine operations and official travel, which are offset in part by higher requirements for air operations, communications and information technology, other supplies, services and equipment, consultants and consulting



services, and medical ([A/75/767](#), paras. 142–148). **The Advisory Committee notes the overall decreased level of operational costs proposed for 2021/22 but is not convinced that the provided justifications fully support the requirements listed below. Taking into account underexpenditures and the likely continued impact of COVID-19, the Committee, therefore, makes comments and recommends adjustments, as set out below.**

#### *Consultants and consulting services*

29. The proposed resources for consultants and consulting services of \$575,700 for 2021/22 represent an increase of \$50,200, or 9.6 per cent, compared with the apportionment for 2020/21. Upon enquiry, the Advisory Committee was informed that the proposed resources reflect mainly the requirement for the implementation of the Comprehensive Planning and Performance Assessment System, investigation techniques in the military and police context and field occupational safety and health. The information provided to the Committee showed an underexpenditure of \$406,300, or 63.4 per cent, during the 2019/20 period. The Committee notes that, as at 31 March 2021, expenditures of only \$287,500 had been incurred, and that a total expenditure of \$370,600 was projected against an apportionment of \$525,500 for the current period, leaving a projected unspent balance of \$154,900, or 29.5 per cent, as of the end of June 2021. **In view of the need to rely more on in-house capacity, the Advisory Committee is not fully convinced by the justification provided and therefore recommends a reduction of \$86,400, or 15 per cent, to the proposed resources for consultants and consulting services.**

#### *Official travel*

30. The proposed resources for official travel of \$4,630,100 for 2021/22 represent a decrease of \$90,500, or 1.9 per cent, compared with the apportionment for 2020/21. The information provided to the Advisory Committee showed an underexpenditure of \$787,000, or 19.5 per cent, in the 2019/20 period. The Committee also notes that, as at 31 March 2021, expenditures of only \$1,459,000 had been incurred, and that a total expenditure of \$2,054,100 was projected against an apportionment of \$4,720,600 for the current period, leaving a projected unspent balance of \$2,666,500, or 56.5 per cent, as of the end of June 2021. **The Advisory Committee reiterates that greater use should be made of virtual meetings and online training tools and that travel for workshops, conferences or meetings should be kept to a minimum and, if proposed, detailed justifications should be provided. The Committee also emphasizes that travel should be budgeted in full accordance with the provisions of [ST/SGB/2009/9](#) and [ST/AI/2013/3](#). The Advisory Committee recommends a reduction of \$926,000, or 20 per cent, to the proposed resources for official travel.**

#### *Utilities and waste disposal services*

31. The proposed resources for utilities and waste disposal services under facilities and infrastructure of \$6,472,000 for 2021/22 represent an increase of \$5,300, or 0.1 per cent, compared with the apportionment for 2020/21. Upon enquiry, the Advisory Committee was informed that the proposed requirements reflected contractual requirements to support the following services: (a) provision of non-hazardous solid waste and medical waste management (\$3,648,500); (b) wastewater collection, treatment and disposal (\$890,400); (c) hazardous waste services (\$950,000); (d) water and electricity (\$263,071); and (e) pest control and fumigation (\$720,029). The Committee notes that the proposed resources for the contractual services related to utilities and waste disposal services are estimated on the basis of historical data on consumption or needs and would be partly met through contractual arrangements on an “as and when required basis”. The information

provided to the Committee shows an underexpenditure of \$6,225,100, or 67.4 per cent, for the 2019/20 period. **The Advisory Committee is not convinced by the justification provided and therefore recommends a reduction of \$647,200, or 10 per cent, to the proposed resources for utilities and waste disposal.**

#### *Air operations*

32. The proposed resources for air operations of \$172,137,800 for 2021/22 represent an increase of \$11,929,200, or 7.4 per cent, compared with the apportionment for 2020/21. The Secretary-General indicates that the increase is due to: (a) higher rental and operation costs for fixed-wing and rotary-wing aircraft owing to the higher guaranteed fleet costs reflected in the contractual arrangements under negotiation for the manned intelligence, surveillance and reconnaissance platforms, and the replacement of medium military utility helicopters with more costly specialized civilian armoured aircraft; and (b) higher costs in connection with the operation of two systems inclusive of a ground control station to support an additional tasking line for the deployed unmanned medium-altitude long-endurance vehicles, compared with one system in 2020/21 ([A/75/767](#), para. 144).

