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

## Budget performance of the African Union-United Nations Hybrid Operation in Darfur for the period from 1 July 2021 to 30 June 2022

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

Appropriation for 2021/22	\$78,855,900
Expenditure for 2021/22	\$64,881,700
Unencumbered balance for 2021/22	\$13,974,200

## I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the budget performance of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) for the period from 1 July 2021 to 30 June 2022 ([A/77/638](#)). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 17 February 2023.

2. The mandate of UNAMID was established by the Security Council in its resolution [1769 \(2007\)](#) and extended in subsequent resolutions of the Council until the present reporting period. The mandate for the performance period was provided by the Council in its resolutions [2495 \(2019\)](#), [2517 \(2020\)](#) and [2523 \(2020\)](#), as well as resolution [2525 \(2020\)](#), in which the Council decided to extend the mandate of the Operation until 31 December 2020, and resolution [2559 \(2020\)](#), in which the Council decided to terminate the mandate by 31 December 2020. In the same resolution, the Council 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 UNAMID personnel by 30 June 2021, other than those required for the



mission's liquidation. The Council also decided that, for the duration of the drawdown and liquidation, a guard unit would be retained from within the Operation's existing footprint to protect UNAMID personnel, facilities and assets ([A/77/638](#), para. 4).

## II. Budget performance for the period from 1 July 2021 to 30 June 2022

3. The proposed budget for the maintenance of UNAMID for the period from 1 July 2021 to 30 June 2022 was set out in the report of the Secretary-General ([A/75/867](#)) and amounted to \$82,397,100. In its related report ([A/75/822/Add.13](#)), the Advisory Committee recommended that the General Assembly appropriate \$81,055,900 for that period. By its resolution [75/251](#) C, the Assembly appropriated an amount of \$78,855,900 for the maintenance of the Operation for the 2021/22 period. The total amount has been assessed on Member States ([A/77/638](#), paras. 1–3).

4. In his report, the Secretary-General indicates that UNAMID incurred \$64,881,700 in expenditure for the reporting period, representing a resource utilization rate of 82.3 per cent. The Secretary-General explains that an unencumbered balance of \$13,974,200 reflects the effect of the reduced requirements for civilian personnel (\$19,084,200), resulting primarily from earlier-than-planned repatriation of civilian personnel and lower-than-planned payments due to staff members at the time of their separation from service, which were partially offset by: (a) increased requirements in the amount of \$2,940,100 under operational costs, owing to the refurbishment of vehicles during the handover process to the United Nations Logistics Base at Brindisi, Italy, for inclusion in the United Nations reserve, as well as higher provision for contingent liabilities associated with potential claims from third parties; and (b) increased requirements in the amount of \$2,169,900 under military and police personnel, owing mainly to delayed repatriation of uniformed personnel and contingent-owned equipment (*ibid.*, summary). A detailed analysis of the budget implementation is provided in section III.A of the report of the Secretary-General.

5. In section V of his report, the Secretary-General provides a summary of the financial position of UNAMID as at 30 June 2022. According to the summary, the cash available in the special account for UNAMID as at 30 June 2022 amounted to \$18,497,300. The cash required to meet the settlement of total liabilities recorded as at the same date in the Operation's accounts amounted to \$66,349,500, resulting in a net cash shortfall of \$47,852,200. Contributions outstanding from Member States as at 30 June 2022 amounted to \$132,529,465. Upon enquiry, the Advisory Committee was provided with updated information on the financial position of the Operation as at 31 December 2022, which is reflected in table 1. **The Advisory Committee trusts that updated information on the financial position, including the outstanding contributions of Member States to UNAMID, will be provided to the General Assembly at the time of its consideration of the present report.**

Table 1  
**Summary of the UNAMID financial position as at 31 December 2022**

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
<b>I. Cash assets<sup>a</sup></b>	<b>12 473.7</b>
<b>II. Cash requirements (liabilities)<sup>b</sup></b>	
Contributions received in advance	198.2
Unliquidated obligations, including prior-period obligations	29 660.9
Other liabilities	1 357.9
<b>Subtotal</b>	<b>31 217.0</b>
<b>III. Net cash available (I less II)</b>	<b>(18 743.3)</b>
<b>IV. Credits due to Member States for the period ended 30 June 2021</b>	
(a) Unencumbered balance	7 344.3
(b) Other revenue	
Investment revenue	533.0
Other/miscellaneous revenue	2 002.5
Cancellation of prior-period commitments	9 073.2
<b>Subtotal, other revenue</b>	<b>11 608.7</b>
<b>Total credits due to Member States from the 2020/21 period (a)+(b)</b>	<b>18 953.0</b>
<b>V. Credits due to Member States for the period ended 30 June 2022</b>	
(a) Unencumbered balance	13 974.2
(b) Other revenue	
Investment loss	(19.5)
Other/miscellaneous revenue	4 375.3
Cancellation of prior-period commitments	35 775.8
<b>Subtotal, other revenue</b>	<b>40 131.6</b>
<b>Total credits due to Member States from the 2021/22 period (a + b)</b>	<b>54 105.8</b>
<b>VI. Provisions for credit returns (IV + V)</b>	<b>73 058.8</b>
<b>VII. Cash shortfall (III less VI)</b>	<b>(91 802.1)</b>
<b>Contributions outstanding from Member States as at 31 December 2022</b>	<b>121 203.3</b>

