United Nations Institute for Training and Research

Board of Trustees

Sixty-Seventh Session

25 - 26 June 2026 UNITAR/BT/67/3

24 August 2026 **Geneva, Switzerland**

CONCLUSIONS AND RECOMMENDATIONS OF THE SIXTY-SEVENTH SESSION OF THE BOARD OF TRUSTEES

1. The Board of Trustees of the United Nations Institute for Training and Research (UNITAR) convened from 25 to 26 June 2026 for its Sixty-Seventh Session.[i] A list of the session's main conclusions and recommendations, as adopted at the session, is attached as Annex I.

2. The following members of the Board were present or represented at the session:

Trustees:

Dr. Adriana Abdenur

His Excellency Mr. Arindam Bagchi

Ms. Dorothea Gieselmann

Mr. Nikolaj Gilbert

Mr. Petr Illichev, represented by Mr. Anton Minaev during his absence

Her Excellency Ms. Mathu Joyini

His Excellency Mr. Jürg Lauber, represented by His Excellency Mr. Thomas Gürber

Her Excellency Dr. Amina C. Mohamed (Vice Chair)

His Excellency Mr. Ib Petersen (Chair)

His Excellency Mr. Jian Shen

Professor Akiko Yuge (Chair, Finance Committee)

Ex Officio:

Ms. Michelle Gyles-McDonnough, Executive Director, UNITAR

Secretary of the Board:

Mr. Brook Boyer, Secretary, Board of Trustees
Mr. Jonas Haertle, Chief, Office of the Executive Director, Deputy Secretary, Board of Trustees

Observers Accompanying Trustees

Ms. Yiling Chen (attending with His Excellency Mr. Shen Jian)
Mr. Anton Minaev (attending with Mr. Petr Ilichev)
Mr. Moritz Seiler (attending with Ms. Dorothea Geiselmann)
Mr. Ivan Tarutin (attending with Mr. Anton Minaev, representative of Mr. Petr Ilichev in his absence)
Mr. Kshitij Tyagi (attending with His Excellency Mr. Arindam Bagchi)
Mr. Samir Yeddes (attending with His Excellency Mr. Thomas Gürber, representative of Ambassador Jürg Lauber)

3. Under item 1, Opening of the session, the Chair welcomed the Trustees to the session, announced that quorum was established and extended full powers to the alternates of members who were absent at or during the session. The Executive Director noted that the Board was meeting at an important moment for UNITAR, with implementation of its 2026–2029 Strategic Framework and the approved programme budget. Referring to discussions held by the Finance Committee earlier in the week, she reported that the Institute's financial position remained solid: as of 15 May 2026, UNITAR had mobilized $19.8 million, representing 103 per cent of the expected prorated level for the 2026–2027 budget, while cost-recovery collections had reached $3.5 million, or 99 per cent of the prorated target. While programme-level performance varied at this stage of the cycle, overall resource mobilization remained on track. The Executive Director also highlighted encouraging progress towards a more diversified funding base through growing engagement with the private sector and academic institutions alongside continued strong government support. At the same time, she noted the increasingly competitive and earmarked nature of the funding environment.

4. Turning to Action 68 of the UN80 Initiative, the Executive Director recalled the Board of Trustees and the Board of the United Nations System Staff College (UNSSC) having considered the Secretary-General's draft report on the proposed merger at their respective special sessions. She noted that the revised draft reflected observations and questions raised by both governing bodies and emphasized that the revised draft report reaffirmed the importance of preserving the distinct strengths and mandates of both entities. She noted that the objective was to create a stronger and more integrated learning and capability institution while avoiding duplication and maintaining the respective value propositions of UNITAR and UNSSC. She further highlighted that the revised draft report clarified that the strategic rationale for the merger extended beyond financial efficiencies. The primary objective was to strengthen the capacity of the United Nations system to serve Member States and beneficiaries more effectively by translating knowledge into capabilities and results. Financial efficiencies were described as an important enabling factor rather than the principal driver of the proposal. The Executive Director also underscored the phased nature of the process, noting that a decision regarding the proposed merger would be followed by a separate transition phase during which implementation arrangements would be further validated and developed. With regard to financial implications, she noted that projected recurring efficiencies and one-time transition costs remained indicative and would require validation through subsequent budgetary, governance and implementation processes. The Executive Director stressed the importance of business

continuity, risk management, transparency and staff engagement throughout any transition process. She noted that clear governance arrangements, milestones and accountability mechanisms would be essential to safeguarding ongoing operations and programme delivery. She further informed the Board that the revised report clarified that Geneva would remain the headquarters of the merged entity, while Turin would continue as the learning campus and Bonn would remain an important presence within the sustainability ecosystem. In concluding, the Executive Director emphasized that the success of any reform would depend on the support and ownership of Member States, United Nations entities, staff and partners. She expressed appreciation to the Board, the Finance Committee and all Trustees for their guidance and constructive engagement and encouraged the Board to continue discussions with a forward-looking focus on the future of learning and capability development across the United Nations system. **The Board took note of the opening remarks of the Executive Director.**

