

# Board of Trustees

## Sixty-Sixth Session

20 - 21 November 2025

UNITAR/BT/66/5

20 January 2026

Geneva, Switzerland

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### CONCLUSIONS AND RECOMMENDATIONS OF THE SIXTY-SIXTH SESSION OF THE BOARD OF TRUSTEES

1. The Board of Trustees of the United Nations Institute for Training and Research (UNITAR) convened from 20 to 21 November 2025 for its Sixty-Sixth Session. A list of the session's main conclusions and recommendations, as adopted at the end of 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 (via video conference)

His Excellency Mr. Ali Ben Feitas Al-Amarrî, represented during his absence by Mr. Firas Ahmed

His Excellency Mr. Arindam Bagchi

Ms. Dorothea Gieselmann (via video conference)

Mr. Nikolaj Gilbert<sup>i</sup>

Mr. Petr Illichev

Her Excellency Ms. Mathu Joyini

His Excellency Mr. Jürg Lauber, represented by Mr. Jonas Pasquier

Her Excellency Dr. Amina C. Mohamed (Vice Chair) (via video conference)<sup>ii</sup>

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, UNITAR

**Observers – Other UN training and research institutions**

Mr. Miguel Panadero, United Nations System Staff College

Ms. Madeleine Hamel, United Nations University

**Observers Accompanying Trustees**

Mr. Firas Ahmed (accompanying His Excellency Mr. Ali Ben Feitas Al-Amarri)

Mr. Kshitij Tyagi (accompanying His Excellency Mr. Arindam Bagchi)

Ms. Karin Goebel (accompanying Ms. Dorothea Gieselmann)

Mr. Anton Minaev (accompanying Mr. Petr Ilchev)

Mr. Ivan Tarutin (accompanying Mr. Petr Ilchev)

Ms. Frederikke Wagner Olsen (accompanying H.E. Mr. Ib Petersen)

Ms. Rufan Yuan (accompanying His Excellency Mr. Shen Jian)

**Observers – UNITAR Management**

Ms. Marina Dinca Vasilescu, Director, Division for Operations (as of item 8)

Mr. Jao Ratsifandrihamana, Chief, Finance and Budget Unit (as of item 8)

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

**For item 8b:**

Mr. Angus Mackay, Director, Division for Planet\*

Ms. Claudia Croci, OIC, Division for Peace; Acting Manager, Division for Satellite Analysis and Applied Research

Ms. Ebru Canan-Sokullu, OIC, Division for People

Mr. Mukul Bhola, Director, Division on NCD, Digital Health, and Capacity Building

Mr. Rabih El-Haddad, Director, Division for Multilateral Diplomacy

Ms. Mihoko Kumamoto, Director, Division for Prosperity

3. Under item 1, Opening of the session, the Chair welcomed the Trustees to the session and announced that quorum was established and extended full powers to the alternates of members who were absent at or during the session. The Chair also welcomed the representatives from the United Nations System Staff College and the United Nations University.
4. The Executive Director also welcomed the Board members. She emphasised that the United Nations and UNITAR are operating at a pivotal moment of heightened scrutiny and rising expectations. Member States are demanding greater efficiency, structural discipline and demonstrable value for money. Against this backdrop, the Secretary-General's UN80 initiative calls

for a UN system that learns, adapts and acts together. Countries and partners increasingly view the UN not as a direct provider but as an enabler—helping them build their own capacities and shape their own solutions. This shift creates space for UNITAR to assert its role as a trusted, disciplined service provider focused on training and learning.

5. The Executive Director underscored UNITAR’s unique position as the UN’s training and learning engine, capable of transforming knowledge and foresight into tangible impact for people and the planet. She presented a forward-looking strategy, a renewed operating model, and a clear path to sustainability, embodied in the Strategic Framework, Programme of Work and Budget and the Integrated Results and Resources Framework (IRRF) now before the Board. These documents define a UNITAR that is innovative and fit for purpose, combining training and research to strengthen institutions and build learning ecosystems. The new framework shifts emphasis upstream, prioritizing institutional capacity and systemic learning over individual learners. Revenue projections remain sound through 2027, with most business originating outside the UN system.
6. The Executive Director outlined significant organizational renewal already underway: streamlining portfolios to reduce duplication, clarifying roles and accountabilities and strengthening internal controls. A new structure introduces a Deputy Executive Director to enhance resource stewardship, a Learning and Knowledge Unit to codify best practices and a Communication Advisor for strategic outreach. Health-related activities will be consolidated under the Division for People, following the dissolution of the Division of NCDs and Digital Health. These changes, supported by transitional investments in 2026, aim to make UNITAR future-ready. Looking ahead, she highlighted the transformative potential of merging the UN System Staff College (UNSSC) into UNITAR under the UN80 initiative, creating a unified UN learning hub that can reach further, serve better and respond faster. With the endorsement of the strategy, budget and operating model, UNITAR is poised to accelerate its renewal—making learning the driving force of a more effective, future-ready United Nations. **The Board took note of the opening remarks of the Executive Director.**
7. 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. **The Board adopted the agenda as proposed.**
8. Under [item 3](#), Organisation of work, the Chair proposed that the Board conduct its business according to the schedule in the item’s annotation. **The Board agreed and adopted the organisation of work.**
9. Under [item 4](#), Membership matters, the Chair announced that the Secretary-General appointed Her Excellency Ms. Mathu Joyini and Ms. Akiko Yuge to second terms, effective 1 October and 18 October 2025, respectively. He confirmed that the Board’s membership stood at 13. **The Board took note of membership matters.**
10. Under [item 5a](#), Update on UN80: Implications for UNITAR, the Chair recalled that at its 2025 Special Session, the Board requested that Management keep the Board apprised of the developments related to the Secretary-General’s UN80 Initiative and its implications for UNITAR and to report to the Board at its Sixty-Sixth Session.
11. The Executive Director referred to the March 2025 launch of the Secretary-General’s UN80 Initiative—a system-wide effort to reimagine and renew the United Nations through operational efficiencies, mandate reviews and structural realignments. She indicated that the cluster process to implement this vision began in May, and since then, she, together with the Rector of the United Nations University (UNU), had co-led the Training and Research Cluster. She indicated that this work produced a comprehensive assessment of how the UN system delivers learning and research today and identified options for a more coherent, impactful architecture, and that the Secretary-General’s September 2025 report, *Shifting Paradigms: United to Deliver*, confirmed his intention to merge the UNSSC into UNITAR. She said this merger, along with the creation of a joint system-wide coordination mechanism between the UN’s training and research pillars, is among the “big-ticket” reforms outlined in the UN80 Action Plan. The Action Plan sets out 31 work packages—21 considered “big ticket” reforms because they require system-wide engagement, senior-level governance and, in many cases, intergovernmental decisions. She also indicated that UNITAR

would lead the merger process and co-lead the joint system-wide coordination mechanism, placing the Institute at the centre of shaping the UN's future learning and knowledge architecture.