<sup>a</sup> Comprising cash, cash equivalents and investments.

<sup>b</sup> Excluding provisions for credit returns. The amount is also subject to the annual review, including pending litigation claims prior to the closure of the peacekeeping financial statements as at 30 June 2023 and to their submission to the Board of Auditors.

6. According to table 1, as at 31 December 2022, the cash balance of the Operation amounted to \$12,473,700. The cash required to meet the settlement of total liabilities recorded on the same date in the Operation's accounts amounted to \$31,217,000, resulting in a net cash shortfall of \$18,743,300. Table 1 also shows that the outstanding contributions from Member States stood at \$121,203,300. **The Advisory Committee underscores the repeated calls by the General Assembly for all Member States to pay their assessed contributions on time, in full and without condition (see also para. 30 below).**

7. The Secretary-General explains that, while the Operation made every effort to identify all its liabilities, there is a possibility that unforeseen liabilities may arise after 30 June 2022, as obligations to Governments for troops, formed police units, logistical support and other goods supplied and services rendered remain valid. Upon enquiry, the Advisory Committee was informed that, as at 31 January 2023, with respect to death and disability compensation, four claims in the amount of \$88,550 were still pending (see also para. 30 below). **The Advisory Committee expects that all outstanding claims will be settled expeditiously.**

*Common staff costs*

8. Upon enquiry, the Advisory Committee was provided with a breakdown of the UNAMID expenditure under common staff costs during the 2021/22 period, which amounted to \$10,101,200, as reflected in the annex to the present report. According to the Secretary-General, negative expenditure shown in the annex is related to staff members who were separated by June 2021 but whose separation packages were not finalized by the closure of the Operation's accounts, in September 2021, owing to their volume and complexity. As a result, the estimation and accrual of payments to staff members separated by 30 June 2021 were posted during the 2021/22 period. According to the Secretary-General, that estimation was made on the best possible information available at the time, on the basis of all elements of the separation package to each UNAMID international staff member whose separation was planned during its liquidation. During the 2021/22 period, the separation packages were charged as final payroll costs against the estimation. Once finalized, the final actual expenditure related to the separation of staff was lower than the estimated amount, which resulted in lower overall expenditure in the 2021/22 period. According to the Secretary-General, during preparations for future liquidations, coordination between a closing United Nations field entity and the support offices responsible for assisting in the closure and processing of transactions will be further enhanced to ensure that all payments at separation are accurately estimated and timely processed.

9. Upon enquiry, the Advisory Committee was also informed that, for a continuing mission, the common staff cost ratio for international staff is estimated on the basis of the average ratio of actual common staff costs against the net salary expenditure during the 12-month period preceding the completion of the budget report. Such period is usually from January to December of the calendar year preceding the completion of the peacekeeping budget for the following period. For national staff, the common staff cost ratio is also estimated on the basis of actual common staff costs against the net salary expenditure. For UNAMID, the regular common staff cost ratio, which would include payments to staff not related to separations, was estimated at 95 per cent of the estimated net salary amounts. For national staff, the ratio was estimated at 25.6 per cent. For missions in liquidation, an additional amount is added under common staff costs for international and national staff to cover payments owed to staff members at the time of separation from service. Common staff costs are planned as an estimated aggregate amount covering all payments to staff members outside the monthly salary and post adjustment. Upon request, the Committee was provided with information on the appropriation and expenditure for common staff costs for liquidating missions, comparing UNAMID, the United Nations Stabilization Mission in Haiti, the United Nations Mission for Justice Support in Haiti (MINUJUSTH), the United Nations Operation in Côte d'Ivoire (UNOCI) and the United Nations Mission in Liberia (UNMIL). The information shows that UNAMID is the only recently liquidated peacekeeping mission that did not have an overexpenditure under common staff costs.

