



# General Assembly

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## Seventy-sixth session

Agenda item 165

### Financing of the African Union-United Nations Hybrid Operation in Darfur

## **Donation of assets of the African Union-United Nations Hybrid Operation in Darfur to the Government of the Sudan**

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

#### **I. Introduction**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the donation of assets of the African Union-United Nations Hybrid Operation in Darfur to the Government of the Sudan ([A/76/504](#)). During its consideration of the report, the Committee interacted remotely with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 7 December 2021.

2. The mandate of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) was established by the Security Council in its resolution [1769 \(2007\)](#), adopted on 31 July 2007. In its resolution [2559 \(2020\)](#), the Council decided to terminate the mandate of the Operation by 31 December 2020 and requested the Secretary-General to commence the drawdown of UNAMID personnel on 1 January 2021 and to complete the withdrawal of all uniformed and civilian personnel by 30 June 2021, other than those required for the mission's liquidation.

#### **II. Liquidation activities, including transfer and sale of Operation assets**

##### *Liquidation process*

3. The Secretary-General indicates that by 30 June 2021, UNAMID had successfully completed all drawdown activities, formed a cross-sectional liquidation management team and finalized the liquidation planning. On 1 July 2021, the Operation commenced implementing liquidation activities. Taking into consideration progress made by the Operation during the period from 1 July to 14 September 2021 and other elements including the precarious security situation on the ground, the



United Nations Headquarters instructed the Operation to plan for an accelerated departure from El Fasher (A/76/504, para. 4). Upon enquiry, the Advisory Committee was informed that the original liquidation plan ran from 1 July 2021 to 30 June 2022 and that the Operation now plans for an accelerated exit from Darfur by 31 December 2021. The Committee was also informed that the Operation has been preparing for liquidation since 2018, when the Security Council, in its resolution 2429 (2018), endorsed the recommendations of the special report of the Chairperson of the African Union Commission and the Secretary-General of the United Nations on the strategic review of UNAMID for a new mission concept and a transition concept in collaboration with the United Nations country team, over a two-year period, towards the eventual exit and liquidation of the Operation.

4. With regard to the drawdown of civilian and uniformed personnel involved in the liquidation phase, the Advisory Committee was informed that as at 1 November 2021, the Operation had a complement of 251 civilian personnel in El Fasher and that the Nepalese formed police unit had been repatriated on 31 October 2021. The Committee was also informed that decisions regarding the final repatriation of the civilian staff and the phased reduction of the remaining Indonesian and Pakistani formed police units would be made based the conditions on the ground and guidance from United Nations Headquarters.

5. The Secretary-General indicates that the liquidation activities include a robust environmental clean-up, the bioremediation of contaminated soil and the implementation of long-term environmental monitoring (A/76/504, para. 10). Upon enquiry, the Advisory Committee was informed that the Operation implemented environmental clean-up and restoration activities for the 14 team sites from 1 January to 30 June 2021 and undertook such activities starting on 1 July 2021 for the El Fasher camp, the airport terminal, borehole sites in El Fasher, and Zam Zam tipping site. During the liquidation phase, the Operation continues to coordinate on environmental matters with United Nations Headquarters, the United Nations Logistics Base at Brindisi, Italy, the Rapid Environment and Climate Technical Assistance team and with relevant departments of the Government of the Sudan.

6. In terms of future reports on UNAMID, the Advisory Committee was informed that the Secretary-General will submit four reports to the General Assembly, as follows:

(a) At the seventy-sixth session: the budget performance report for the period from 1 July 2020 to 30 June 2021, which will cover the finalization of the Operation's mandated period for the period from 1 July to 31 December 2020 and its drawdown period from 1 January to 30 June 2021;

(b) At the seventy-seventh session: the budget performance report for the period from 1 July 2021 to 30 June 2022, which will cover the Operation's liquidation period;

(c) At the seventy-eighth session: the final disposition of assets report;

(d) At the seventy-ninth session: the final performance report.

