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Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali

Donation of assets of the United Nations Multidimensional Integrated Stabilization Mission in Mali

Report of the Secretary-General

Summary

The present report provides details of the proposed donation of assets owned by the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) to the Transition Government of Mali, in line with the provisions of regulation 5.14 (e) of the Financial Regulations and Rules of the United Nations. The net book value of the MINUSMA assets proposed for donation to the Government as at 31 December 2023 amounted to \$42,497,800, with an acquisition cost of \$94,735,900, which represents 15.7 per cent of the total MINUSMA assets acquisition value of \$601,636,736.

The action to be taken by the General Assembly, as set out in section III of the present report, is to approve the contribution of MINUSMA assets free of charge to the Transition Government of Mali.



I. Introduction

1. The mandate of the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) was established by the Security Council in its resolution 2100 (2013). By its resolution 2690 (2023), the Council decided to terminate the mandate of MINUSMA under resolution 2640 (2022) as of 30 June 2023 and requested MINUSMA to immediately start on 1 July 2023 the cessation of its operations, transfer of its tasks, as well as the orderly and safe drawdown and withdrawal of its personnel, with the objective of completing that process by 31 December 2023. The Council also decided that the Mission's liquidation should begin on 1 January 2024 and further decided to authorize, for the duration of the liquidation, the retention of a guard unit from within the existing footprint of MINUSMA to protect the Mission's personnel, facilities and assets.

2. Prior to the commencement of its liquidation on 1 January 2024, the Mission completed the physical closure and transfer to the Government of Mali of 11 MINUSMA camps.¹ The process of closure involved environmental rehabilitation and remediation activities, including disposal of all hazardous materials in an environmentally safe manner. Significant challenges were encountered in the retrieval of contingent-owned equipment and United Nations-owned equipment, with three of the camps in northern Mali (Aguelhok, Tessalit and Kidal) forced to close owing to a rapidly deteriorating security environment.

3. The Mission's liquidation is expected to last 18 months (from 1 January 2024 to 30 June 2025), with its liquidation headquarters in Bamako and a location in Gao for the conduct of field-based liquidation activities. The camp in Gao is planned to be closed by 30 September 2024 and the site in Bamako by 31 March 2025. Three out-of-country staging areas have been established in the ports of Dakar, Cotonou and Nouakchott for contingent-owned equipment and United Nations-owned equipment prior to onward transportation to their final destinations.

4. The civilian staff responsible for carrying out liquidation activities for the period from 1 January to 30 June 2024 comprises 493 civilian personnel, consisting of 264 international and 213 national staff posts and 16 United Nations Volunteer positions. The size and composition of the liquidation team will be adjusted during the 2024/25 period and will be synchronized with the closures of the liquidation site in Gao and the liquidation headquarters in Bamako – which will mark the end of the Mission's field-based liquidation.

5. Thereafter, residual liquidation activities will be handed over to the United Nations Logistics Base at Brindisi, Italy (for the disposition of assets) and the Regional Service Centre in Entebbe, Uganda (for the finalization of the Mission's administrative, human resources and financial activities). The residual liquidation phase, which will be led by the Department of Operational Support, will commence in April 2024. The Department of Management Strategy, Policy and Compliance will provide continued financial management and reporting support, as well as advice on property management policy and the disposition of assets in alignment with, and supplementary to, the essential support provided by the Department of Operational Support and the United Nations Logistics Base to MINUSMA in the context of

¹ The camps were located in Ogossogou, Ber, Goundam, Ménaka, Aguelhok, Tessalit, Kidal, Douentza, Ansongo, Mopti and Timbuktu.

liquidation and asset disposition processes, specifically concerning the formulation and implementation of the asset disposition plans.²

6. MINUSMA has provided the Transition Government of Mali with updates on its asset disposal activities governed by the relevant Financial Regulations and Rules of the United Nations, including the established manner in which MINUSMA assets are to be disposed of. These include, in sequence: (a) transfers to peacekeeping and special political missions, the United Nations reserve at the United Nations Logistics Base at Brindisi, Italy, and other Secretariat entities; (b) sales to United Nations agencies, funds and programmes and country teams; (c) sales to local non-governmental organizations; (d) commercial sales; and (e) donation to the Transition Government of Mali.