10. **The Advisory Committee, while noting the unprecedented challenges of the UNAMID liquidation, stresses the need for a more agile budgeting methodology**

**in missions undergoing drawdown and liquidation, which should be responsive to potential dynamic changes in circumstances. In particular, the Committee trusts that, on the basis of the experience and lessons learned from other closed missions, the Secretary-General will assess more accurately trends and patterns of expenditure associated with separation costs in liquidating missions, to ensure adequate estimation of common staff costs in future.**

*Staffing and staff separation*

11. The Secretary-General explains that the activities undertaken to manage the human resources of the Operation during the reporting period, which overlapped with the liquidation period, were conducted in line with the liquidation team framework and the human resources strategic plan, developed and promulgated during the preparations for drawdown and liquidation in preceding reporting periods. A civilian staff reduction plan was synchronized with the phased reduction of the Operation's physical footprint, and the staff separation schedules were continuously reviewed and adjusted in line with contingency plans and the completion of the liquidation benchmarks. The separation of civilian staff had to be accelerated following the events in El Fasher camp in December 2021, where termination notices were served in line with the staff members' contractual status ([A/77/638](#), paras. 20–22).

12. The Secretary-General indicates that, given the number of staff affected by the downsizing, a UNAMID staff placement team was temporarily established under the Office of the Assistant Secretary-General for Human Resources. The placement team consisted of three general temporary assistance positions (1 P-4, 1 P-3 and 1 General Service (Other level)), funded through the UNAMID-approved budget for the 2021/22 period. According to the Secretary-General, between the inception of the placement team and 30 June 2022, a total of 108 UNAMID international staff members were placed in various positions within the Organization. Overall, from the beginning of the UNAMID drawdown to the end of its liquidation, that is, from 1 January 2021 to 30 June 2022, a total of 158 UNAMID staff affected by the closure of the mission were retained. Before its closure, UNAMID supported the placement of its national staff by uploading their personal history profiles in the Horizon human resources platform for consideration within the United Nations Secretariat, sharing the list of national staff with the United Nations country team and the host Government and broadcasting job openings posted by other United Nations entities in the Sudan (*ibid.*, paras. 24–26 and 30–32).

13. As regards management evaluation reports submitted by staff, the Secretary-General indicates that, as at 30 June 2022, a total of 36 cases were received for management evaluation review from UNAMID staff, including suspension of action, of which 26 resulted in placements, and 10 were amicably resolved (*ibid.*, para. 28). Upon enquiry, the Advisory Committee was provided with a breakdown of the overall management evaluation cases (152 cases) raised during the UNAMID liquidation, as reflected in table 2. According to the Secretary-General, as at 6 February 2023, all the management evaluation cases raised concerning UNAMID had been closed. Upon enquiry, the Committee was informed that the 36 cases comprised the total number of cases forwarded by the Management Evaluation Unit to the placement team. Several management evaluation requests were closed before the placement team became fully operational. In addition, there were cases settled by the Management Evaluation Unit that did not involve placement and were not forwarded to the placement team.

Table 2  
**Management evaluation cases raised during the UNAMID liquidation**

<i>Category of staff</i>	<i>Number of cases raised</i>
International staff in the professional and higher categories	35
Field Service staff	101
National Professional Officers	2
National General Service staff	14
<b>Total</b>	<b>152</b>

*Disposition of assets*

14. In his report, the Secretary-General recalls that, on 24 December 2021, the General Assembly adopted resolution 76/244 A, in which it approved the donation of Operation's assets to the Government of the Sudan, and that, on 3 March 2022, the government of North Darfur acknowledged the transfer of ownership of the El Fasher Camp and ancillary locations, including lands, real estate, infrastructure, assets, equipment and materials, including those that had previously been handed over under certificates of temporary possession (*ibid.*, para. 47). The Secretary-General gives details on the disposition of assets effort and indicates that UNAMID planned the disposal of United Nations property in line with financial regulation 5.14 of the Financial Regulations and Rules of the United Nations. The UNAMID liquidation plan laid down the prioritization of the disposal actions in three phases: phase I (July–September 2021) for the completion of inter-mission transfers, sales at fair value and commercial sales; phase II (September 2021–March 2022) for disposal by donation to the Government of the Sudan; and phase III (March–June 2022) for residual disposal activities, gifting to the governments of North Darfur and the Darfur region and the transfer of residual post-liquidation activities to the Department of Operational Support and the United Nations Logistics Base. Throughout the liquidation period, those phases were accelerated owing to a combination of factors related to the political situation in the Sudan and the security situation in the mission area. According to the Secretary-General, during the reporting period, UNAMID completed the disposal of property, plant, equipment and inventory with an acquisition cost of \$405.1 million and a net book value of \$138.7 million, in line with the liquidation plan and in full compliance with the Financial Regulations and Rules and the delegation of authority for property management (*ibid.*, paras. 57–74).