**7. The Advisory Committee trusts that updated information on the liquidation activities, including the drawdown and repatriation of United Nations civilian and uniformed personnel, the environmental clean-up and the financial implications of the liquidation will be provided in the next performance report.**

#### *Transfer and sale of assets*

8. With respect to the transfer of assets, the Secretary-General indicates that from July to September 2021, the Operation had initiated the transfer of assets to other United Nations field operations and the United Nations reserve (ibid., para. 8). Upon enquiry, the Advisory Committee was informed that since 1 July 2021, UNAMID had

committed to transfer a total of 3,602 asset items with a total acquisition cost of \$25.6 million and a net book value of \$5.6 million to the United Nations Integrated Transition Assistance Mission in the Sudan (UNITAMS), other peacekeeping missions, and the United Nations Logistics Base at Brindisi. It is estimated that between 1 July 2020 and 30 June 2022, UNAMID would transfer assets with an acquisition value of approximately \$40.7 million. The Committee was also informed that throughout the drawdown phase and into liquidation, UNAMID had prioritized for and continually adjusted to the needs of UNITAMS and continues to make every effort to satisfy requests for asset transfer to that Mission, which is in the process of establishing its independent footprint in the Sudan, including in Darfur. **The Advisory Committee recalls that in its resolution 2579 (2021) adopted on 3 June 2021, the Security Council extended the mandate of UNITAMS, notably to the provision of assistance to peacebuilding, civilian protection and the rule of law in Darfur, and trusts that any transfer of assets required for the implementation of the UNITAMS mandate would be prioritized.**

9. In terms of sales of assets, the Secretary-General indicates that the Operation was expected to complete the commercial sales and direct sales to United Nations agencies, funds and programmes and other international and non-governmental organizations, as well as sales to the pertinent host State authorities, by 31 October 2021 (A/76/504, para. 8). Upon enquiry, the Advisory Committee was informed that owing to coordination challenges with Government departments and bidders, exacerbated by the events of 25 October 2021, the completion of commercial sale proceedings has been delayed and that the delay might significantly affect the timely completion of in-field liquidation activities. The Committee was also informed that, since 1 July 2021, UNAMID had preliminary earmarked a total of 1,033 asset items, with an acquisition cost of \$11.5 million and net book value of \$2.4 million, for sale to the members of the United Nations country team. Among those asset items, 705 items had been sold to 10 United Nations country team entities. Additional information on the disposition of UNAMID assets will be provided in the context of the final disposition of assets report.

10. With regard to lost or stolen assets, the Advisory Committee was informed, upon enquiry, that as of 10 November 2021, UNAMID preliminary accounts indicated that 1,116 asset items, with a total acquisition value of \$5,299,600 and net book value of \$1,176,000, had been lost, stolen or identified as inventory discrepancy, as detailed in table 1.

Table 1  
**Preliminary information on assets lost or stolen or identified as inventory discrepancy**  
(Thousands of United States dollars)

<i>Category</i>	<i>Number of items</i>	<i>Acquisition cost</i>	<i>Net book value</i>
Inventory discrepancy	236	2 749.6	532.0
Loss	862	2 370.6	606.4
Theft	18	179.4	37.6
<b>Total</b>	<b>1 116</b>	<b>5 299.6</b>	<b>1 176.0</b>

11. Upon enquiry, the Advisory Committee was informed that the above-mentioned preliminary information on UNAMID assets lost or stolen or identified as inventory discrepancy has not yet been reported to the Board of Auditors but would be considered by the Board during its review of the liquidation period from 1 July 2021 to 30 June 2022. The Committee recalls the recommendation of the Board of Auditors

that UNAMID assess the reasons for the build-up of excessive property, plant and equipment and inventories and for the challenges that the Operation faced in disposing of assets economically (see [A/75/5 \(Vol. II\)](#), chap. II, para. 314). **The Advisory Committee notes with concern the number and value of the asset items which have been lost, stolen or identified as inventory discrepancy and trusts that detailed information will be included in the final report on the disposition of assets. The Committee encourages the Secretary-General, building on previous experience, to draw lessons learned and identify best practices to minimize losses in existing and future peacekeeping operations.**

12. Upon enquiry, the Advisory Committee was provided with table 2, which shows that UNAMID holdings after transfers, sales and losses amounted to 16,262 asset items, with an acquisition cost of \$118,570,700 and a net book value of \$22,931,100.