12. The Executive Director reported that the Secretary-General has tasked UNITAR with producing a credible, evidence-based merger proposal for Member States' consideration, which must position the merged entity as the UN's global hub for learning and transformation, fully integrated within a two-pillar knowledge system anchored by UNITAR and UNU. She said that delivering this vision requires disciplined analysis, transparent engagement and a forward-looking approach, and that by 28 November 2025, UNITAR would provide a roadmap detailing milestones, decision points and consultations throughout 2026. She said that the rationale for the merger is clear: to eliminate fragmentation and duplication, combine complementary mandates and expertise and strengthen the UN's capacity to deliver high-impact learning that equips diplomats, public servants and UN personnel to navigate complexity, foster innovation and achieve sustainable development results. The Executive Director said that this work would be guided by three principles: strategic redesign rather than a patchwork merger; an open and transparent consultative process with Member States, governing bodies and staff; and a strong technical foundation supported by functional analysis and external expertise. Early actions include joint functional and financial mapping, legal reviews, the development of operating model options and the preparation of a zero-draft merger concept for stakeholder consultations. UNITAR will also prepare transition scenarios and secure endorsement from both governing boards before submission to the Secretary-General and, ultimately, the General Assembly. She concluded by indicating that the months ahead represent a critical opportunity to build a stronger, more coherent and more impactful learning ecosystem for the United Nations and the Member States it serves, and that UNITAR is committed to leading this ambitious reform and looks forward to working closely with the Board and stakeholders to advance this transformative agenda.
13. The Board engaged in a substantive discussion on the update of the Secretary-General's UN80 Initiative, focusing particularly on governance, strategic direction and the proposed merger of the UNSSC into UNITAR. There was broad agreement that the reform must make the UN system fit for purpose—streamlined, efficient and aligned with long-term priorities such as the 2030 Agenda and the Pact for the Future. While welcoming UNITAR's leadership role in the training and research cluster, the Board emphasised the need for clarity on governance arrangements, financial risks and operational models. The proposed merger was broadly viewed as an opportunity to consolidate expertise and strengthen UNITAR's position as the UN's centre of excellence for learning and capacity building. However, concerns were raised regarding UNSSC's financial posture, governance challenges across different locations and the importance of preserving UNITAR's institutional autonomy. Additional questions focused on the impact on UNITAR's research mandate, coordination with other reform work packages and the timeline for decisions.
14. The Executive Director confirmed that the process is at an early stage, with no immediate decisions required beyond authorising the Executive Director to take necessary steps to prepare UNITAR for the planned merger. She committed to keep the Board informed as the merger process unfolds. The Executive Director outlined three guiding principles: strategic redesign rather than patchwork change, open and transparent consultations to ensure ownership and a strong technical foundation to ensure a well-evidenced merger proposal. She assured the Board that UNITAR's dual mandate of research and training remains intact for now, but that UNITAR needed to remain open to other scenarios as future integration scenarios will be explored with UNU and other stakeholders. Acknowledging UNSSC's financial situation, she committed to a full functional and financial analysis of both institutions to inform any merger proposal. She confirmed that UNITAR's current financial strength allows proactive adjustments to its operating model to ensure resilience and balance, regardless of the merger outcome. On governance, the Executive Director explained that options to be developed for the Secretary-General and Member States will be discussed with the Board. She also noted the challenge of merging distinct operating models—UNSSC's fee-based approach versus UNITAR's project-driven model—but viewed this as an opportunity to design a system that delivers impact. The Executive Director acknowledged the complexity and risks of the process, given the UN's limited experience with mergers, and welcomed suggestions for external advisory support, provided it aligns with UN needs and principles. Her closing message was clear: reform must strengthen UNITAR's agility, responsiveness and impact, ensuring it emerges from UN80 more integrated, effective and resilient. The merged entity must create value, preserving the unique value of each institution, creating a unified learning engine to serve both UN staff and Member States that is more than the sum of both parts. **The Board took note of the update on**

**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.**

15. Under item 5b, draft Strategic Framework 2026-2029, the Chair recalled that the Board discussed preparations for the 2026-2029 Strategic Framework at its Sixty-Fifth Session and requested Management to report at its Sixty-Sixth Session with a draft Strategic Framework for its consideration. He said that pursuant to the Board’s request at its 2025 Special Session of 19 June 2025, the Executive Director submitted the draft Strategic Framework on 2 October 2025, together with the draft IRRF and a note on the operating model, including cost recovery and the operational reserve. The Executive Director indicated that the Strategic Framework 2026–2029 sets out a forward-looking plan to position UNITAR as a key driver of learning and capacity development within the UN system and beyond. At its core, the framework envisions a world where empowered individuals and institutions advance peace, security and sustainable development. To achieve this vision, UNITAR’s mission focuses on bridging gaps in knowledge and skills through impactful training, research and innovative learning solutions. She also said the framework responds to shifting global landscapes by defining four strategic objectives: empowering individuals, strengthening institutions in developing countries, building robust national learning ecosystems and enhancing UN capacity support to drive impact and scale. These objectives would be operationalised through five workstreams: learning and skills development, knowledge platforms and systems, collaborative knowledge exchange, advisory and institutional support and research and geospatial solutions. The Executive Director indicated that implementation will be guided by a clear programme budget, an execution plan and an operating model designed to ensure efficiency and accountability. To deliver on these ambitions, UNITAR emphasises organisational readiness through digital transformation, institutional coherence, breaking down silos, strengthening performance and results and reinforcing internal control frameworks supported by ERP systems. She said that ultimately, UNITAR would aim to consolidate its role as the learning engine of the United Nations system, offering workshops, training courses and online certifications that enable individuals and institutions to thrive in an increasingly complex global environment.
16. The Board engaged in a robust exchange on the draft 2026-2029 strategy, welcoming its clarity, forward-looking approach, responsiveness to global challenges and alignment with UN reforms. Trustees commended its balanced strategic objectives, evidence-based approach and the shift to an IRRF for outcome-level monitoring. The Board appreciated the strategy’s recognition of UNITAR’s comparative advantage in leading multi-agency learning platforms and the emphasis on sustained learning, inclusion of vulnerable groups and digital transformation and the importance of addressing polycrises through integrated approaches, enhancing AI-driven solutions and ensuring accessibility for developing countries.
17. At the same time, concerns were raised about declining global funding and the Board sought clarity on diversification strategies, the proposed flat fee for small projects and its potential impact on donor relations. Concerns were raised on the creation of a Deputy Executive Director post and associated costs, and its link to the anticipated merger of UNSSC. Other questions were put forward on indicators, the differentiation between the second and third strategic objectives and alternative scenarios reflecting the merger option. Additional queries focused on cost recovery, operational reserve fluctuations, new senior posts and UNITAR’s research role. Trustees also urged attention to conflict-affected countries and digital inclusion, while emphasising the need for strong risk analysis and change management.
18. The Executive Director welcomed the robust feedback and explained that the framework reflects extensive consultation and analysis. She emphasised UNITAR’s shift toward systems leadership and collaborative knowledge exchanges to address complex, integrated challenges. Technology and AI would be leveraged both for development and for modernising UNITAR’s delivery, with UNOSAT playing a critical role beyond emergency mapping to also provide proactive development support. The Executive Director clarified the distinction between the second and third objectives—one focusing on institutional capabilities, the other on building endogenous learning ecosystems—and confirmed special attention to conflict-affected countries. She assured that strategic-level outcomes would complement project-level monitoring and outlined plans for operational modernisation, ERP integration, governance reforms and consolidation of fragmented structures into a coherent institute. Transitional cost recovery measures would aim to incentivise larger