15. The Secretary-General also mentions that, in collaboration with the United Nations Logistics Base, UNAMID identified equipment for shipment to Brindisi for its refurbishment and inclusion in the United Nations reserve. The scope of assets for refurbishment was established on the basis of the criteria of high acquisition value, long procurement lead time, actual technical condition and anticipated demand, as well as a cost-benefit analysis. A total of 101 assets were recovered from UNAMID, including 82 heavy-duty vehicles and construction plants and 19 generators. The target refurbishment cost was capped at 30 per cent of the acquisition value. The refurbishment cost for the 101 assets was projected at \$5.88 million, representing 27.8 per cent of the total acquisition cost of \$21.1 million, and was funded through UNAMID resources. Upon refurbishment, the assets will be placed in the United Nations reserve and deployed to field operations upon request. To date, seven field operations have pre-ordered 45 of the assets (*ibid.*, paras. 68 and 69).

16. Upon enquiry, the Advisory Committee was informed that 62 per cent of the refurbishments used in-house-trained experts to complete, while 26 per cent were

outsourced to manufacturers and representatives and 12 per cent followed a hybrid approach. As for the costs, the Committee was informed that, at the present time, the liquidating entity releases the equipment and funds its return and refurbishment, while the receiving mission funds the freight cost for deployment to the mission area. According to the Secretary-General, the Secretariat is currently developing a business model for return, refurbishment and subsequent reuse of high-value, long lead time assets from liquidating missions or of surplus assets from entities in a sustainable phase, which would enable: (a) flexible sourcing options involving entities in various life cycle stages; (b) flexibility in planning the deployment of refurbished surplus assets; (c) shorter lead time for critical equipment; and (d) improvements in global asset management with an end-to-end life cycle view. **The Advisory Committee trusts that detailed information on the new business model will be provided in the next overview report on peacekeeping operations.**

17. Regarding the assets lost in the looting incident in El Fasher camp in December 2021, the Advisory Committee was informed, upon enquiry, that the majority of the items looted from the camp had already been disposed of by donation to the Government of the Sudan, in compliance with the provisions of financial regulation 5.14 (e). Only a very limited number of property items still considered United Nations property, which had been identified for transfer to other United Nations entities, could not be shipped as a result of the restrictions of movement and the deterioration of the security situation and had been written off as lost owing to hostile action. According to the Secretary-General, the data on the final disposition of assets are being reconciled by the United Nations Logistics Base and will be provided as part of the final report on the disposition of assets, which will be considered by the General Assembly at its seventy-eighth session. **The Advisory Committee looks forward to the final report on the disposition of assets and recommends that the General Assembly request that the Secretary-General include in the report comprehensive information on the disposition of all UNAMID assets, in accordance with the Financial Regulations and Rules of the United Nations and policies governing procurement, disaggregated into different phases of drawdown and liquidation, including the nominal and depreciated value of all assets and those donated and written off, as well as the revenue generated by and the costs recovered for assets transferred to other entities, if any.**

#### *Environmental mitigation and rehabilitation activities*

18. The Secretary-General describes the environmental activities during the reporting period, including the development of a tailored environmental site closure and an environmental clearance strategy, which was derived from United Nations environmental policies and guidelines and incorporated improved methods and processes drawn from lessons learned from previously closed missions ([A/77/638](#), paras. 48–56). Upon enquiry, the Advisory Committee was informed that UNAMID had applied best practices captured through previous reconfiguration and closures of field entities by developing and implementing mission-specific environmental site closure and a clearance strategy based on a two-pronged, end-to-end process with dedicated military capability (Chinese engineering company); developing a remote environmental assessment and long-term monitoring web-based application tool; and securing uniformed capabilities with environmental cleanup expertise, with associated contingent-owned equipment. The Committee was also informed that, following the handover of the residual activities, the Department of Operational Support, through the United Nations Logistics Base, had continued to prioritize and coordinate remaining environmental mitigation and rehabilitation activities, in close coordination with the Sudanese authorities, and had completed the final disposal of all hazardous materials, obtaining required certifications, processing payments and committing funds for any outstanding works that would continue after 30 June 2022. According to the Secretary-

General, at the time of submission of the performance report, all hazardous materials, chemical products and electronic waste had been disposed of and final payments to the designated contractor had been processed upon receipt of signed property disposal certificates, thus indemnifying United Nations from any environmental claims.