Table 2

**Preliminary information on assets remaining after transfers to different United Nations structures and commercial sales**

(Thousands of United States dollars)

<i>Asset group</i>	<i>Number of items</i>	<i>Acquisition cost</i>	<i>Net book value</i>
Facilities management assets	5 726	65 678.0	12 919.6
Information and communications technology assets	4 080	20 356.2	4 726.6
Medical assets	323	1 650.6	294.8
Assets related to support services	4 820	15 441.9	2 494.6
Transport assets	1 313	15 444.0	2 495.5
<b>Total</b>	<b>16 262</b>	<b>118 570.7</b>	<b>22 931.1</b>

13. **The Advisory Committee trusts that updated information on the disposition of the remaining assets, including through transfer and sale, will be included in the final report on the disposition of assets.**

### III. Proposed donation of assets to the Government of the Sudan

#### *Handover agreement*

14. The Secretary-General indicates that all possibilities for the transfer and sale of assets, such as airfield installations, buildings and bridges, have been exhausted. The Secretary-General notes that these assets are installed at the El Fasher logistics base on land owned by the North Darfur State government and that by virtue of the land lease agreement, the property will have to be handed over to the North Darfur government. The Secretary-General also indicates that those assets, which had an acquisition cost of \$145,456,300 and a net book value of \$55,291,700 as at 1 July 2021, include infrastructure (\$33,129,200), fixed buildings (\$21,475,500) and prefabricated buildings (\$687,000) ([A/76/504](#), paras. 8 and 9). Upon enquiry, the Advisory Committee was provided with a breakdown of assets proposed for donation, including the date of acquisition and the date of write-off, as well as their projected useful life, to justify the difference between the acquisition cost and the net book value. **The Advisory Committee trusts that information on the method used to evaluate the net book value of assets will be provided to the General Assembly at the time of its consideration of the present report and in the next report.**

15. With regard to the handover procedure, the Secretary-General indicates that the Operation and the Government of the Sudan signed a framework agreement for the

handover of UNAMID team sites and assets on 4 March 2021. In the context of the framework agreement, the Operation engaged with the Government's joint task force, the Governor of the Darfur Region and the Governors of the five Darfur states to recommend the development of a holistic Sudanese-owned plan for the disposal of assets in support of the national priorities of the Government of the Sudan, in particular the implementation of the National Plan for the Protection of Civilians. The Secretary-General also indicates that on 25 August 2021, the joint task force and the Operation signed a document in which they agreed on the plan for the disposal of UNAMID assets, including through donations. The plan was formally endorsed by the Government of the Sudan, whereby the Ministry of Foreign Affairs requested, through a note verbale dated 7 September 2021, the contribution, free of charge, of UNAMID assets in support of the National Plan for the Protection of Civilians. Furthermore, through a letter dated 12 September 2021, the Governor of North Darfur State presented his long-term plan for the utilization of the UNAMID El Fasher logistics base for civilian purposes (*ibid.*, paras. 5–7).

16. Upon enquiry, the Advisory Committee was informed that the Operation has leveraged lessons from previous closures and has brought in 18 personnel, nominated by the Governor of North Darfur, to be involved in the maintenance and operation of the camp and the transfer of knowledge to the North Darfur State operator, after the handover. The Committee was also informed that UNAMID and its partners recognize the significant challenges related to the long-term sustainability of infrastructure and buildings. Accordingly, every effort is being made, primarily through the engagement and support of both UNITAMS and the United Nations country team, to identify common projects and programmes that would attract donors and sponsorship. The Committee was further informed, however, that the establishment of capacity for the sustained operation of the premises, infrastructure and assets to be handed over is the sole responsibility of the Government of the Sudan, as stipulated in the framework agreement.