5. Under item 2, Adoption of the agenda, the Chair introduced the provisional agenda as prepared by the Executive Director in accordance with the Board's Rules of Procedure and as contained in the item's annotation. **The Board adopted the agenda as proposed.**

6. Under item 3, Organisation of work, the Chair proposed that the Board conduct its business according to the programme schedule in the item's annotation. **The Board agreed and adopted the organisation of work.**

7. Under item 4, Business continuity/follow up matters from the Sixty-Sixth Session, the Chair referred to the four sub-items. Under item 4a, update on the implementation of the 2026-2027 Strategic Framework, the Chair recalled that the Board endorsed the 2026-2029 Strategic Framework at its Sixty-Sixth Session and requested Management to update the Board on its implementation considering the unfolding UN80 Initiative at its Sixty-Seventh Session. The Executive Director updated the Board, noting that the Institute was approximately six months into the framework's implementation. She emphasized that significant efforts had been undertaken to ensure that the Strategic Framework became a practical management tool guiding the Institute's work rather than a document existing only at the policy level. A comprehensive internal awareness and engagement campaign had been launched, including staff surveys, communication initiatives, leadership outreach, guidance materials and knowledge-sharing sessions. She reported high levels of familiarity and engagement among staff, reflecting strong institutional ownership of the framework. She referenced the Integrated Results and Resources Framework as the tool for monitoring the framework's implementation, providing a structured architecture linking strategic objectives, workstreams, management results and the United Nations 2.0 accelerators. The Executive Director noted that key management systems had already been aligned with the framework, including annual work planning, project tracking, event management and performance monitoring processes, thereby strengthening mandate alignment, institutional accountability and reporting.

8. Providing an overview of implementation progress from January to mid-May 2026, the Executive Director reported that UNITAR had delivered 345 training events and reached more than 140,000 beneficiaries, representing approximately 48 per cent of the programme budget's target. She noted that 86 per cent of beneficiaries had participated through online learning modalities and that 45 per cent were affiliated with non-State actors, including academia, civil society organizations, and the private sector. While the majority of participants were male, an increase in participation by non-binary learners had been observed. The certification rate stood at 38 per cent, broadly in line with previous years, although efforts to improve completion and certification rates would continue. The Executive Director further highlighted UNITAR's reach, noting that 81 per cent of beneficiaries originated from developing countries, including 27 per cent from the small island developing States (SIDS), the least developed countries (LDCs) and the landlocked developing countries (LLDCs). She observed that the geographic distribution of beneficiaries was generally balanced, while identifying certain regions, including Latin America and the Caribbean, where future expansion could be considered. The Executive Director also provided an overview of progress under the framework's four strategic objectives and highlighted illustrative examples of results achieved during the first months of implementation. She noted that initiatives across the framework were contributing to strengthened individual capacities, enhanced institutional performance in developing countries, stronger learning ecosystems and training institutions, and improved capabilities within the United Nations system. She further emphasized that these efforts were demonstrating positive early results in areas such as skills application, institutional strengthening, operational effectiveness and knowledge sharing. The Executive Director also highlighted progress

under the framework's cross-cutting objectives, including efforts to promote inclusion and the principle of leaving no one behind, particularly through support to countries in vulnerable situations and initiatives targeting women, youth and persons with disabilities. In conclusion, the Executive Director said that the examples illustrated the breadth of UNITAR's activities and investments across the Strategic Framework. She expressed satisfaction with the strong institutional uptake of the framework, noting that staff had embraced it as a practical tool for guiding the Institute's work and decision-making.

9. The Board raised several observations and questions, including on the implementation of the Strategic Framework and the monitoring of results. Trustees welcomed the progress achieved to date and commended management and staff for successfully translating the Strategic Framework into operational planning, monitoring and reporting processes. They sought further information on whether the newly introduced systems were already strengthening performance monitoring, organizational oversight, and decision-making, and whether tangible benefits from these changes could be observed at this early stage of implementation. Trustees emphasized the importance of maintaining a clear distinction between activity-level outputs and longer-term outcomes and institutional impact and encouraged Management to continue strengthening the measurement and reporting of results. In addition, a request for clarification on the certification rate of learning was made, including the factors affecting course completion and certification. Questions were also raised regarding the geographical distribution of beneficiaries, including whether participation targets existed at the regional or country level and whether future reporting could provide more detailed, disaggregated beneficiary data. Finally, the importance of ensuring that the progress achieved in implementing the Strategic Framework, together with the supporting systems, processes, and institutional capacities, is preserved and further strengthened in the context of any future institutional transition, was highlighted.