19. Upon enquiry, the Advisory Committee was further informed that the looting of El Fasher camp in December 2021 had had an adverse impact on the environmental conditions and surroundings caused by the burning of tires and cables and the contamination of soil through the illegal dispensing of fuel and oil from generators, fuel storage tanks, vehicles and other fuel-consuming facilities. This was formally brought to the attention of the Government of the Sudan to emphasize that the United Nations bore no responsibility for the collection of such materials. According to the Secretary-General, despite those events, UNAMID had been able to retrieve various waste materials, including electronic waste, chemicals and medical waste, all of which had been processed at the contractor's facilities, both in El Fasher and Khartoum, for final disposal. **The Advisory Committee notes the measures undertaken to ensure an environmentally compliant closure of the Operation and trusts that lessons learned from the liquidation of UNAMID will be duly developed and incorporated into the United Nations environmental policies and guidelines, shared with other field missions and taken into account in the planning for new missions (see also para. 26 below).**

#### *Handover of residual activities*

20. The Secretary-General indicates that, to enable the completion of the residual liquidation activities, authority was delegated to the Under-Secretary-General for Operational Support for all remaining matters pertaining to the administrative liquidation of UNAMID, with effect from 1 April 2022. Accordingly, all elements of the Department of Operational Support and the Office of Information and Communications Technology engaged in implementing tasks related to the administration of remaining UNAMID resources and the administrative closure of the Operation, in accordance with their mandated functions and expertise. To facilitate the closure, the Department of Operational Support established a UNAMID coordination mechanism with the key objectives of: (a) providing a platform for monitoring the progress of completion of post-location-specific liquidation activities; (b) facilitating the identification of gaps and issues at an early stage, developing corrective measures and cross-functional interfaces; (c) identifying and supporting action owners and leads for the residual post-liquidation activities; (d) enabling a smooth transition of the residual post-liquidation portfolio to the respective action owners and leads; and (e) capturing good practices and lessons learned and identifying policy and guidance development requirements. In his report, the Secretary-General explains the role of the United Nations Logistics Base in the context of the administration of the reconciliation and derecognition of the remaining UNAMID assets, as well as residual environmental mitigation and rehabilitation activities. He also explains the role of the Regional Service Centre in Entebbe, Uganda, in completing the residual administrative and human resources-related matters, including the residual budget and finance activities, and the procurement and contract management activities after the handover of the non-location-dependent activities to the Department of Operational Support ([A/77/638](#), paras. 86–96).

### **III. Other matters**

#### *Lessons learned from the UNAMID liquidation*

21. The Secretary-General indicates that the Secretariat undertook a lessons-learned study with the support of a consultant, to provide an objective assessment of the role



of all stakeholders involved in the closure and liquidation and to enhance the operational support planning and management of future drawdowns and liquidations of peace operations. Furthermore, the Secretariat worked on improving operational guidance on asset disposal, consolidating the key lessons learned from the recent closures of the United Nations Integrated Peacebuilding Office in Guinea-Bissau, MINUJUSTH and UNAMID. In its resolution [2559 \(2020\)](#), the Security Council requested the Secretary-General to provide the Council with an assessment of lessons learned from the experience of UNAMID. In a letter to the President of the Security Council dated 28 December 2021 ([S/2021/1099](#)), the Secretary-General submitted the findings of the assessment, which reiterated the key criteria required for peacekeeping to be effective, including the reliable consent of the host Government and the main parties to the conflict to the mission's presence, their commitment to and collaboration in implementing the terms of a ceasefire or peace agreement and, most importantly, their will to choose peace over continued violence.

22. Furthermore, the Secretary-General states that the delegation of authority for administrative decisions regarding the management of resources for all drawdown and liquidation activities will be addressed in the revision of Secretary-General's bulletin [ST/SGB/2019/2](#) on the delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules. In response to the request by the General Assembly in its resolution [76/274](#) that the Secretary-General define and codify the delegation of authority for administrative decisions regarding the management of resources for all drawdown and liquidation activities, a draft revised bulletin on delegation of authority policy is being finalized and will include a new section on the exercise of temporary delegated authority at the start-up and closure of operations of an entity ([A/77/638](#), paras. 97–100). Upon enquiry, the Advisory Committee was informed that the revised bulletin will add clarity to the delegation of authority during drawdown and liquidation by:

(a) Closing the legal gap by clarifying the definition of an entity (i.e. the legal character of an entity at the end of its mandate). The definition of the head of entity in the current bulletin does not explicitly cover the legal character of an entity after the end of the mandate. The revised bulletin will amend the definition to clarify that an entity's legal character remains after the end of its mandate through its liquidation;

(b) Explaining, in a new section, the exercise of temporary delegated authority at the start-up and the closure of operations of an entity. For example, the Under-Secretary-General for Operational Support will be granted a standing delegation of authority for the residual administrative liquidation activities, which becomes effective once the in situ liquidation team is withdrawn;

(c) Clarifying the modality for delegating authority to an officer-in-charge, when the officer-in-charge arrangement is put in place to pass on the function held by an official whose post has become vacant.