33. The proposed resources for the deployment and operation of two unmanned medium-altitude long-endurance systems, under equipment and supplies services, amount to \$20,337,500, which represents an increase of \$4,353,800, or 27.2 per cent, compared with the apportionment for 2020/21. Upon enquiry, the Advisory Committee was informed that these air assets would enable the Mission to conduct at least two major operations requiring intelligence, surveillance and reconnaissance in parallel. However, the information provided to the Committee showed an underexpenditure of \$9,493,500, or 43.5 per cent, in the 2019/20 period under equipment and supplies services. The Committee also notes that, as at 31 January 2021, expenditures of only \$334,500 had been incurred against an apportionment of \$15,983,700. **The Advisory Committee is not convinced that the proposed requirements for services under air operations are fully justified and therefore recommends a reduction of \$2,033,700, or 10 per cent, to the proposed resources for these services.**

34. The Advisory Committee was also informed upon enquiry that in total, seven unmanned aircraft systems, including 19 unmanned vehicles, were proposed for deployment in 2021. The Committee was further informed that from 2016 to 2019, the Mission had a commercial contractor that provided intelligence, surveillance and reconnaissance services in Timbuktu. In August 2019, the contract was extended until June 2020, at an annual cost of \$17.8 million; however, it was terminated in December 2019 owing to continuing underperformance. On the basis of the lesson learned, a reliability clause was incorporated into the new contract stating that if the contractor undertook less than 92 per cent of the flight hours tasked, the amount payable by the United Nations would be reduced proportionally. **While taking note of the reliability clause in the new contract, the Advisory Committee, considering the lessons learned from the underutilization of unmanned aerial systems, recommends that the General Assembly request the Secretary-General to evaluate the performance and utilization of the unmanned aerial systems, and to review further the contractual arrangement to include a provision for deduction due to underutilization, and provide an update thereon in the context of the next budget submission (see also [A/75/822/Add.6](#), para. 35).** The Advisory Committee will discuss matters concerning unmanned aircraft systems in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

*Communications and information technology*

35. The proposed resources for communications and information technology of \$68,147,400 for 2021/22 represent an increase of \$4,434,700, or 7.0 per cent, compared with the apportionment for 2020/21. The Secretary-General indicates that the increased requirements are attributable primarily to the acquisition of communications and information technology equipment in support of: (a) the Mission's existing systems for protecting camps against threats from the use of drones by armed groups; (b) satellite earth stations to enhance command and control capabilities, including the secure transmission of data for mobile task forces during long-range ground operations; and (c) the camp perimeter intrusion detection systems in Gao, Ber and Goundam in relation to the Mission's adaptation plan ([A/75/767](#), para. 146).

36. The information provided to the Advisory Committee showed an underexpenditure of \$11,651,900, or 12.7 per cent, in the 2019/20 period. The Committee notes, however, an overexpenditure of \$374,100 for the current period as at 31 March 2021. A total expenditure of \$76,613,900 is projected against an apportionment of \$63,712,700, which would lead to an overexpenditure of \$12,901,200, or 20.2 per cent, as of the end of June 2021. **In the view of the Advisory Committee, this expenditure pattern shows a lack of proper planning and precise budgeting. The Committee is not convinced that the proposed requirement for communications and information technology is fully justified and therefore recommends a reduction of \$3,407,400, or 5 per cent, to the proposed resources for communications and information technology.**

*Other freight and related costs*

37. The proposed resources for other freight and related costs of \$10,204,000, under other supplies, services and equipment, represent a decrease of \$1,532,000, or 13.1 per cent, compared with the apportionment for 2020/21. The information provided to the Advisory Committee showed an underexpenditure of \$7,756,700, or 61.1 per cent, during the 2019/20 period. The Committee also notes that, as at 31 January 2021, expenditures of only \$3,964,900 had been incurred against an apportionment of \$11,736,000. In his report on the budget performance for 2019/20, the Secretary-General indicates that the lower actual requirement for other freight and related costs was due in part to the movement of cargo by the Mission's combat convoy company and its fleet of United Nations-owned trucks, in lieu of contracting vendors ([A/75/623](#), para. 108). Upon enquiry, the Committee was informed that during the current period, because of the hazardous security environment in the northern areas of Mali, surface movements were expected to remain a challenge and the Mission planned to continue the practice of utilizing combat convoy companies and heavy transport units. **Considering that the Mission intends to keep utilizing internal resources, including combat convoy companies, for the movement of cargo, as opposed to relying solely on contracting vendors, the Advisory Committee is not convinced that the proposed requirement for other freight and related costs is fully justified, and therefore recommends a reduction of \$1,020,400, or 10 per cent, to the proposed resources for freight and related costs.**