7. For its part, the Transition Government of Mali reaffirmed its commitment to facilitating transfers through the application of customs exemptions and the waiver of applicable duties, as appropriate.

8. By the present report, the approval of the General Assembly is sought for the disposal of MINUSMA assets through their contribution free of charge to the Transition Government of Mali, in line with the provisions of regulation 5.14 (e) of the Financial Regulations and Rules of the United Nations, which stipulate that “any assets that have been installed in a country and which, if dismantled, would set back the rehabilitation of that country shall 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 will be contributed free of charge to the Government of the country concerned. Such contributions require the prior approval of the General Assembly.”

9. MINUSMA and the Transition Government of Mali discussed a site-specific agreement template for the handover of MINUSMA camps to the Government for civilian use. The template was finalized and signed by the Government and MINUSMA and is in use for the ongoing closure and handover of MINUSMA camps and assets.

II. Donation of assets to the Transition Government of Mali

10. During its drawdown and withdrawal phase (1 July to 31 December 2023), MINUSMA initiated the transfer of assets to other United Nations field operations and the United Nations reserve at the United Nations Logistics Base in Brindisi, Italy, on the basis of demonstrated requirements and a cost-benefit analysis, in line with United Nations policies. Concurrently, MINUSMA initiated the disposal of assets through sales (at fair market value) to United Nations agencies, funds and programmes and other non-governmental organizations, as well as through commercial sales. Surplus property, plant and equipment and inventory were offered for sale (at net book value) to the Transition Government of Mali, United Nations agencies, funds and programmes and non-governmental organizations aiming to support programmes across Mali.

² The Department of Management Strategy, Policy and Compliance will support the following reports: donation of assets report, performance report for the 2022/23 period, report on the proposed budget for the 2024/25 period (seventy-eighth session); performance report for the 2023/24 period (seventy-ninth session); performance report for the 2024/25 period (eightieth session); final disposition of assets report (eighty-first session); and final performance report (financial statement) (eighty-second session).

11. After exhausting possibilities for transfers and sales, assets such as airfield installations, buildings and infrastructure – in Gao and Bamako – are proposed for donation to the Transition Government of Mali. These assets could not be disposed of in any other manner as they are immovable and uneconomical to recover. Moreover, the removal of such assets would set back the rehabilitation of Mali. The assets have an acquisition cost of \$94,735,900 (net book value of \$42,497,800), representing 15.7 per cent of the total acquisition value of the Mission's assets amounting to \$601,636,736. Accordingly, it is proposed that the assets be donated to the Government as indicated in the table below.

Summary of the assets proposed for donation to the Transition Government of Mali

(Thousands of United States dollars)

<i>Asset class by location during the liquidation period</i>	<i>Number of assets</i>	<i>Acquisition cost</i>	<i>Net book value</i>
Bamako			
Fixed buildings	1	561.3	495.8
Infrastructure assets	27	21 158.6	13 585.0
Assets under construction – infrastructure assets	1	646.8	646.8
Prefabricated buildings	548	13 766.7	334.3
Water treatment and fuel distribution equipment	14	653.9	15.0
Total, Bamako	591	36 787.3	15 076.9
Gao			
Infrastructure assets	32	31 831.6	20 076.1
Assets under construction – buildings	6	3 596.3	3 596.3
Assets under construction – infrastructure assets	9	2 779.3	2 779.3
Air transportation equipment	4	262.5	37.5
Prefabricated buildings	854	17 728.0	918.6
Water treatment and fuel distribution equipment	34	1 750.9	13.1
Total, Gao	939	57 948.6	27 420.9
Grand total	1 530	94 735.9	42 497.8

12. Following the closure of the Gao and Bamako camps, the Transition Government of Mali will assume full responsibility for the management and operation of camps. Pending the decision of the General Assembly on the present report, assets proposed for donation in the two closed camps would be placed under the temporary custody of the Government.

III. Action to be taken by the General Assembly

13. **The action to be taken by the General Assembly at its seventy-eighth session in connection with the financing of MINUSMA is to approve the donation of assets owned by the Mission, with a net book value of \$42,497,800 (acquisition cost of \$94,735,900), to the Transition Government of Mali.**