23. Upon enquiry, the Advisory Committee was informed that, throughout the liquidation process, two key lessons had been identified, namely, the need to:

(a) Incorporate, during the mission planning and start-up, considerations of what possible end uses mission assets and equipment may serve after liquidation. Missions' camps, facilities, infrastructure and assets intended for local disposal must be serviceable and supportable locally;

(b) Engage with the Government, local authorities and communities on the identification of the civilian end uses well ahead of the drawdown and liquidation, including through measures and a targeted approach for developing capacity locally and the involvement of potential end users at an early stage.

24. As regards the UNAMID lessons-learned study, the Advisory Committee was informed, upon enquiry, that the study examined the relevant aspects of the period preceding the cessation of mandate, drawdown and liquidation of the Operation, in a thematic manner. For current peacekeeping operations and special political missions, major issues encountered during the liquidation can only be genuinely mitigated during the operational phase of any field entity, not when drawdown and closure are under way. According to the Secretary-General, the three most important lessons are that: (a) the absence of preparatory consolidation and drawdown of UNAMID before the end of its mandate created considerable pressure to undertake an enormous task after the mandate had ended; (b) the withdrawal of UNAMID revealed an unaddressed operating capacity gap in Darfur and the fact that the country team and the new special political mission were underprepared to fully leverage surplus UNAMID capacities; and (c) the backlog of administrative, financial and property transactional activities should have been cleared during the operational phase of the operation. According to the Secretary-General, the Secretariat maintains an internal database of the lessons learned from field entity liquidations, which is accessible to all Secretariat staff. In addition, a communication to all missions sharing the lessons-learned study and identifying areas of immediate and future priorities for field entities is being finalized and will be distributed shortly.

25. Upon enquiry, the Advisory Committee was also informed that, on the basis of the changes introduced by the management reform and the lessons learned from UNAMID, internal consultations and preparatory work were ongoing to review the guide for senior leadership on field entity closure. A desk review of existing literature and internal documents followed by field visits will drive the update of the interim guidelines for future mission closures.

**26. The Advisory Committee notes the lessons-learned study and the other efforts by the Secretary-General to review and update existing documents and guides, in particular updates to the delegation of authority framework and the guide for senior leadership on field entity closure, incorporating the lessons learned during the closure of UNAMID, and trusts that the efforts will also take into account the related approved recommendations of the oversight bodies. The Committee is of the view that, as a key lesson learned, a strategy for the orderly drawdown and closure of field missions, including plans for supply chain, stockpile management, asset disposal, comprehensive risk mitigation, fraud, theft and environmental contamination, should be developed from the early stages of a mission and continuously updated throughout its life cycle.**

## IV. Conclusion

27. The actions to be taken by the General Assembly regarding the financing of UNAMID are contained in paragraph 134 of the report of the Secretary-General. The Assembly is requested to: (a) take note of the unencumbered balance of \$13,974,200 with respect to the period from 1 July 2021 to 30 June 2022; (b) take note of other revenue for the period ended 30 June 2022, amounting to \$40,131,600 from other/miscellaneous revenue (\$4,375,300) and the cancellation of prior-period obligations (\$35,775,800), offset by investment loss (\$19,500); (c) defer, until its consideration of the final performance report of the Operation, a decision on the treatment of the total amount of \$54,105,800 indicated in subparagraphs (a) and (b) above; and (d) authorize the Secretary-General, on an exceptional basis, with the prior concurrence of the Advisory Committee and subject to relevant rules and regulations, to enter into commitments in respect of expenditure related to the mandated operation and liquidation of the Operation that are identified after its liquidation and to use the Peacekeeping Reserve Fund for cash flow purposes, if necessary.

28. Upon enquiry, the Advisory Committee was informed that the proposed action for the General Assembly under paragraph 134 (c) of the report of the Secretary-General related to the deferral of return of credits to the Member States had been proposed because of the negative net cash balance of the Operation as at 30 June 2022, as described in section V of the report. Active peacekeeping operations can return credits to Member States, including their unencumbered balance and other revenue for the performance period, as they are expecting to receive assessed contributions to cover their budget period requirements. In the case of UNAMID, there is a cash shortage resulting from the non-receipt of assessed contributions from Member States for 2021/22 and previous periods, amounting to \$121.2 million as at 31 December 2022.