*Mine detection and mine-clearing services*

38. The Secretary-General indicates that the estimated resource requirements for mine detection and mine-clearing services for 2021/22 amount to \$44,831,000 ([A/75/767](#), para. 121). Upon enquiry, the Advisory Committee was informed that the Mine Action Service is responsible for the strategy, design and monitoring of the mine action programme in the Mission, which is implemented through the United Nations

Office for Project Services (UNOPS). The Mine Action Service provides guidance and ensures oversight of UNOPS performance, liaises with the Mission on the formulation of resource requirements and provides regular performance and budget updates to MINUSMA. The Mine Action Service in Mali is responsible for ensuring that mine action activities, including risk education, survey and clearance, are carried out in a manner that is consistent with, and adheres to, relevant international and national standards and United Nations guidance and policy. Moreover, the Mine Action Service advises the Head of the military component on accreditation and standards related to the quality and tasking of the mine action, and the military units on standards related to quality and tasking.

39. The Advisory Committee was also informed that UNOPS recruits and manages mine action personnel and procures services and assets according to the memorandum of understanding between the United Nations and UNOPS. In addition, UNOPS conducts non-technical surveys and provides technical guidance on explosive hazards and safe ammunition management to facilitate safe operations by missions and awareness training on mines and explosive remnants of war.

40. The Advisory Committee was provided with the table below on the resource requirements for mine detection and mine-clearing services at MINUSMA between 2019 and 2022.

(United States dollars)

<i>Description</i>	<i>Expenditure (2019/20)</i>	<i>Appropriation (2020/21)</i>	<i>Proposed (2021/22)</i>
Personnel	11 447 113	12 957 984	12 735 054
Travel	851 986	1 099 052	976 314
Third-party agreements	27 440 882	25 291 534	25 217 259
Equipment	2 306 475	2 063 409	1 955 333
Operational expenses	1 386 450	1 121 539	568 652
United Nations Office for Project Services fees: locally and centrally managed direct costs and project support costs	3 287 866	3 466 482	3 378 388
<b>Total</b>	<b>46 720 772</b>	<b>46 000 000</b>	<b>44 831 000</b>

41. The Advisory Committee makes further comments on mine action activities in its report on the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2019 to 30 June 2020 ([A/75/829](#)).

**42. Subject to its recommendations in paragraphs 27, 29 to 31, 33, 34, 36 and 37 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for operational costs.**

## V. Other matters

### *Impact of the coronavirus disease pandemic*

43. With regard to the impact of the COVID-19 pandemic, the Advisory Committee was informed upon enquiry that, as at 12 April 2021 at MINUSMA, there were 32 active cases, 653 patients had recovered, 74 personnel had been repatriated and 4 personnel were deceased. The Committee was also informed that the United Nations had recently initiated a plan to provide vaccines to MINUSMA personnel in the field,

including 3,500 doses for 20 per cent of the civilian personnel and 27,500 doses for the uniformed personnel.

44. The Advisory Committee was further informed that the Mission coordinated the United Nations system's joint initiatives to support the continued effective delivery of respective mandates and support the Malian authorities in the implementation of their national response plans for the COVID-19 pandemic. Military and police components, in addition to their usual support, also provided relevant equipment and materials in response to the spread of the virus to their national counterparts, where relevant, to ensure the continued protection of civilians. With regard to the impact of the pandemic on construction projects, the Committee was informed that in order to protect the Mission from this unprecedented situation, more than 90 per cent of the personnel working on several projects across the Mission area had been asked to stay away from Mission bases, and construction projects stalled for extended periods. As a result, the work for many projects ceased completely, with the exception of required enhancements to medical facilities.