17. The Secretary-General indicates that on 2 August and 29 September 2021, the Operation had already placed two camp sectors under the temporary custody of the North Darfur government. One sector is to be used as the teaching hospital, the Faculty of Medicine and the College of Information Technology of El Fasher University, and the other is to be used as a training centre for female police officers. The assets placed under temporary custody had an acquisition cost of \$145.5 million and a net book value of \$5.5 million (*ibid.*, para. 11). Upon enquiry, the Advisory Committee was also informed that, in signing the certificates of temporary possession pending donation, the Sudanese Government, represented by the Governor of North Darfur, acknowledged and agreed that, pending approval of the request for donation by the General Assembly, the title to the asset would at all times remain with the United Nations. **The Advisory Committee trusts that information on the use, temporary custody and sustainable maintenance of UNAMID assets handed over to the Government of the Sudan will be included in the final report on the disposition of assets.**

#### *Donation approval*

18. The Secretary-General considers that the assets to be handed over are immovable and uneconomical to recover, and that there is no demonstrated requirement from other United Nations entities. He also considers that the removal of such assets would set back the rehabilitation of the Sudan and the Darfur region in particular (*ibid.*, para. 9). In this situation, the Secretary-General proposes to donate these assets to the Government of the Sudan and seeks the approval of the General Assembly in accordance with financial regulation 5.14 (e) of the Financial Regulations and Rules of the United Nations, which stipulates that any assets that have been installed in a country and that, if dismantled, would set back the

rehabilitation of that country are to be provided to the duly recognized Government of that country in return for compensation in a form to be agreed by the Organization and the Government. This refers, in particular, to airfield installations and equipment, buildings, bridges and mine-clearing equipment. Where such assets cannot be disposed of in this manner or otherwise, they are to be contributed free of charge to the Government of the country concerned. Such contributions require the prior approval of the General Assembly.

19. Upon enquiry, the Advisory Committee was informed that the most recent submissions of reports on the proposed donation of assets of peacekeeping operations, for the consideration of the General Assembly, were those of the United Nations Mission in Ethiopia and Eritrea (UNMEE) proposal to donate to the Government of Ethiopia, the Government of Eritrea and the African Union in 2009 (see [A/63/728](#)), as well as of the United Nations Integrated Mission in Timor-Leste proposal to donate to the Government of Timor-Leste (see [A/67/813](#)). Recent liquidations of peacekeeping operations, including those of the United Nations Operation in Côte d'Ivoire (UNOCI), the United Nations Mission in Liberia (UNMIL) and the United Nations Stabilization Mission in Haiti (MINUSTAH) did not dispose of assets under the financial regulation 5.14 (e) (see [A/74/729](#), [A/74/726](#) and [A/73/707](#)). The Committee was also informed, upon enquiry, that the term "donation" had been used, in the case of UNAMID, to distinguish between the disposal of property by contribution free of charge to a Government under financial regulation 5.14 (e), which requires prior approval from the General Assembly, and the disposal of property by gift or by sale at a nominal price to a Government or governmental agency or some other non-profit organization, under financial rule 105.23 (e), which is done within the mandate and delegation of authority granted to heads of entity.

**20. The Advisory Committee trusts that the donation will be made in full compliance with the Financial Regulations and Rules of the United Nations.**

## **IV. Conclusion**

**21. Subject to its observations in the present report, the Advisory Committee recommends that the General Assembly approve the donation of assets owned by UNAMID, with an acquisition cost of \$145,456,300 and a net book value of \$55,291,700, to the Government of the Sudan.**