projects while maintaining financial sustainability, and merger costs would be addressed later with proactive planning and based on the analytical work to be undertaken. Research would remain targeted, aligned with UNITAR's Statute, and focused on learning science and UN system priorities. In concluding, the Executive Director described the framework as ambitious yet pragmatic, designed to strengthen UNITAR's relevance, impact and readiness for UN reform while keeping learners and Member States at the centre. **The Board took note of the observations made, endorsed the 2026-2029 Strategic Framework and requested management to update the Board on its implementation in light of the unfolding UN80 Initiative at its Sixty-Seventh Session.**

19. Under item 6a, Administrative circulars with policy implications issued since the Sixty-Fifth Session, the Chair reported that the Executive Director had issued five administrative circulars with policy implications. He recalled the Board's principle and policy formulation role under the UNITAR Statute (cf. Article III, para 2.), and that the Executive Director, consistently with the applicable resolutions and decisions of the General Assembly and policies formulated by the Board, has the over-all responsibility for the organisation, direction and administration of the Institute in accordance with the regulations and rules of the United Nations (Article V, para 1).
20. The Executive Director briefed the Board on the administrative circulars with policy implications that she or her predecessor issued since the Sixty-Fifth Session, in line with the Executive Director's responsibilities for the management and administration of the Institute: AC/UNITAR/2024/14 establishing the UNITAR Learning and Development Programme, formalizing internal training and professional development processes and ensuring that all staff have access to structured, equitable learning opportunities; AC/UNITAR/2024/15, clarifying the conditions governing the duration of fixed-term appointments and contract renewals, strengthening transparency and consistency in UNITAR's human resources management; AC/UNITAR/2025/01, updating the provisions on flexible working arrangements, aligning UNITAR with UN system-wide practices on hybrid and remote work, and supporting staff wellbeing and productivity; AC/UNITAR/2025/02, revising Delegations of Authority and administrative responsibilities, consolidating decision-making at the appropriate levels and reinforcing accountability across the Institute; and AC/UNITAR/2025/03, establishing updated policies and procedures for addressing discrimination, harassment - including sexual harassment - and abuse of authority, strengthening UNITAR's commitments under the UN's "Speak Up" and "Zero Tolerance" frameworks and ensuring that UNITAR maintains a safe, respectful and inclusive work environment for all personnel. **The Board took note of the administrative circulars with policy implications issued by the Executive Director since the Sixty-Fifth Session.**
21. Under item 7, Office located away from UNITAR Headquarters, the Chair announced that in accordance with Rule 26 bis of the Board's Rules of Procedure, the Board's Finance Committee met on Tuesday, 18 November 2025 to discuss matters related to finance and resource mobilisation, covering agenda items 7, 9 and 11. On item 7a, General Guidelines on UNITAR's Physical Presence Away from UNITAR Headquarters, the Chair of the Finance Committee reported that Management revised the guidelines to include specific criteria, including types of physical presences away from UNITAR Headquarters. She also indicated that the revision sets clear objective criteria and strengthens alignment with the Strategic Framework and the operating model, ensuring that any presence demonstrably advances programme delivery, is integrated with corporate oversight and applies consistent standards for governance and risk. She noted that the Committee made several observations on the document and suggested moving the text on the types of offices upfront, followed by the specific criteria. An observation was also made that the document should specify that UNITAR should not aspire to open many offices, aligning with UN reforms. The Committee agreed on the importance of ensuring that any decision on physical presence is guided by demonstrable value, cost-effectiveness and contribution to institutional positioning. **The Board took note of the Finance Committee's observations and the Criteria for UNITAR Physical Presence Away from Geneva Headquarters, replacing the general guidelines approved in 2024.**
22. Under item 7b, "UNITAR Physical Presence in the MENA Region", the Chair of the Finance Committee reported that the Executive Director briefed the Committee that consultations with the governments of the Kingdom of Saudi Arabia and the State of Qatar had been ongoing at the highest levels since 2021 and 2023, respectively, and that the end of the process was imminent,

with all necessary actions now taken on the side of both governments. She emphasised that considerations were guided by the revised criteria, including strategic relevance, adequate risk assessment and financial sustainability. She confirmed that the two offices were project and operational in nature, and that she planned to move forward with their establishment and that the Committee supported the establishment of these offices. **The Board took note of the Finance Committee's observations and Executive Director's update.**

23. Under item 8a, 2024 Results Report and key performance indicators, the Chair indicated that Management reports to the Board on the results and organisational performance regularly, and that the 2024 reports were contained under annexes 6 and 7 of the Board's documentation. The Executive Director indicated that the 2024 Results Report highlights significant achievements across the workstreams, including reaching 560,000 learners worldwide, with 68 per cent engaged in structured learning such as e-learning and workshops. She reported that UNITAR maintained a strong gender balance and attracted a predominantly young audience, with 67 per cent under 31, reinforcing its commitment to youth empowerment and the UN Youth Strategy. Beyond training, UNITAR delivered vital data and analysis through UNOSAT, providing over 1,000 maps and geospatial products to support partners in more than 50 countries affected by hazards or conflict. She also reported that the Sustainable Cycles Programme advanced global understanding of sustainable production and disposal patterns, establishing baselines for e-waste management strategies. She also said that these accomplishments were enabled by robust partnerships, with 79 per cent of learning events and 94 per cent of learners reached through collaborations with governments, academia, the private sector, NGOs and UN entities.
24. The Executive Director indicated that the key performance indicators (KPIs) provide an overall dashboard on the Institute's performance across four different dimensions: outreach, including outreach to learners, certification of completion rate, outreach to countries in special situations and gender disaggregation; events, comprising learning events and events in partnerships; evaluation, including overall usefulness, application of knowledge and skills and contribution of knowledge and skills application to the SDGs; and budget, comprising minimum operational reserve, biennium growth rate and annual budgetary performance. The Executive Director reported that achievement of the KPIs varies across dimensions, with over performance on beneficiary outreach, certification rates, partnerships, evaluation results, operational reserve, annual budgetary performance and more efforts required to achieve outreach to special situations and biennium growth rate. The Executive Director said that the testimonials and stories of UNITAR beneficiaries included in the Results Report bring the Institute's work to life, offering a glimpse into the real-world impact of UNITAR's programmes on individuals and communities around the globe.
25. The Board expressed much appreciation for UNITAR's achievements, highlighting impressive outreach, near gender balance and consistently positive learner feedback. Members commended the dedication of the team and acknowledged the continuity of efforts under UNITAR's new leadership. At the same time, the Board raised several important questions and observations aimed at strengthening future performance. A key area of discussion centered on the certificate of completion rates. While the Board recognized the targets set—35 per cent for the massive open online courses (MOOCs) and 50 per cent for non-MOOC learning activities—the Board questioned whether these figures were too low and sought clarification on the rationale behind them. There was also interest in whether these targets would remain unchanged going forward. Related to this, members noted the need to refine engagement strategies and strengthen the results framework to ensure that UNITAR measures not only scale but also depth and quality of impact. It was further observed that, despite overall growth in beneficiaries, the number of learning-related participants had slightly declined compared to previous years. An explanation for this trend was requested, and Management was encouraged to intensify efforts to increase participation from countries in special situations, where results remain below target. Additionally, members expressed curiosity about the measures that contributed to improved completion rates for non-MOOC courses, suggesting that lessons learned could inform future strategies. Other points raised included questions about operational reserve and cost efficiency, including whether UNITAR's budget of \$100 million for training approximately half a million people aligns with industry standards. The importance of the United Nations Satellite Centre – UNOSAT – was also emphasised, with interest in exploring partnerships to expand its contributions.