**45. The Advisory Committee recalls that the General Assembly noted with grave concern the threat to life, health, safety and security caused by the coronavirus disease (COVID-19) pandemic and the importance of ensuring the safety, security and health of peacekeeping personnel, maintaining the continuity of critical mandate delivery, including protection of civilians, minimizing the risk of mission activities causing the virus to spread and, where appropriate and within mandates, supporting national authorities, upon their request, in their response to COVID-19, in collaboration with the Resident Coordinator and other United Nations entities in the country (resolution 74/290, para. 15). The Committee trusts that updated information will be provided in the next performance report and the next budget submission.**

#### *Security situation*

46. The Advisory Committee was informed, upon enquiry, that the Mission continued to face a complex and challenging environment, and the overall security situation continued to deteriorate, particularly in the centre. These factors, and the vast geographical area the Mission is required to cover in Mali, pose a variety of challenges for the protection of civilians. The Committee was also informed that aviation assets were critical to the success of protection operations and the successful implementation of the Mission adaptation plan. The Mission confronted challenges in the deployment of some of the approved aircraft (military medium utility and armed helicopters, military manned fixed-wing airborne intelligence, surveillance and reconnaissance platforms and unmanned/remotely piloted aerial systems) owing to the absence of tangible pledges from contributing countries, and delays in force generation owing to the COVID-19 pandemic. According to the information provided, the substitution of the medium military utility helicopters with civilian/commercial solutions would provide needed capabilities. The Committee was further informed that MINUSMA was implementing many construction projects in support of the enhancement of security at various locations throughout the Mission area (Kidal, Timbuktu, Gao, Tessalit, Ménaka, Mopti, Ber, Goundam, Aguelhok, Ansongo, Bamako). These projects include side-wall splinter protection, blast protection for air assets, the building of bunkers and perimeter defences, aviation safety, the upgrading of camp infrastructure security and the construction of shooting ranges.

**47. The Advisory Committee recalls that in its resolution 74/290, the General Assembly recognized the increasing security challenges faced by United Nations peacekeepers, reaffirmed its commitment to the improvement of the safety and security of Mission personnel, in particular uniformed personnel, and requested**

**the Secretary-General to further strengthen the measures and to report thereon to the Assembly in the context of the next budget submission for the Mission.**

*Comprehensive Planning and Performance Assessment System*

48. The Secretary-General indicates that MINUSMA will continue to enhance its focus on integrated planning and the integrated delivery of its mandate, including through the Comprehensive Planning and Performance Assessment System, in complementarity with other performance-reporting tools. The Mission will also continue to support and to seek alignment between the System and other key mission planning and performance tools ([A/75/767](#), para. 32).

49. Upon enquiry, the Advisory Committee was informed that MINUSMA had launched the development of its Comprehensive Planning and Performance Assessment System in August 2019 and had run a first test of the tool in December 2019, which informed the need to adapt the tool and increase data collection methods. In mid-2020, the Mission updated its System framework to better reflect the strategic priorities of the Mission, and also added an element to track the impact of the COVID-19 pandemic on mandate delivery and the Mission's efforts to respond to that impact. The Committee was also informed that, following the political crisis of August 2020, the System framework was being updated to reflect the new realities on the ground and the realignment of Mission priorities and planned results in support of the political transition. The Committee was further informed that the System had informed the planning and the development of the Mission's budget proposals for 2020/21 and 2021/22 by facilitating a more results-oriented approach. The use of the System to date has thus shown that the tool can add value to performance monitoring and assessments. However, a key concern, which the Comprehensive Planning and Performance Assessment System has highlighted, is the system-wide proliferation of accountability and planning mechanisms against the approved staffing capacities of the Mission to support and deploy them effectively. The Advisory Committee discusses the matter further in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

*Cost recovery*

50. The Advisory Committee was informed that, during the 2019/20 period, an amount of \$16,519,000 was recovered and that recoveries were recorded as revenue, based on whether such revenue was considered "spendable" or "non-spendable". The Committee was also informed that income generated through the cost recovery process is managed in a dedicated cost recovery fund, which was established as an accounting mechanism to segregate approved resources for mandated activities from income and expenditure for support provided to other United Nations entities and other cost-recovery activities. The Committee was further informed that the support provided by MINUSMA under cost recovery was mainly for fuel and rations, but some support was also recovered for construction and maintenance costs, and communication and information technology.