10. The Executive indicated that implementation of the framework had already brought significant changes to the Institute's planning processes, ways of working and organizational culture. For the first time, division workplans, directors' individual workplans and team-level objectives had been systematically aligned with the framework, creating a clear line of sight between individual contributions, divisional priorities and the Institute's strategic objectives. She emphasized that the process had involved extensive discussion and engagement across the Institute and had strengthened a results-oriented culture through a greater focus on measurable indicators and performance assessment at the project, team and institutional levels. With regard to certification rates, the Executive Director noted that the current rate of 38 per cent was broadly consistent with industry benchmarks and explained that UNITAR closely monitored learner participation and completion patterns. Management clarified that the reported certification rate referred only to learning activities that included objective assessments of knowledge and measured the proportion of participants who successfully completed those assessments, and that the rate therefore did not represent overall participation or completion rates across all learning activities. The Executive Director also highlighted the distinction between general events and structured learning activities with defined learning outcomes when assessing performance. Responding to questions on beneficiary distribution, the Executive Director noted that the Institute maintained detailed data on participation by region, country and delivery modality, including virtual and in-person learning. She added that current learner targets remained broadly consistent with previous years and that implementation was progressing in line with established objectives. Finally, the Executive Director stressed that the strategic objectives underpinning the framework would remain central in the context of the proposed merger. She noted that the proposed future model preserved the focus on individual capacity development, institutional strengthening and advisory support, ensuring continuity with the results-based approach currently being implemented by UNITAR. **The Board took note of Management's update on the implementation of the 2026-2029 Strategic Framework and the observations and recommendations made and requested Management to report again to the Board at its Sixty-Eighth Session.**

11. Under item 4b, Update on the implementation of the programme budget for the biennium 2026-2027, the Chair indicated that the Finance Committee met on 22 June 2026 and invited the Chair of the Finance Committee to introduce its report (UNITAR/BT/67/FC/20/3). The Finance Committee Chair said that the Committee was informed that implementation was progressing well and remained aligned with the Strategic Framework 2026–2029, while preparations continued for the potential merger with UNSSC. The Chair noted that business continuity had been maintained and that staff and partner engagement remained aligned with the Institute's strategic priorities. As of

mid-May 2026, UNITAR had mobilized $19.8 million in income, representing approximately 19 per cent of projected biennial income, and had generated $3.5 million through the cost recovery mechanism. She said the Committee was informed that management and support expenditures remained below proportional budget levels, reflecting prudent financial management. The revised cost recovery framework, including the introduction of a fee-for-service modality, had been successfully operationalised, providing greater flexibility while maintaining full cost recovery. Overall programme delivery was reported to be robust and on track, with Management continuing to closely monitor financial performance and resource mobilisation efforts to support full implementation of the approved programme of work. The Finance Committee Chair reported that the Committee commended management for progress in programme delivery, implementation of the Strategic Framework and financial discipline despite a challenging operating environment. The Committee also emphasized the importance of continued engagement with staff and partners, particularly in the context of the proposed merger. At the same time, the Committee requested additional information to strengthen financial transparency and support future oversight. This included more detailed reporting on contributions by donor category, the composition and relative share of cost recovery income, explanations for variations in financial performance, clarification regarding any overlap in funding between UNITAR and UNSSC and further information on the funding outlook and resource mobilization prospects for a potential merged entity. The Finance Committee Chair noted that Management informed the Committee that UNITAR's funding base remained stable. She concluded by reporting that the Finance Committee recommended that the Board take note of the Committee's observations on the implementation of the 2026–2027 programme budget and provide any further guidance it deemed appropriate.

12. Trustees made a number of observations, including recognition of UNITAR's strong delivery performance and its continued focus on countries in special situations, including LDCs, LLDCs and SIDS, and emphasized the importance of maintaining this focus as a core element of the Institute's mandate and impact. The importance of ensuring a diversified and sustainable funding base was also emphasised. While acknowledging UNITAR's positive financial performance and stable financial position, Trustees noted that funding concentration and changes in the donor landscape could present vulnerabilities and would require continued attention. Several members sought further information on the implementation of the fee-for-service modality, including how it was being received by beneficiaries and partner institutions. Balancing efforts to strengthen cost recovery with the need to ensure that low-income and vulnerable countries are not excluded from accessing capacity-development opportunities was emphasised. Trustees further welcomed clarifications regarding donor support to both UNITAR and UNSSC and stressed the importance of maintaining financial transparency and clear accounting practices. In this regard, they underscored the need to avoid any cross-subsidization between programmes and, in the context of a potential merger, between the activities and resources of the two entities. Appreciation was expressed for the continued support provided by key donors.

13. The Executive Director said that Management remained strongly focused on business continuity throughout the ongoing discussions on the proposed merger. Regular communication and engagement with staff had been maintained, with particular emphasis on preserving a strong and effective UNITAR while continuing to deliver results under the Strategic Framework. Regarding the fee-for-service modality, the Executive Director reported that its implementation had thus far achieved the intended objectives. While some partners/clients had initially expressed concerns about the introduction of fees, these had largely been addressed through discussions focused on the broader value and that no partners had been lost as a result of the new approach. The Executive Director further explained that the modality had encouraged a more strategic approach to engagement with partners, including the bundling of related activities and services within broader collaboration frameworks. This had helped rationalize administrative processes, reduce transaction costs and support more coherent partnership discussions. She emphasised that UNITAR remained committed to ensuring that low-income and vulnerable countries were not excluded from accessing capacity-development opportunities. Where funding constraints existed, UNITAR continued to facilitate partnerships and resource mobilisation arrangements to support participation and meet identified needs. With regard to donor funding, the Executive Director reaffirmed that there would be no cross-subsidization between UNITAR and UNSSC activities or programmes. She stressed that the objectives and conditions attached to funding sources remained clear and distinct. She also noted that additional information on donor contributions had been prepared in response to requests from the Finance Committee and previous Board sessions and was available for review.