26. The Executive Director and Management provided detailed clarifications, explaining that the 35 per cent completion rate for MOOCs is actually above industry norms, given the high attrition typical of online learning, while the 50 per cent target for non-MOOCs reflects an ambition to push performance further. On cost efficiency, Management noted that the budget of \$100 million supports broader strategic objectives beyond individual learners, making direct cost-per-learner comparisons inappropriate. Management also outlined strategies for outreach, emphasising the use of platforms such as UNCC Learn, which contributed to implementation of Article 12 commitments under the Paris Agreement, and the CIFAL Global Network to extend reach to local levels. The slight decline in learner numbers was noted, attributing it to a previously discussed and predicted plateau as UNITAR shifts focus toward institutional capacity-building rather than sheer volume of learners. Improving completion rates remained a priority, and Management is reviewing lessons learned to inform future efforts. Looking ahead, the Executive Director said that UNITAR plans to leverage the partnership with the CIFAL network more effectively. The Executive Director also underscored the importance of expanding UNOSAT's applications beyond emergency services to support sustainable development needs. **The Board took note of the observations made and the 2024 Results Report and the update on the key performance indicators.**
27. Under item 8b, Programme highlights, UNITAR Division Directors were invited to present key highlights from their respective areas of work, including showcasing planned work for 2026. Key highlights included training on financing for a just transition, leveraging partnerships with ministries and financial institutions to develop green bond proposals such as Papua New Guinea's \$150 million renewable energy bond. Sustaining the UN CC:Learn partnership beyond 2026 remained uncertain due to funding challenges. Work on rare earth recovery under the EU Horizon Programme was emphasised for its geopolitical importance. In multilateral diplomacy, UNITAR delivered high-level briefings on AI governance, supported Somalia's Security Council membership through tailored training and continued its long-standing Fifth Committee briefings. A flagship initiative on justice technology and youth innovation was launched with Qatar to advance AI and digital justice in the Gulf Cooperative Council region. Under prosperity, UNITAR partnered with Google to upskill women in Malaysia and expanded the SDG Learn Platform to over one million users. A major upcoming project—the Prosperous Futures Initiative in Nigeria—aims to train 100,000 individuals annually in agribusiness. Health-related work included designing 140 courses for the WHO Academy, achieving high satisfaction rates, and strengthening health systems in India, Ivory Coast and Ghana. Peace efforts focused on high-level political engagement, operational readiness for medical personnel and institutional capacity-building using AI-enabled platforms. UNOSAT supported 39 countries with 60 emergency activations and Gaza damage assessments, while planning to reposition itself as a strategic enabler of geospatial intelligence for peace and resilience. Social development initiatives featured CIFAL Global Network expansion, road safety programmes in Latin America and Asia-Pacific and a successful Human Rights Experts programme under the Saudi Vision 2030.
28. The Board engaged in a reflective discussion, commenting on the scope of activities and raising questions, e.g. on UNITAR's unique value in the crowded climate training space, scalability of the Nigeria agribusiness model and capacity to deliver agricultural training. The Board encouraged deeper strategic partnerships with WHO, highlighted UNOSAT as a vital UN asset and called for stronger coordination with the UN Platform for Space-based Information for Disaster Management and Emergency Response (UN-SPIDER) and other geospatial initiatives. Questions were posed on the funding for the expansion of the CIFAL network, the visibility of UNITAR's expertise and the need for regional-level training, particularly in Latin America. Suggestions included scaling up rare earth and climate finance capacity-building, addressing AI risks in diplomatic training and leveraging successful models for replication.
29. The Executive Director linked the presentations and discussions with the new Strategic Framework, emphasising UNITAR's role to "plug-in" to scale specialised knowledge at the country level. She underscored the pivot to large-scale projects, such as Nigeria's agribusiness initiative, and reaffirmed UNOSAT's unique contribution to science-to-action and evidence-based planning. While acknowledging fragmented UN data capabilities, she noted ongoing work toward a common data framework and rationalisation of geospatial services. Finally, she stressed the urgency of meeting country needs and highlighted the retreat of the Special Representatives of the Secretary-General as a vital space for senior leaders to address complex field challenges. **The Board took note of the highlights presented.**