51. With regard to the costs recovered for air transportation, the Advisory Committee was informed that the vast majority of non-MINUSMA passengers were transported for mandated activities. The Mission makes the decision to recover the costs based on the nature of the travel and recovers costs from all non-MINUSMA air passengers with exceptions for support to the Government of Mali, MINUSMA implementing partners, parties to the peace process (signatories of the Agreement on Peace and Reconciliation in Mali), donors to trust funds, and contractors for contracts that stipulate the Mission's responsibility with regard to providing transportation services. The Committee was also informed that MINUSMA was setting up a monitoring mechanism regarding the rate of cost recovery to ensure compliance with



the existing standard operating procedure. The Committee was informed, upon enquiry, that a new Service Management Unit had been established within the Mission Support Centre in December 2020 to simplify and streamline the process for service requests and related cost recoveries using a clear and well-defined workflow.

52. The Advisory Committee notes that all the recoveries in the 2019/20 period were credited to the Mission allotment account and that there was no clarity on whether any of the recoveries had been recorded as non-spendable and were proposed to be returned to Member States. **The Advisory Committee has made comments and recommendations on cost recovery in its report pertaining to the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2019 to 30 June 2020 (A/75/829, paras. 35–38) and discusses the matter further in its report on cross-cutting issues related to peacekeeping operations (A/75/822).**

#### *Quick-impact projects*

53. Information on quick-impact projects is provided in paragraphs 128 to 131 of the proposed budget (A/75/767). The resources for 2021/22 are estimated at \$4,800,000 for the implementation of 96 projects, compared with requirements of the same amount for 110 projects in 2020/21. The proposed projects relate to: (a) social cohesion, reconciliation, prevention and alternative management of conflict, and confidence-building; (b) the rehabilitation or reconstruction of small-scale public infrastructure; and (c) income-generating activities, and livelihood and socioeconomic projects.

54. With regard to the current period, the Advisory Committee was informed that as at 17 March 2021, actual expenditure for quick-impact projects amounted to \$2.2 million. By the end of April 2021, 95 per cent of the approved resources for quick-impact projects for 2020/21 were expected to be committed as expenditure. The Committee was also informed that, in the light of the projected security situation, quick-impact projects would be focused on areas under State authority. The number of quick-impact projects proposed for 2021/22 reflected the impact of the security situation. The Committee was further informed that MINUSMA had surveyed a sample of 70 quick-impact projects implemented between 2014 and 2017 to assess their efficiency, effectiveness, impact, sustainability and relevance. Overall, this survey provided evidence that quick-impact projects had a positive impact on helping to build peace, stabilizing communities and improving the understanding and perception of MINUSMA and its partners. According to the information provided, such projects have been instrumental in rapidly addressing the immediate needs of the low-income population in both the centre and the north of Mali and fostering support for the Agreement on Peace and Reconciliation in Mali, signed in 2015.

**55. While acknowledging the challenges created by the security situation and noting the results of the survey of quick-impact projects, the Advisory Committee is of the view that the Mission should improve overall planning and conduct regular assessments of the projects. The Committee considers that, building on best practices and lessons learned of the assessments, resources should be deployed on the most impactful projects. The Committee trusts that updated and detailed information on project planning and assessment of the implemented projects will be presented in the context of the next budget submission.**

#### *Programmatic activities*

56. Information on other programmatic activities is provided in paragraphs 124 to 127 of the proposed budget. The Secretary-General indicates that an amount of

\$7,538,700 is proposed for 2021/22 for the implementation of a range of activities, such as electoral support, support for the stabilization of the centre and the north, improving collaboration and building trust between civil society and national and local authorities, the prevention of and response to conflict-related sexual violence, security sector reform, human rights and protection, justice and corrections, and stabilization and recovery. Upon enquiry, the Advisory Committee was informed that despite the political and security impediments, the Mission had improved its implementation rate for programmatic activities. For the 2019/20 period, the implementation rate was 70 per cent, which reflected an increase of 5 per cent compared with the rate for 2018/19. The Committee was also informed that despite the challenges faced by the Mission in connection with the COVID-19 pandemic, the Mission had identified 38 potential projects that were of priority or high priority for implementation.