14. Under item 4c, Update on the implementation of the Partnership and Resource Mobilisation Strategy, the Finance Committee Chair reported that the Executive Director mentioned that UNITAR had exceeded $100 million in revenue for the first time, surpassing the Institute's most ambitious growth scenario despite a challenging global funding environment characterised by increasing fragmentation and reliance on earmarked funding. The Committee was informed that UNITAR had made encouraging progress in diversifying its funding base, particularly through strengthened engagement with private-sector partners, foundations and academic institutions. Management emphasised that resource mobilisation efforts were aimed not only at increasing funding but also at enhancing programme relevance, institutional impact and alignment with the Institute's mandate. The Finance Committee congratulated Management on this achievement and welcomed the progress made in broadening the Institute's partnership base. At the same time, members raised questions regarding the sustainability of funding streams, particularly those originating from United Nations entities, and sought further information on resource mobilisation prospects and funding projections for the 2026–2027 biennium. **The Board took note of the Finance Committee's observations on Management's update on the implementation of the Partnership and Resource Mobilisation Strategy.**

15. Under item 4c, Update on enterprise risk management, the Chair recalled that the Board took note of the results of the risk maturity exercise and the observations made at its Sixty-Sixth Session, and requested Management to take further steps to improve the components of risk management, including systems, tools, process integration, risk capability and risk culture, and building on the results of the maturity exercise and to report to the Board at the Sixty-Seventh Session. The Executive Director provided an update on the implementation of the enterprise risk management (ERM) framework and reported that Management had since developed a draft internal control framework and initiated a review of UNITAR's Enterprise Risk Management Policy. The Executive Director informed the Board that efforts were underway to strengthen systems integration, including exploration of a customised project portfolio management module within Quantum. This would enable closer alignment between project-level risks and the Institute's enterprise-wide risk taxonomy, thereby strengthening risk identification, monitoring and reporting. Initial consultations had been held with the Untied Nations Development Programme and the UNSSC, which already uses a customized project portfolio management module within Quantum. She further reported that significant progress had been made in strengthening risk management capabilities across the Institute. All programme managers and directors had completed United Nations risk management training, with only one yet to finalize the knowledge assessment. In addition, the Division for Strategic Planning and Performance had undertaken further specialized training, including the UNDP Risk Management Certificate Course. The Director of the Division, as custodian of the ERM function, was also pursuing advanced certification in ISO 31000 risk management. The Executive Director noted that additional risk management training would be rolled out to other personnel later in the year as part of UNITAR's ongoing efforts to embed a stronger risk management culture across the Institute.

16. The Board made several observations. The importance of enterprise risk management as a key tool for identifying and assessing strategic and operational risks and informing forward-looking organizational decisions was highlighted. Trustees observed that the Institute's risk framework should provide the basis for determining appropriate risk responses, whether through mitigation, acceptance, or broader strategic actions, and noted that major institutional initiatives should be considered in the context of the evolving risk landscape. A request was made for Management to share the latest risk report with the Board to support its ongoing deliberations. Trustees also inquired whether the current risk analysis adequately reflected the changing institutional context, including risks associated with the proposed merger, and suggested that the risk framework may need to be updated to reflect recent developments.

17. The Executive Director confirmed that the enterprise risk management framework and risk register presented at the previous Board session included the proposed merger as a strategic risk. She noted that a detailed assessment of merger-related risks and corresponding mitigation measures had been undertaken as part of the analysis, including specific consideration of implications for both institutions and their personnel. A Board member clarified that the question concerned not only the risks arising from the merger itself but also the extent to which the proposed merger could be understood as a strategic response to risks identified through the Institute's broader risk assessment. The Executive Director acknowledged the request and confirmed that the relevant risk management documentation and updates would be shared with the Board. **The Board took note**

of the update on enterprise risk management and requested Management to report to the Board at its Sixty-Eighth Session with a revised Enterprise Risk Management Policy, taking into account merger-related aspects.

18. Under item 5, UN80 Initiative Action 68: Proposed Merger of the United Nations System Staff College into the United Nations Institute for Training and Research, the Chair recalled that the Board, at its Sixty-Sixth Session, took note of the Secretary-General's UN80 Initiative, and in particular the Secretary-General's plan to merge UNSSC into UNITAR as contained in his UN80 Initiative Workstream 3 Report, Shifting Paradigms: United to Deliver, took note of the observations made and requested the Executive Director to take the necessary actions to prepare UNITAR for any merger. He also recalled that at its Special Session on 4 June 2026, the Board took note of the Deloitte Report entitled UN80 Action 68 Initiative Merger Design Proposal: Turning Knowledge into Capability. Turing Capability into Results and the observations made; took note of the draft report of the Secretary-General on the merger of UNSSC into UNITAR and the observations and recommendations made; took note of the Report of the Finance Committee and the estimated, sustained annual cost-based reduction of $5.5 million to $7.0 million and the one-time transition costs of $9.5 million to $13.0 million, with the understanding that these figures need to be validated; took note that the UNSSC Board of Governors will convene a special session on 9 June 2026; requested Management to provide clarification to the questions raised, consider the observations and recommendations made and submit a revised draft report of the Secretary-General for the Board's consideration at the Sixty-Seventh Session, by 12 June 2026; and agreed that the Sixty-Seventh Session will contain a joint session, as proposed by the Chair of the Board.