30. Under item 9a, Implementation of the Partnership and Resource Mobilisation Strategy, the Chair of the Finance Committee reported on the Executive Director's update on the implementation of the strategy, highlighting that efforts focused on deepening collaboration with Member States and system partners and repositioning UNITAR within the broader UN learning and capacity ecosystem. She reported that over the past year, UNITAR expanded engagement with regional and thematic networks, such as the CIFAL centres, UN country teams and regional organisations, and had begun to shift from fragmented, project-based cooperation to multi-year partnerships. She said that the Executive Director also reported that UNITAR is consolidating private-sector and foundation partnerships under a clearer value proposition around sustainability learning, leadership and digital innovation, with a focus on building strategic alliances rather than one-off contributions, linking learning services to global agendas such as the Sustainable Development Goals, climate resilience, digital transformation and the future of education and learning. The Chair of the Finance Committee also reported that the Institute's relationship with the UN system, with the aim to be the UN's learning engine, integrating more closely with the UN system and complementing its efforts, and indicated that the Committee stressed the importance of monitoring global donor behaviour, ensuring that partnership terms safeguard the Institute's financial sustainability, and maintaining agility in adapting to emerging opportunities. She reported that the Committee also emphasised the value of cultivating multi-year partnerships that contribute to predictable planning and financing. The Chair of the Finance Committee said that the Executive Director briefed members on discussions concerning potential consolidation of UN learning and training entities, including the planned merger of UNSSC into UNITAR, and that the programme budget of the UNSSC would be considered at the upcoming UNSSC Board meeting in early December, which she said the Executive Director would attend as an *ex officio* member and would provide a clearer understanding of the financial situation of the college. The Committee underscored the need for rigorous due diligence, clarity on liabilities and governance implications in preparing for the merger and requested relevant updates to enable the Committee to provide informed advice.
31. The Chair of the Finance Committee observed that the successful delivery of the proposed Strategic Framework and its four objectives would depend on UNITAR becoming a credible and capable partner of choice across the UN system and beyond. To achieve this, internal capabilities needed to be sharpened to match the ambition of the strategy and to attract partnerships that go beyond funding. The Committee congratulated UNITAR on the increase in its income, with an annual growth rate of more than 10 per cent since it embarked on the Partnership and Resource Mobilisation Strategy. The Committee acknowledged the increase in contributions from the private sector, from 11 per cent in 2021 to 18 per cent in 2025, despite the challenging funding landscape, and emphasised the importance of engaging the private sector not just as donors, but also as strategic enablers. The Committee also discussed how engagement with UN country teams can be strengthened, and how multi-year and more flexible financing can be expanded despite the present context. She said that the Executive Director reported that outreach with UN Resident Coordinators and UN entities is already intensifying across UNITAR's programmatic landscape and that the Institute is starting to see progress in multi-year funding commitments. **The Board took note of the Finance Committee's observations and requested Management to submit an updated Partnership and Resource Mobilisation Strategy at the Board's Sixty-Seventh Session to serve the Institute's mission until decisions are taken regarding UN80 proposals relating to UNITAR.**
32. Under item 10a, 2025 Risk Report, and item 10b, Risk Maturity Exercise, the Chair recalled that the Board decided in 2020 to place the risk on its agenda as a standing item and at its Sixty-Fifth Session requested Management to undertake a risk maturity assessment. On the risk report, the Executive Director indicate that this year's report was intentionally streamlined to provide a concise overview of the key risks to which UNITAR is exposed. It also outlines the principal actions that Management will undertake to further strengthen the Enterprise Risk Management Policy and framework moving forward, based on the results of the risk maturity exercise.
33. The Executive Director said that UNITAR recognizes that it is not free from risk and that it cannot pursue a risk-free approach in pursuit of its objectives. She indicated that the 2025 report identifies forward-looking material risks required continued management attention and mitigation at the institutional level. The key risks highlighted to which UNITAR is exposed and which management is bringing to the Board's attention are UN80 transition uncertainty; unaligned, irrelevant programming to strategy and mission; substandard quality; reduced funding availability from donor

partners; fraud and control outside of the enterprise resource planning system, process fragmentation and systems integration; IT systems breach; weak internal control environment; and artificial intelligence. She said a description of these risks, the designation of risk owners and mitigation measures are contained in the report. As UNITAR works to address the steps needed to strengthen its risk maturity, she also informed that Management would conduct a comprehensive review of its risk register to ensure continued alignment with the evolving reform landscape. In parallel, Management would evaluate the adequacy and effectiveness of existing control measures, identifying areas where mitigation strategy may require reinforcement, redesign or rapid deployment. This exercise would support more proactive risk ownership, enhance institutional preparedness and ensure that governance mechanisms remain sufficient robust to safeguard UNITAR's mandate throughout the reform process.

34. On the risk maturity assessment, the Executive Director said the exercise was based on the Reference Maturity Model for Risk Management endorsed by the High-Level Committee for Management. The assessment reviewed six dimensions and identified key areas for improvement across the model's six dimensions: i) policy and framework, ii) governance and organisation structure, iii) process and integration, iv) systems and tools, v) risk capabilities and vi) risk culture. She said that the results of the assessment reflect a developing risk maturity level, with some established dimensions or sub-dimensions, and a desire across stakeholders for strengthening the level of maturity. She said the report's recommended steps to strengthen risk maturity include revising the ERM Policy, developing an internal control framework, transition to an integrated, IT-based risk management platform to increase effectiveness and efficiency in risk identification, management and reporting, address noncompliance of mandatory training requirements and offer complementary targeted training, include risk as a standing agenda item in senior management/management meetings quarterly and include risk management responsibilities explicitly in job descriptions at managerial levels and in work planning and performance management for strengthened accountability. She reported that Management will be working to take action on these recommended steps beginning in January 2026.
35. The Board put forth various comments and questions on the risk report and the risk maturity assessment. While welcoming the structured approach, the Board touched on findings in the reports, including governance issues, the outdated ERM Framework, unclear risk ownership, reliance on an Excel-based risk register, the timeline for full ERM integration, incomplete mandatory training, risk awareness and a reactive risk culture. Members urged management to institutionalise risk discussions, embed responsibilities in job descriptions, accelerate IT integration and align practices with UN standards. Questions were raised about whether the new strategy addresses these systemic issues and the implications of the maturity exercise's low survey response rate.
36. The Executive Director confirmed the policy lapse, explaining that the risk maturity exercise preceded the planned review, which will occur next year. Strategic risks informed the new strategy and budget, including preparations for a potential merger. She also said that the internal control framework development is prioritized for early next year and that training compliance has improved significantly, with full completion expected by year-end. Management is exploring ERP modules and external IT tools to replace Excel, balancing costs and functionality. Cultural factors influencing survey engagement were noted, alongside efforts to clarify roles and accountability. The Executive Director emphasised that risk management should not stifle innovation and confirmed active discussions on achieving balance. Management confirmed that two surveys were conducted and that while the staff and other personnel response rate was weak, the response rate of managers and senior managers was strong. Management indicated that the exercise supplemented by desk reviews, interviews and focus groups, and that IT solutions are under review, including an ERP module and SaaS ERM tools. The Chair concluded that findings align with audit recommendations, signaling consensus on actions needed to strengthen institutional maturity and readiness for future challenges. **On item 10a, the Board took note of the 2025 Risk Report and the observations made. On item 10b, the Board took note of the results of the risk maturity exercise and the observations made and requested Management to take further steps to improve the components of risk management (systems and tools, process integration, risk capability and risk culture), building from the results of the maturity exercise and report to the Board at its Sixty-Seventh session.**
37. Under item 11a, Financial statements for the year-ended 31 December 2023 and Report of the Board of Auditors, the Chair of the Finance Committee referred to the item's annotation and the

Financial Report and Audited Financial Statements for the year-ended 31 December 2023 under of the Board's documents. She said the Executive Director reported that UNITAR closed 2024 with a strong financial position and a consolidated net surplus of \$7.9 million, total revenue grew by 46 per cent to \$65.3 million and total expenses were \$57.4 million, 8 per cent above 2023. She also indicated that UNITAR's funded position and liquidity remain sound, and that the operational reserve (General Fund balance) continued to exceed prudential benchmarks. The Finance Committee Chair reported that overall, the Executive Director said that the financial statements confirm UNITAR's continued financial stability, improved surplus performance and capacity to manage its operational and long-term obligations prudently. The Committee congratulated the Executive Director and Management on the Institute's financial performance, including the increase in revenue and the sound liquidity position.