**57. The Advisory Committee recalls that the General Assembly requested the Secretary-General to ensure that the Mission was responsible and accountable for the use of its programmatic funds, in line with relevant guidance and bearing in mind the specific context in which the Mission operated, and to include, in his next budget submission and performance report, detailed information on the programmatic activities of the Mission (resolution 74/290, para. 19).**

**58. While noting the improvement in the implementation of programmatic activities, the Advisory Committee is of the view that an implementation plan with medium- to long-term projects for the implementation of programmatic activities should be developed. The Committee also considers that the projects should be assessed regularly and based on best practices and lessons learned, and resources should be deployed to the most impactful projects. The Committee trusts that detailed information of the projects assessment and lessons learned will be presented in the context of the next budget submission.**

#### *Environmental initiatives*

**59. The Secretary-General indicates that MINUSMA will continue to manage the environmental impact of its operations and implement its environmental action plan. In terms of renewable energy, the Secretary-General also indicates that hybrid generators for field operations will be acquired during the 2020/21 period, which will generate only approximately 0.32 per cent of total power generation. In addition, a public-private partnership agreement has been negotiated to install a 3 MW photovoltaic system utilizing an environmentally friendly liquid storage system as a pilot project in Bamako (A/75/767, paras. 33, 95 and sect. V). The Advisory Committee recalls that the General Assembly noted the progress made in the implementation of the multi-year environmental strategy to reduce the footprint of peacekeeping operations, and requested the Secretary-General to enhance measures for the implementation of the strategy in all peacekeeping missions, in line with the five pillars of the strategy, in accordance with particular conditions on the ground and in full compliance with the relevant rules and regulations (resolution 74/290, para. 17). The Committee trusts that further information and efficiency measures on the use of renewable energy, including the public-private partnership agreement on the liquid storage system as a pilot project in Bamako, will be provided in the context of the next budget submission. The Committee makes further observations on environmental activities in its report on cross-cutting issues related to peacekeeping operations (A/75/822).**

#### *Gender balance*

**60. The Advisory Committee was informed upon enquiry that, as at 28 February 2021, the percentage of female international staff at MINUSMA was 31 per cent at**



the P-5 and higher levels, 31 per cent at the P-1 to P-4 levels, 26 per cent in the Field Service category and 18 per cent among national staff. The Committee was also informed that, over the past four years, female civilian representation in MINUSMA had increased, in particular for the international category of personnel, and that the Mission had put in place a framework to increase gender parity by issuing an implementation plan to promote the system-wide strategy on gender parity. The document sets targets to achieve by 31 December of each year from 2021 to 2028 and describes specific actions and strategies to be carried out to attract more qualified female applicants. **The Advisory Committee notes the underrepresentation of women among MINUSMA staff and trusts that the Mission will pursue further efforts to enhance the representation of female staff and will provide information thereon in future reports.** The Committee discusses gender balance further in its report on cross-cutting issues related to peacekeeping operations ([A/75/822](#)).

#### *Nationalization*

61. With regard to the nationalization of posts and positions, the Advisory Committee was informed upon enquiry that the Mission had drafted a framework document in 2018 with the intention of establishing a working group to operationalize the nationalization of posts. However, over the past five years, MINUSMA has been challenged by security issues and recently by the COVID-19 pandemic, which prevented the establishment of the working group. The Mission still intends to establish the working group when the situation allows and will continue to make efforts to build its national capacity and identify positions that could be nationalized.

62. **The Advisory Committee recalls that in its resolution 74/290, the General Assembly requested the Secretary-General to consider options for greater nationalization of functions when formulating budget submissions, commensurate with mission mandates and requirements. The Committee trusts that detailed information on the effort to nationalize posts and positions will be included in the next budget submission on MINUSMA.**

## **VI. Conclusion**

63. The actions to be taken by the General Assembly with regard to the financing of the Mission for the period from 1 July 2019 to 30 June 2020 are indicated in section V of the performance report ([A/75/623](#)). **The Advisory Committee recommends that the unencumbered balance of \$1,549,000 for the period from 1 July 2019 to 30 June 2020, as well as other revenue amounting to \$27,271,900 for the period ended 30 June 2020, be credited to Member States.**

64. The actions to be taken by the General Assembly with regard to the financing of the Mission for the period from 1 July 2021 to 30 June 2022 are indicated in section IV of the proposed budget ([A/75/767](#)). **Taking into account its observations and recommendations above, the Advisory Committee recommends that the proposed resources be reduced by \$8,755,400, from \$1,183,917,900 to \$1,175,162,500. Accordingly, the Committee recommends that the General Assembly appropriate the amount of \$1,175,162,500 for the maintenance of the Mission for the 12-month period from 1 July 2021 to 30 June 2022.**