19. The Chair of the Finance Committee reported on the Committee's review of the proposed merger of UNSSC into UNITAR. She said the Committee was informed that the proposal was supported by analyses, including work undertaken by Deloitte, which estimated annual cost reductions of between $5 million and $7 million and one-time transition costs of between $9.5 million and $13 million. She mentioned that these figures were indicative and subject to further validation during implementation. She also mentioned that the Executive Director recalled that the primary objective of the merger was to strengthen the United Nations learning architecture by enhancing coherence, effectiveness and long-term sustainability. While financial efficiencies were expected to contribute to these objectives, they were described as an enabling factor rather than the principal rationale for the merger. The Finance Committee Chair said the Executive Director further emphasized that implementation would follow a phased approach and would be supported by appropriate governance and oversight mechanisms throughout the transition process. The Committee was provided with additional clarification regarding the projected efficiencies and transition costs, noting that these estimates were largely personnel-related and based on pro forma assumptions. The Executive Director stressed that the figures represented an objective baseline derived from the best available analysis and would need to be validated during the implementation phase, as reflected in the draft report of the Secretary-General. The Finance Committee Chair reported that the Committee expressed broad support for both the proposed merger and the phased approach to implementation. It acknowledged that the current financial estimates constituted reasonable assumptions and noted that both UNITAR and UNSSC stood behind the estimates developed through the Deloitte analysis. At the same time, the Committee emphasized that the indicative figures would require further validation as implementation planning progressed. Committee members also highlighted the importance of clearly distinguishing between the strategic rationale for the merger and the procedural aspects of implementation. They noted that additional clarity regarding timelines, milestones and sequencing would facilitate informed decision-making and help build consensus among stakeholders. The importance of continued engagement with stakeholders, including UNSSC, was also emphasized.

20. In discussing operational implications, she reported that the Committee inquired about the future treatment of cost recovery mechanisms. She said the Executive Director explained that the proposal identified areas where efficiencies could be generated through the consolidation of functions and the use of shared services, particularly in finance, administration and human resources; that more detailed staffing and organizational arrangements would be addressed during implementation and reaffirmed; and that robust governance and accountability mechanisms would be maintained throughout the transition. The Finance Committee Chair reported that the Committee appreciated Management's efforts to respond to previous Board requests for clarification on financial matters, including cost and savings estimates, budgetary implications, funding considerations and other financial aspects reflected in the revised report of the Secretary-General.

She concluded by indicating that the Finance Committee recommended that the Board take note of its observations and expressed its support for both the proposed merger of UNSSC into UNITAR and the adoption of a phased transition approach.

21. Board members welcomed the additional information and clarifications provided by Management since the previous session and acknowledged the efforts undertaken to address questions raised by Trustees. A number of members reiterated their openness to the proposed merger and recognized the potential strategic value of a more coherent and integrated United Nations learning architecture. They noted that the objective of strengthening learning and capacity-development services across the United Nations system remained compelling. At the same time, a number of Trustees, emphasizing that UNITAR was currently strong and financially healthy, demonstrating solid programme delivery, growing impact and strong financial performance, stressed that the case for merger should be supported by clear evidence that it would generate measurable improvements in effectiveness, efficiency, sustainability and impact beyond what the two entities currently achieve individually. There were concerns raised on the amount of information currently available and the need for greater clarity on the financial position of UNSSC, validation of projected savings and transition costs, future funding and revenue streams, cost recovery arrangements, and the financial implications of the proposed operating model. Recalling the observation the proposed financial estimates remained indicative, some Trustees said that further due diligence and validation would be desirable.

22. The importance of understanding more clearly how the proposed merger would address the identified risks and inefficiencies was noted, and that a stronger link between the ERM analysis and the proposed institutional solution would be helpful. Some Trustees suggested that additional analysis of alternative institutional options, comparative scenarios and potential costs and benefits could further support informed decision-making. Trustees welcomed clarifications included in the revised draft report regarding the preservation of UNITAR's mandate in support of Member States, particularly developing countries, while also emphasizing the need to maintain a clear balance between Member State-oriented capacity development and internal United Nations staff learning functions. Members also requested additional clarity regarding future governance structures, oversight arrangements and stakeholder roles, as well as the roles of the Board, the Advisory Committee on Administrative and Budgetary questions (ACABQ) and the General Assembly during any transition process. Several Trustees underlined the importance of a phased and carefully sequenced approach to implementation. While there was general support for proceeding with the merger in principle, some members emphasized that implementation should be contingent upon further validation of key assumptions and clarification of outstanding issues. Questions were also raised regarding the feasibility of the proposed timeline and the extent to which additional consultation and analysis might be required before major institutional decisions are finalised. Other Board members expressed support for moving forward with the proposal, noting that extensive consultations had already taken place and that previous Board discussions had broadly recognized the strategic rationale for closer integration between UNITAR and UNSSC. Members emphasized the potential benefits of a stronger, unified learning institution and encouraged continued progress while ensuring transparency and appropriate safeguards throughout the process. Additional observations were made regarding the proposed operating model, the role of learning business partners, branding and naming considerations for the future entity, stakeholder engagement, and the need to ensure that any future institutional arrangements continue to prioritize service delivery, development impact and support to developing countries. Overall, the discussion reflected broad support for the strategic objective of strengthening the United Nations learning system, alongside a desire among some Trustees for additional evidence, validation and clarification on key financial, governance, risk and implementation issues before any final institutional decisions would be taken.