38. On the Report of the Board of Auditors (BOA), the Chair of the Finance Committee reported that the Executive Director highlighted the unqualified audit opinion on the 2024 financial statements. She noted that the BOA issued ten recommendations, six of which were implemented and pending confirmation from BOA and four under implementation. Of the outstanding recommendations from previous years, she noted that 67 per cent were reported as having been implemented, with seven recommendations outstanding, of which two were under implementation and five implemented. She confirmed that UNITAR was fully committed to the complete implementation of all recommendations. She said that the Committee congratulated UNITAR on the unqualified audit opinion on the 2024 financial statements. The Committee also commended the Executive Director and Management for the significant reduction in open recommendations—from 100 to 26—and recognised this as evidence of strengthened internal controls and responsible financial stewardship. She reported that there was concern on the outstanding recommendation from 2021 on mandatory staff training, despite noting a marked improvement in the completion rate. The Executive Director acknowledged the gaps and the work that needed to be undertaken, including strengthening internal controls, systems and infrastructure and performance management. In response to a question related to procedures to address allegations of wrongdoing and strengthen internal audit, she confirmed that UNITAR is audited by the Office on Internal Oversight Services (OIOS) and relies on the UN Ethics Office regarding disciplinary matters
39. On the Report of the Board of Auditors, a clarification was sought by the Board on whether the proposed actions and particularly the recommendations marked for closure—had already been addressed through the Finance Committee or required further discussion. The Executive Director confirmed that the matters were fully considered by the Finance Committee, including audit recommendations and ongoing actions, and that management had committed to implementing any outstanding recommendations. The Chair emphasised that comments from the Finance Committee were reflected in its report and that management had responded appropriately. In response to a query on the proposed closure of the recommendation related to the development of a formal succession plan and taking into consideration the UN80 context, the Executive Director explained that closure was requested because a succession plan for UNITAR would differ significantly from one for a merged entity, whose structure remains uncertain. The Director of Operations added that the BOA itself had agreed to revisit these recommendations during its next review in April 2026, with the possibility of issuing updated guidance at that time. **The Board took note of the Finance Committee's observations and the financial report and audited financial statements for the year-ended 31 December 2024 and the Report of the Board of Auditors.**
40. Under [item 11b](#), Report on 2024 internal audit, the Chair of the Finance Committee reported that the Executive Director reviewed the audit's scope on human-resources governance and the management of implementing partners. She said that while the audit confirmed that UNITAR had key policies in place and regularly updated operational guidelines, it identified six important recommendations, including the need to strengthen ethics and integrity policies, formalise delegations of authority, improve compliance with mandatory training and enhance partner oversight and budget review mechanisms. She noted that UNITAR accepted all recommendations, four of which have been implemented and formally confirmed by OIOS and two also implemented and awaiting OIOS confirmation. She also said that the audit's findings are an opportunity to accelerate wider institutional strengthening, and that follow-up actions are embedded in the broader reform of UNITAR's operating model, cost-recovery system and internal-control environment. She stressed that she would ensure that the lessons of the audit not only close past recommendations, but also translate into stronger, transparent and accountable practices across the Institute. **The**

**Board took note of the Finance Committee’s observations and Management’s report on the 2024 internal audit.**

41. Under item 11c, Report on the application of the cost recovery approach, update on the General Fund and update on the ongoing review of cost recovery and the operational reserve, the Chair of the Finance Committee reported that the UNITAR continues to apply a full cost-recovery system that safeguards institutional sustainability. She recalled that the Board approved the Institute’s present cost-recovery formula in 2013, and that the formula distinguishes between Programme Support Costs (PSC), set at 7 per cent, and Direct Service Costs (DSC), set at 6 per cent for pass-through funds and 11 per cent for projects managed entirely by UNITAR. She said that for 2026-2027, the Executive Director confirmed that UNITAR would maintain the current formula with some transitional measures, with PSC at 7 per cent of programme expenditure and DSC at 11 per cent of programme contributions, complemented by a flat \$5,000 fee for smaller contributions below \$100,000. She reported that the Executive Director said the approach aims to incentivise larger, more strategic projects, reduce fragmentation and strengthen the Institute’s institutional sustainability. She also reported that the Executive Director said that she was introducing gradual refinements rather than sweeping changes at this time, as the UN80 Initiative is reshaping the broader UN learning and training architecture, and any major adjustment to cost recovery structures or to the operating model would need to be sequenced carefully, with clear change-management processes and consultation of partners. Moreover, the Chair said the Executive Director indicated that this deliberate pace is possible because UNITAR’s financial position remains robust and that in short, UNITAR can afford to move prudently, sustaining a healthy balance sheet while steadily aligning its cost recovery architecture with a maturing operating model and an evolving UN system context.
42. The Chair of the Finance Committee reported on the Committee’s observations, noting the current trend toward more restrictive funding, the likely continuation of smaller and more targeted output-specific projects, and the resulting need for a prudent approach with agile budgeting. The importance of understanding how staffing commitments within the budget align with the present crisis in development financing was underscored, and caution was advised against assuming fixed staff-cost commitments that may not be sustainable in the current climate of uncertainty. The Committee also noted the interim nature of the proposed model and the logic of the proposed flat fee of \$5,000 for smaller-scale engagements. She also reported that the Executive Director said UNITAR would track and monitor the impact of the change and that the threshold of \$100,000 was considered reasonable, given that approximately 30 per cent of projects fall below this amount yet contribute less than 10 per cent of total revenue, and that this underscored the need for a more intentional approach in determining which small projects to pursue. She reported that the Executive Director indicated that the model is not intended to eliminate small projects, but rather to incentivise strategic choices and reduce transaction burdens, recognising that many small activities are more appropriately treated as services than as full projects, that UNITAR was attentive to the ongoing system-wide discussion on harmonized PSC rates and that change to be introduced in the interim is designed to reinforce the financial health and long-term sustainability of the Institute, and will be closely monitored to ensure it delivers on this objective.
43. The Board engaged in a detailed discussion with the Executive Director on UNITAR’s proposed strategy and programme budget, focusing on financial sustainability, cost recovery measures and operational efficiency in the context of the upcoming merger and evolving donor landscape. Board members expressed concern about the anticipated reduction in cost recovery surplus for 2025 and the projected \$2 million deficit for 2026–2027, as well as the associated risks of reducing the operational reserve from 19 to 14 months. Questions were raised about why costs were being front-loaded and whether they could be distributed over a longer period. Members also requested clearer communication on the nature of the operational reserve and the presentation of financial data to avoid perceptions of approving a deficit.
44. A major point of debate was the proposed flat fee of \$5,000 to be applied for projects under the \$100,000 threshold. Several Members expressed concerns that this measure could discourage donors, reduce diversity and create a perception of double taxation when combined with existing operational cost recovery. They asked for clarification on how the fee was calculated, its projected impact on income, and whether alternative models had been considered, as recommended by the Advisory Board for Administrative and Budgetary Questions (ACABQ). The Board also sought

clarity on the ideal balance between large and small projects and how these changes align with UNITAR's mission and preparations for the planned merge under UN80.