29. As for the action under paragraph 134 (d) of the report, the Advisory Committee was informed that it had first been adopted by the General Assembly in its resolution [71/271 B](#) on the financing of UNOCI, in which the Assembly had authorized the Secretary-General, on an exceptional basis, with the prior concurrence of the Committee and subject to relevant rules and regulations, to enter into commitments in respect of expenditure related to the mandated operation and liquidation of the Operation, which were identified after the closure of the Operation, to use the Peacekeeping Reserve Fund for cash flow purposes, if necessary, and to report thereon in the context of the final performance report (see Assembly resolution [71/271 B](#), para. 9). According to the Secretary-General, the mechanism was also applied during the liquidation of UNMIL. In paragraph 66 (c) of his report on the budget performance of UNMIL for the 2016/17 period ([A/72/640](#)), the Secretary-General had requested the same exceptional authority, which had been supported by the Committee in its related report (see [A/72/839](#), para. 31), and subsequently endorsed by the Assembly in its resolution [72/296](#). While the mechanism exists with respect to unforeseen liabilities for UNOCI and UNMIL, the Secretary-General has not needed to use such authority to date. Given the complexity and magnitude of the UNAMID liquidation, the Secretariat believes that the authorization will ensure that there is a mechanism for the Operation's unforeseen liabilities.

**30. Taking into account the peculiarity of UNAMID and the history of its financial positions (see para. 6 above), including the net cash shortfall (\$18,743,300), as well as the uncertainty of the timely payment of the outstanding contributions (\$121,203,300), the Advisory Committee recommends that the General Assembly:**

**(a) Take note of the unencumbered balance of \$13,974,200 with respect to the period from 1 July 2021 to 30 June 2022;**

**(b) Take note of other revenue for the period ended 30 June 2022, amounting to \$40,131,600 from other/miscellaneous revenue (\$4,375,300) and the cancellation of prior-period obligations (\$35,775,800), offset by investment loss (\$19,500);**

**(c) Defer, until consideration by the General Assembly of the final performance report of the Operation, a decision on the treatment of the total amount of \$54,105,800 indicated in subparagraphs (a) and (b) above;**

**(d) Authorize the Secretary-General, on an exceptional basis, with the prior concurrence of the Advisory Committee and subject to relevant rules and regulations, to enter into commitments in respect of expenditure related to the mandated operation and liquidation of the Operation that are identified after its liquidation and to use the Peacekeeping Reserve Fund for cash flow purposes, if necessary.**

## Annex

## African Union-United Nations Hybrid Operation in Darfur expenditure under common staff costs during the 2021/22 period

(Thousands of United States dollars)

<i>Expenditure</i>	<i>Amount</i>
<b>International staff</b>	
Representation allowance for professional staff	0.7
Pension subsidy for professional staff	695.0
Special post allowance (gross) for professional staff	77.1
Dependency allowance for professional staff	262.1
Hardship allowance for professional staff	418.5
Mobility allowance for professional staff	46.0
Rental subsidy for professional staff	(79.1)
Non-family service allowance for professional staff	369.0
Mobility incentive for professional staff	77.3
Education grant for professional staff	349.7
Relocation grant for professional staff	(164.3)
Settling-in grant for professional staff	68.1
Repatriation grant for professional staff	(221.6)
Termination indemnity for professional staff	(296.6)
Staff assessment related to common staff costs for professional staff	20.2
In lieu notice payments to professional staff	33.1
Accrued annual leave payments to professional staff	329.3
Health subsidy for professional staff	77.0
Compensation in the event of death, injury or illness attributable to the performance of official duties of professional staff	9.6
Residential security allowance for professional staff	3.5
Home leave travel for professional staff	(200.1)
Appointment travel for professional staff	5.8
Separation travel for professional staff	28.2
Travel related to transfer for professional staff	11.4
Mission assignment travel for professional staff	3.2
Medical evacuation travel for professional staff	96.9
Rest and recuperation travel for professional staff	69.5
Life insurance subsidy for professional staff	0.6
Pension subsidy for field service staff	1 097.0
Special post allowance (gross) for field service staff	23.8
Dependency allowance for field service staff	584.4
Hardship allowance for field service staff	897.0
Mobility allowance for field service staff	43.4
Non-removal allowance for field service staff	(3.6)
Rental subsidy for field service staff	(153.9)
Language allowance for field service staff	1.7