23. The Chair said that the proposed merger should be viewed in the broader context of the Secretary-General's ongoing UN reform efforts, which began more than a year earlier and included the UN80 initiative and a range of reform workstreams aimed at improving the effectiveness and efficiency of the United Nations system. He noted that the proposal did not originate from UNITAR Management but was developed in response to a request from the Secretary-General for concrete reform proposals, including consideration of a merger between UNITAR and UNSSC. The Chair emphasized that the proposal should be understood not only as an effort to achieve efficiencies, but also as part of a broader ambition to strengthen the United Nations learning architecture and enhance the capacity of the system to support Member States, particularly developing countries. He observed that the proposal reflected a view that a merged institution could contribute to a more

coherent and effective learning and capacity-development function within a reformed United Nations system. He underlined that the Board's role at the current stage was to provide advice on the proposal and that the merger consideration formed part of a phased process, and that any decision at this stage would not imply that all future institutional, governance, staffing and operational arrangements had been finalized. Rather, he said, these matters would be addressed during subsequent stages of the process, including review by the Secretary-General and intergovernmental bodies. The Chair noted that implementation, if approved, would take place over an extended transition period, allowing further opportunities for consultation, validation and discussion of outstanding issues.

24. In response to the observations and questions raised by Trustees, the Executive Director concurred with the Chair's remark that the proposed merger be viewed within the broader context of the Secretary-General's UN reform agenda and the UN80 initiative. She noted that the proposal was developed based on the implementation plan the Secretary-General provided Member States. In making that decision the Secretary-General took into account the extensive system-wide review process he had launched at the senior leadership level to inform his implementation plan, including work led by UNITAR and the United Nations University at the request of the Secretary-General to assess options for strengthening the United Nations research and training pillar. The Executive Director emphasized that the current exercise was therefore not a new initiative originating from within Management, but rather a specific request from the Secretary-General to develop a merger proposal, which in his view would strengthen the UN system now and for the future, for his consideration and, subsequently, consideration by Member States.

25. The Executive Director mentioned that the Board's role at this stage was to advise on the proposed merger between UNITAR and UNSSC, based on the draft Secretary-General Report the Secretary-General wishes to put to the General Assembly, and emphasised that any final decision on the merger would rest with the General Assembly. She also noted that the proposal reflected analysis undertaken over six months, including extensive consultations and external expertise. She recalled that on the advice of the Board to seek merger and acquisition expertise, Deloitte had been engaged to support the assessment and that both UNITAR and UNSSC had participated in detailed validation exercises underpinning the proposal. Addressing questions concerning the financial assumptions, the Executive Director noted that the estimated cost reductions and transition costs were based on pro forma staffing costs and organisational structures rather than broad assumptions. She stressed that these estimates reflected the best available information and were grounded in the staffing profiles and cost structures of the two entities. While acknowledging that validation of the financial assumptions would be required during implementation, she emphasised that the figures provided a reasonable basis for assessing the proposal while at the same time noting that the merged entity would continue to function on a cost recovery basis. The Executive Director further highlighted that the merger proposal was intended to address both current and future challenges facing the learning and capacity-development landscape. While recognizing that UNITAR and UNSSC are both successful institutions, she noted that the analysis had concluded that they operate at a scale below that required to meet growing demand and rapidly evolving learning needs. The proposed merger would therefore seek to create a stronger and more scalable institution capable of enhancing support to Member States and the United Nations system while improving efficiency through shared services, integrated platforms and streamlined processes. In response to observations on risk, the Executive Director stated that the merger proposal had been informed by the Institute's assessment of strategic and operational risks. She noted that the current enterprise risk framework identifies risks related to the ability of the organisation to effectively support Member States and deliver on sustainable development objectives. In Management's view, the proposed merger would help mitigate such risks by strengthening institutional capacity, responsiveness and long-term sustainability. She further noted that merger-related risks had been assessed separately and that mitigation measures had been incorporated into the proposed implementation approach. Addressing governance concerns, the Executive Director reaffirmed that the distinct mandates of serving Member States and supporting United Nations staff learning would remain preserved within the proposed model. She highlighted the governance arrangements outlined in the proposal, including the continued role of a Board of Trustees with representation from within the UN system, and with programmatic independence that is important for a learning institution. She also emphasized that there would be no governance gap during the transition period and that regular oversight and approval processes would continue throughout implementation. On questions relating to future funding and sustainability, the Executive Director noted that UNITAR's approved biennial budget and historical growth trends provided a solid basis for projections. She