45. The Executive Director explained that the strategy aims to enhance impact by focusing on institutional capacity-building and reducing high transaction costs associated with numerous small projects. She said that in line with the strategy, a distinction would be introduced between services and projects, with some small activities treated as fee-based services rather than projects. The \$5,000 fee is intended as a behavioural lever to prioritize impactful projects, not eliminate small ones. The projected deficit was clarified as notional, reflecting projected income versus planned spending from the General Fund, which remains healthy at 19.5 months. The Executive Director emphasised that UNITAR operates on full cost recovery and that the proposed changes are interim steps to strengthen the Institute and prepare for the UNSSSC merger. **The Board took note of the Finance Committee's observations and Management's report on cost recovery, the update on the General Fund and the update on the ongoing review of cost recovery and the operational reserve, as well as the observations made. Recognising the diversity of the Institute's project and fee-for-service portfolio, the Board understood that Management would ensure that the rates applied are transparent by informing donors and requested that Management report to the Board at its Sixty-Eighth Session on the application of the new operating model, in November 2026.**
46. Under item 11d, Report of the Advisory Committee on Administrative and Budgetary Questions, the Chair of the Finance Committee reported that the Executive Director welcomed the Advisory Committee's constructive review and that it raised several areas requiring closer attention, including the need to strengthen the accuracy of income assumptions and improve the explanation of expenditure variances compared with approved budgets, the observation that the rising proportion of senior-level positions may not always be justified in a project-funded institution and the need to provide fuller operational justifications for new and upgraded posts, clearer delineation of functions and assurances that management-unit costs remain proportionate and tied to programmatic delivery. The Chair of the Finance Committee also reported that the Executive Director had taken the recommendations as part of an ongoing strengthening process and noted that future budget submissions would include clearer staffing justifications, transparent cost-allocation methodologies and detailed variance analyses. The Executive Director summarized the report as a constructive roadmap for improving the precision, transparency and accountability of UNITAR's budget management while preserving the strategic coherence of our reforms.
47. The Chair of the Finance Committee reported that the Committee echoed the points raised by the ACABQ especially the question on whether the proposed organisational structure risks becoming too top-heavy and what signal it sends at a moment when the Institute is on the verge of a potential merger. The Committee encouraged Management to exercise caution when making major new financial or staffing commitments too close to the merger, since UNITAR could inherit a similarly top-heavy structure from UNSSC, together with financial obligations and expectations for savings that could require streamlining or reductions soon after integration. At the same time, the Committee observed that UNITAR needed to retain sufficient autonomy to make the required strategic investments and address organisational gaps. With the uncertainties surrounding the merger, it was suggested that these issues should be revisited mid-year in 2026 to determine whether adjustments in the programme budget are needed.
48. The Executive Director explained that when the strategy and programme budget were prepared, there was no clarity on whether a merger would be proposed. Consequently, the planning followed a deliberate approach to strengthen the Institute's coherence and resilience in a way that would be required regardless of the merger decision. In relation to ACABQ's point on the top-heavy structure, the Executive Director noted that UNITAR's business model is fundamentally different from a traditional Secretariat entity. The project-based, demand-driven nature of UNITAR requires senior-level staff who can engage credibly with governments and other partners to mobilise funding and oversee complex projects and to deliver successful results. She confirmed that no position would be filled unless there is need and funding, consistent with the Institute's demand-driven model. Moreover, the Executive Director confirmed that some senior posts would be financed through specific project portfolios rather than through cost recovery. In response to the observation on geographical representation, the Executive Director noted that while the UN Secretariat staffing rules do not apply, UNITAR actively monitors and seeks to balance geographic and gender

representation across regular staff and the 400 to 600 non-staff personnel engaged in projects. The Committee requested continued monitoring of geographic representation.

49. Turing to the proposed programme budget for the biennium 2026-2027, the Chair of the Finance Committee reported that the Executive Director said the proposed budget reflected a disciplined, forward-looking plan to consolidate UNITAR's reform momentum while preserving financial prudence, with total planned resources amounting to \$106.0 million, including \$84.7 million for programme delivery and \$21.3 million for operating costs. She indicated that the modest 5.1 per cent increase over 2024–2025 was transitional and directly linked to investments in digital learning systems, strengthened financial-management tools and the roll-out of the new operating model. She said that these front-loaded costs are expected to normalise in 2027 as process efficiencies and consolidated service platforms take hold. The Executive Director said the proposed budget reflects a clearer alignment of resources to results, with the programme areas mapped against the four objectives of the draft 2026–2029 Strategic Framework, with delivery targets linked to measurable outcomes and verified beneficiary reach. She also said that special emphasis is placed on training for least-developed, landlocked and small-island developing States, where participation increased in 2024. She also made reference to the IRRF which would be used to measure and report on results. She emphasised that the underlying principle of the budget remained unchanged: UNITAR would live within its means, fund itself entirely from voluntary contributions and fee-for-service income and continue to direct the vast majority of its resources to learning and capacity-development delivery, while maintaining adequate investment in systems that guarantee accountability and quality.
50. The Chair of the Finance Committee observed that several points had resurfaced in the Committee's discussions, including whether the budgeted increase represents transitional investments linked to implementation and the potential merger. Given the uncertainty about the merger timeline and its implications, a concern was raised that decisions taken now—especially on staffing—may later need to be reversed, potentially creating financial liabilities and forcing efficiency cuts once inherited structures become clearer. She said that Committee observed the strong alignment of the proposed budget with the draft Strategic Framework and welcomed the clearer link between resources, delivery targets and measurable outcomes. The proposed creation of a Learning and Knowledge Unit was highlighted as especially valuable for fostering system-wide learning and reinforcing UNITAR's role as a global centre of excellence. The main outstanding risk remains UNITAR's ability to mobilise sufficient income in a highly competitive funding landscape, particularly given the global decline in development financing.
51. The Chair of the Finance Committee reported that the Executive Director indicated that the proposed Learning and Knowledge Unit was a minimal, one-time transitional investment intended to unify fragmented learning functions across the Institute, with the aim to better coordinate during the interim period without over-building capacity, especially given the imminent merger and learning solutions team that exists in UNSSC from which UNITAR expects to learn. On the matter of programme prioritisation, she explained that programmes remain demand-driven and are complemented by efforts to align with the priorities set by countries in their UN Cooperation Frameworks. The new strategy reflects these priority areas for transformation to achieve the 2030 Agenda (e.g., digital transformation; the future of education and learning; energy transition; and jobs, skilling and reskilling).
52. While welcoming the proposed programme budget, the Board raised several concerns, including the timing of creating a Deputy Executive Director post before broader reform options, such as a potential merger, were clarified. The Board also requested a stronger justification for the increase in the management and operations budgets, emphasizing the need for a clear and convincing narrative given the current resource constraints across the UN system. A key point of discussion was the proposed relocation of the post of the Director of the Multilateral Diplomacy Division (D1) to New York. The Board noted that this change was not clearly explained in the documentation, only appearing in the annexed organisational chart. Members requested a detailed cost-benefit analysis, including non-financial considerations such as programme delivery and the comparative advantages of Geneva's ecosystem for partnerships and fundraising.
53. Concerns were also expressed regarding staffing. The Board cautioned against creating a "top-heavy" structure, citing the addition of senior posts and an imbalance between higher and lower