<i>Expenditure</i>	<i>Amount</i>
Non-family service allowance for field service staff	924.3
Mobility incentive for field service staff	112.6
Education grant for field service staff	783.4
Relocation grant for field service staff	(389.5)
Assignment grant for field service staff	(10.3)
Settling-in grant for field service staff	85.0
Repatriation grant for field service staff	(112.8)
Termination indemnity for field service staff	(618.4)
Staff assessment related to common staff costs for field service staff	(171.1)
In lieu notice payments to field service staff	54.4
Accrued annual leave payments to field service staff	660.3
Death benefit for field service staff	56.0
Health subsidy for field service staff	241.0
Compensation in the event of death, injury or illness attributable to the performance of official duties of field service staff	13.8
Residential security allowance for field service staff	3.6
Family visit travel for field service staff	1.2
Appointment travel for field service staff	11.5
Separation travel for field service staff	126.1
Travel related to transfer for field service staff	4.1
Mission assignment travel for field service staff	2.6
Medical evacuation travel for field service staff	966.9
Rest and recuperation travel for field service staff	164.5
<b>Subtotal, international staff</b>	<b>7 489.1</b>
<b>National staff</b>	
Pension subsidy for National Professional Officers	79.5
Dependency allowance for National Professional Officers	12.0
Staff assessment related to common staff costs for National Professional Officers	(34.9)
Accumulated annual leave for National Professional Officers	136.8
Health subsidy for National Professional Officers	25.5
Compensation in the event of death, injury or illness attributable to the performance of official duties for National Professional Officers	(2.1)
Pension subsidy for national General Service staff	292.4
Special post allowance (gross) for national General Service staff	2.2
Dependency allowance for national General Service staff	160.8
Language allowance for national General Service staff	2.3
Assignment grant for national General Service staff	0.4
Staff assessment related to common staff costs for national General Service staff	(145.8)
Accumulated annual leave for national General Service staff	727.3
Death benefit for national General Service staff	14.4
Health subsidy for national General Service staff	83.5
Separation travel for national General Service staff	0.2
Mission assignment travel for national General Service staff	3.1

<i>Expenditure</i>	<i>Amount</i>
Compensation in the event of death, injury or illness attributable to the performance of official duties for national General Service staff	6.6
<b>Subtotal, national staff</b>	<b>1 364.2</b>
<b>General temporary assistance</b>	
<b>International staff</b>	
Representation allowance for professional staff	0.2
Pension subsidy for professional staff	68.5
Dependency allowance for professional staff	2.7
Hardship allowance for professional staff	36.9
Rental subsidy for professional staff	(7.7)
Non-family service allowance for professional staff	17.0
Mobility incentive for professional staff	21.9
Relocation grant for professional staff	26.0
Settling-in grant for professional staff	4.5
Repatriation grant for professional staff	131.1
Staff assessment related to common staff costs for professional staff	(48.6)
In lieu notice payments to professional staff	1.0
Accrued annual leave payments to professional staff	110.2
Health subsidy for professional staff	8.9
Compensation in the event of death, injury or illness attributable to the performance of official duties of professional staff	0.6
Separation travel for professional staff	2.9
Travel related to transfer for professional staff	3.0
Pension subsidy for field service staff	86.3
Dependency allowance for field service staff	41.1
Hardship allowance for field service staff	71.1
Rental subsidy for field service staff	(4.5)
Language allowance for field service staff	0.1
Non-family service allowance field service staff	73.0
Mobility incentive for field service staff	16.0
Education grant for field service staff	3.1
Relocation grant for field service staff	26.0
Assignment grant for field service staff	(13.0)
Repatriation grant for field service staff	218.6
Termination indemnity for field service staff	189.4
Staff assessment related to common staff costs for field service staff	(96.5)
In lieu notice payments to field service staff	4.2
Accrued annual leave payments to field service staff	127.7
Health subsidy for field service staff	10.0
Compensation in the event of death, injury or illness attributable to the performance of official duties of field service staff	0.7
Separation travel for field service staff	1.8
Medical evacuation travel for field service staff	96.7

<i>Expenditure</i>	<i>Amount</i>
Rest and recuperation travel for field service staff	7.2
<b>Subtotal, international general temporary assistance staff</b>	<b>1 238.1</b>
<b>National staff</b>	
Pension subsidy for National Professional Officers	0.6
Pension subsidy for national General Service staff	1.4
Special post allowance (gross) for national General Service staff	0.7
Dependency allowance for national General Service staff	2.4
Staff assessment related to common staff costs for national General Service staff	(1.0)
Accrued annual leave for national General Service staff	4.9
Health subsidy for national General Service staff	0.8
<b>Subtotal, national general temporary assistance staff</b>	<b>9.8</b>
<b>Total, UNAMID common staff cost expenditure during the 2021/22 period</b>	<b>10 101.2</b>

*Abbreviation:* UNAMID, African Union-United Nations Hybrid Operation in Darfur.