emphasised the Institute's strong track record in diversifying its funding base and expressed confidence that a combined entity would be better positioned to strengthen partnerships, anticipate demand and sustain future growth through a more proactive and strategic engagement model. The Executive Director also explained that the proposed branding and naming of a future entity reflected a desire to create a shared institutional identity and culture. She noted that the report envisaged further work on branding during the implementation phase and that this would be subject to additional consultation and refinement. Finally, the Executive Director acknowledged questions regarding timelines, consultations and the financial position of UNSSC. She reiterated that the proposed 24-month transition period was considered ambitious but achievable based on merger experience and expert advice, and that discussions were held with the Office of the Controller and the Office of Legal Affairs. She further noted that additional information regarding UNSSC's funding base and financial position could be explored during the joint session with the UNSSC Board, while emphasizing that analyses undertaken to date had not identified concerns regarding the financial health of either entity.

26. Several Trustees revisited the strategic rationale for the proposed merger and the level of information required to support decision-making. While reiterating support for the Secretary-General's reform agenda and the objective of strengthening coherence and effectiveness across the United Nations system, the importance of evidence-based decision-making and that major institutional changes be supported by a sufficiently robust analysis of costs, benefits, risks and alternatives was stressed. While expressing openness to the merger concept, they indicated that additional certainty and further information would be helpful before endorsing such a significant institutional change. Some members suggested that the proposal could be further refined and complemented by comparative analysis of alternative options and scenarios. Another observation emphasized that the merger should be considered within the specific context of United Nations reform rather than as a private-sector transaction. Unlike a commercial merger or acquisition, no financial purchase was involved and that the principal objective was to create greater institutional value, impact and efficiency. In their view, the key question was not whether the merger could be justified as a financial transaction, but whether it could successfully deliver the expected strategic benefits, efficiencies and enhanced learning impact. The importance of validating assumptions and mitigating implementation risks to ensure that the merger achieved its intended results and could serve as a positive example of UN system reform was stressed. Trustees also noted that the Board's requests for additional information had already resulted in greater transparency and a clearer understanding of the financial assumptions underpinning the proposal. Several members welcomed the supplementary financial information provided by Management and the Finance Committee, noting that each additional data point helped strengthen confidence in the analysis. While recognizing that certain figures would remain estimates until implementation, they acknowledged that the assumptions had been developed through a structured process and were subject to future validation and oversight. Overall, the discussion reflected continued support for the objectives of strengthening the United Nations learning architecture and improving institutional effectiveness, alongside differing views regarding the level of detail and assurance that should be available before decisions on the proposed merger are taken.

27. The Chair observed that no Board member had expressed opposition to the merger and recalled that the Board had previously welcomed further exploration of the proposal. He noted differing views, with some emphasising that support for the concept should be accompanied by a stronger analytical basis, including clearer evidence of the expected value added, efficiencies, performance gains and risk mitigation benefits. In their view, he said, further refinement of the proposal and additional clarification on key assumptions would strengthen confidence in any future decision. The Chair also recognized the observation that the merger should be considered within the context of United Nations reform, that the merger was not a private-sector transaction or financial acquisition and that the main question was whether the proposed merger could successfully deliver greater impact, stronger learning outcomes, enhanced institutional effectiveness and demonstrable efficiencies. Members emphasized that the Board's role was to help reduce implementation risks and ensure that the merger could fulfil its intended objectives, thereby serving as a positive example of UN system reform. Trustees welcomed the additional information that had been provided in response to Board and Finance Committee requests, particularly regarding financial assumptions, reserves, funding sources and projections. Several members noted that the increasing availability of information had improved their understanding of the proposal and strengthened confidence in the underlying analysis, while acknowledging that some estimates would necessarily remain indicative until implementation. The discussion also focused on the appropriate way forward. A

number of Trustees supported reaffirming the Board's positive view of the merger concept while emphasising the phased nature of the process and the need for continued clarification and validation of key elements during subsequent stages. Others stressed the importance of maintaining momentum and avoiding unnecessary delays, while ensuring that governance mechanisms, oversight arrangements and opportunities for Board engagement remained integral throughout the transition process. Overall, the discussion suggested an emerging convergence around support for the merger as a strategic direction, coupled with recognition that further refinement, validation and clarification of certain financial, operational, governance and implementation issues would continue to be required as the process moves forward. The Board suspended its session for the planned informal, joint meeting with the UNSSC Board of Governors.

28. Following the joint meeting, the Board resumed its session and continued its deliberations on the proposed merger. Trustees expressed differing views regarding the implications of the joint discussion, the role of the Board and the nature of the advice that should be provided to the Secretary-General at this stage. Some Trustees emphasized that the UNITAR and UNSSC Boards approach the proposal from different institutional perspectives. While acknowledging the constructive engagement and positive views expressed by members of the UNSSC Board, they noted that the UNITAR Board has a particular responsibility to critically examine the proposal from the perspective of Member States. It was stressed that continued requests for additional evidence, analysis and clarification should not be interpreted as opposition to the merger, but rather as part of the Board's oversight responsibility and commitment to evidence-based decision-making. It was also observed that the joint session provided useful insights, and that many of the concerns raised by the Board—including issues relating to funding sustainability, governance, mandates, partnerships, communications and implementation risks—had also been considered by the UNSSC Board of Governors. It was further observed that the joint discussion demonstrated a high degree of convergence between the two governing bodies and reinforced confidence in the strategic rationale for the merger. Several Trustees further emphasized the broader context of the Secretary-General's UN80 reform agenda, arguing that the Board should consider the proposal not only from the perspective of UNITAR as an institution but also in terms of its potential contribution to strengthening the effectiveness, coherence and impact of the wider United Nations system. The Trustees viewed the merger as an important opportunity to advance UN reform, while recognizing the need to continue addressing implementation and transition risks. A number of Trustees noted that the joint session had increased their level of confidence in the proposal. They cited the explanations provided by UNSSC representatives regarding the Staff College's expertise, advisory capabilities, financial position, performance and approach to risk management, and considered these exchanges helpful in clarifying the potential value that a merged entity could generate. In discussing possible conclusions, the Chair recalled that the Board's role at this stage was advisory rather than decision-making. He reiterated that no Trustee had expressed opposition to the merger concept itself. Rather, the discussion reflected broad support for the strategic direction of the proposal, accompanied by varying views regarding the extent of additional information and analysis that should be available as the process moves forward. The Chair suggested that the Board's report could acknowledge support for the merger proposal, recognize the phased nature of the proposed approach and identify areas where further clarification and analysis would be beneficial. Some Trustees supported this formulation, while others favoured a more nuanced approach, proposing that the Board should reaffirm its generally favourable view of the merger concept while also highlighting outstanding questions relating to financial assumptions, governance arrangements, implementation modalities and possible alternative institutional options.

29. The Board reconvened on 26 June 226 to act on the item 5 on the basis of a draft text proposed by the Chair. Following further deliberations, **the Board took note of the information provided by the Executive Director on the merger of the UNSSC into UNITAR; took note of the Finance Committee Report and the observations made; took note of the observations made at the Sixty-Seventh Session and the joint meeting of the UNITAR and UNSSC Boards; expressed its support for the proposed merger based on a phased implementation approach with governance oversight; encouraged the Executive Director to continue preparing for implementation of the proposed merger, while noting that key elements require further clarification, including implementation scenarios together with their implications, the financial model and the funding framework, and validation of indicative annual cost-base reduction and merger costs, managed through the applicable budgetary and governance processes during the transition; underlined that any future adjustment of geographic location and footprint should benefit from detailed assessment and evidence-based cost**

benefit analysis, including financial and non-financial aspects, and be subject to governance oversight; and recommended that the Secretary-General takes the Board's observations into account in his report, while underscoring the need to follow the established procedure when submitting the report to the General Assembly through the Advisory Committee for Administrative and Budgetary Questions, where applicable.

30. The session adjourned.

ANNEX I

KEY CONCLUSIONS AND RECOMMENDATIONS OF THE SIXTY-SEVENTH SESSION OF THE BOARD OF TRUSTEES

Item 4: Business continuity/follow matters from the Sixty-Sixth Session
Item 4a: Update on the implementation of the 2026-2027 Strategic Framework
The Board took note of Management's update on the implementation of the 2026-2029 Strategic Framework and the observations and recommendations made and requested Management to report again to the Board at its Sixty-Eight Session.

Item 4b: Update on the implementation of the programme budget for the biennium 2026-2027
The Board took note of the Finance Committee's observations on Management's update on the implementation of the programme budget for the biennium 2026-2027 and the observations/ recommendations made.

Item 4c: Update on the implementation of the Partnership and Resource Mobilisation Strategy
The Board took note of the Finance Committee's observations on Management's update on the implementation of the Partnership and Resource Mobilisation Strategy.

Item 4d: Update on enterprise risk management
The Board took note of the update on enterprise risk management and requested Management to report the Board at its Sixty-Eighth Session with a revised Enterprise Risk Management Policy, taking into account merger-related aspects.

Item 5: UN80 Initiative Action 68: Proposed merger of the United Nations System Staff College into the United Nations Institute for Training and Research
The Board took note of the information provided by the Executive Director on the merger of UNSSC into UNITAR; took note of the Finance Committee Report and the observations made; took note of the observations made at the Sixty-Seventh Session and the joint meeting of the UNITAR and UNSSC Boards; expressed its support for the proposed merger based on a phased implementation approach with governance oversight; encouraged the Executive Director to continue preparing for implementation of the proposed merger, while noting that key elements require further clarification, including implementation scenarios together with their implications, the financial model and the funding framework, and validation of indicative annual cost-base reduction and merger costs, managed through the applicable budgetary and governance processes during the transition; underlined that any future adjustment of geographic location and footprint should benefit from detailed assessment and evidence-based cost benefit analysis, including financial and non-financial aspects, and be subject to governance oversight; and recommended that the Secretary-General takes the Board's observations into account in his report, while underscoring the need to follow the established procedure when submitting the report to the General Assembly through the Advisory Committee for Administrative and Budgetary Questions, where applicable.

---

[i] The Board convened in hybrid format, with in-person and remote participation.