grades. Questions were raised about apparent contradictions between projected growth in activities, reduced reliance on consultants and the expansion of regular staff positions. Members further called for a more robust results framework with qualitative indicators to demonstrate impact beyond beneficiary numbers. Additional queries related to the financial implications of a potential merger with the UNSSC, adaptation of back-office functions and variances in UNOSAT's budget figures.

54. The Executive Director clarified that the Deputy Executive Director role was an upgrade of an existing D1 post and not a new position, and justified two new P5 posts for critical IT management and centralised learning functions. She emphasized that the structure was not excessively top-heavy and that these changes were essential management investments. Regarding the relocation, she explained that the New York office requires proper administration and stronger engagement with intergovernmental processes to grow its portfolio, while the division itself would remain in Geneva. She acknowledged the Board's concerns and offered to provide written rationale, noting that the decision was considered a management measure. On the merger, the Executive Director indicated that detailed financial and staffing implications would be clearer by the June 2026, once a roadmap and functional analysis are developed. She also committed to refining qualitative indicators in the results framework and explained that the UNOSAT budget variance reflected in-kind contributions rather than cash expenditure. **On item 11d, the Board took note of the report of the Advisory Committee on Administrative and Budgetary Questions. On item 11e, the Board took note of the Finance Committee's observations and the observations made, and adopted the programme budget for the biennium 2026-2027, as proposed, with the understanding that the Executive Director will provide additional information on the cost-benefit rationale for the movement of the post of Director of Multilateral Diplomacy to New York before the end of 2025, keep the Board apprised on the implementation of the programme budget at the Sixty-Seventh Session.**
55. Under item 11f, Update on the status of the strategic business continuity funds, the Chair of the Finance Committee also recalled that the terms of reference of the two funds were approved by the Board at its Sixty-Third Session, and that at the Sixty-Second Session, the Board also approved the use of the operational reserve of the General Fund to support programming in countries in special situations. She indicated that neither of the two funds nor the proposed use of the operational reserve of the General Fund to support programming in countries in special situations has been operationalised. The Executive Director proposed that given the context of change, the two funds and the proposed use of the operational reserve remain in abeyance pending the conclusion of the UN80 discussions and the ongoing review of cost recovery and the operational reserve. The Committee supported the Executive Director's proposal. **The Board took note of the Finance Committee's observations and Management's update on the status of the strategic business continuity funds.**
56. Under item 11g, Update on the use of the revolving fund from the General Fund, the Chair of the Finance Committee recalled that the Board approved the establishment of a revolving loan fund of \$1 million to provide loans to programmes for cashflow support purposes to ensure programmatic activities are not interrupted by delays in donor fund transfers. She reported that the Executive Director informed the Committee that as at 30 September 2025, six loans valued at \$300,000 were issued and that all loans have been repaid. **The Board took note of the Finance Committee's observations and Management's update on the use of the revolving fund from the General Fund.**
57. Under item 10h, UNITAR Investment Management and Returns Strategy, the Chair of the Finance Committee recalled that UNITAR's investment is outsourced to UNDP. She indicated that the Executive Director reported that the investment yield improved over the past four years, reaching 4.31 per cent in 2024 compared to 3.83 per cent in 2023, and that the investment returns are set aside to fund ASHI. **The Board took note of the Finance Committee's observations and Management's update on the UNITAR Investment Management and Returns Strategy.**
58. Under item 10i, Supplementary funding plan for the unfunded UNITAR ASHI liabilities, the Chair of the Finance Committee recalled that UNITAR is required to set aside funds to cover ASHI liabilities of staff, and that the item has been discussed regularly by the Board. She said the Executive Director reported liability at \$24 million, and that ASHI liabilities are assessed yearly through an independent actuarial evaluation that is currently performed by Ernst and Young. As of 2024,

UNITAR has funded 31.6 per cent of its ASHI liability, equivalent to \$8 million leaving an unfunded balance of \$16 million. ASHI liabilities are funded through a 6 per cent payroll accrual, supplemented by annual returns from UNITAR investments, which are redirected to the ASHI fund. UNITAR estimates that the ASHI liability can be fully funded within 20 to 22 years. **The Board took note of the update on the supplementary funding plan for the unfunded UNITAR ASHI liabilities.**

59. Under item 12, Periodicity of the regular sessions of the Board, the Chair recalled that the UNITAR Statute and the Board's rules of procedure require that the Board hold at least one regular session annually. The Executive Director said that increasing the number of regular sessions from one to two annually would strengthen communication and engagement with the Board, particularly during the present UN80 reform context. In order to remain within current costing/budget requirements and keep travel to a minimum, she suggested that the first regular session of each year could convene remotely before the end of the second quarter, and that the second regular session could convene in person (or in hybrid, as required) in the mid- to late-fourth quarter, as is presently the case. She also suggested that the remote session would be shorter in length; consequently, the provisional agenda items for the remote session would need to be carefully proposed, focusing only on those that require limited discussion or decision-making within the reduced time frame. Furthermore, the overall provisional agenda for both sessions should be planned with consideration of the total time available across the year to ensure balanced and effective deliberations. **The Board agreed to increase the periodicity of regular sessions from one to two annually, with the first regular session convening virtually towards the end of the second quarter, and the second annual regular session convening in person towards the late fourth quarter.**
60. Under item 13, Dates of the Sixty-Seventh Session of the Board and adoption of the Sixty-Sixth's Session's conclusion and recommendations, **the Board agreed to convene on 25 June 2026 for its Sixty-Seventh Session, and from 12-13 November 2026 for its Sixty-Eighth Session. The Board adopted the key decisions and recommendations of the Sixty-Sixth Session. The Board agreed to adopt the report of the conclusions and recommendations of its Sixty-Sixth Session as a follow-up to the session, subject to the Chair's validation, as has been done in the past.**
61. Under item 13, Any other business, the Executive Director recalled that UNITAR,

## ANNEX I

### KEY CONCLUSIONS AND RECOMMENDATIONS OF THE SIXTY-SIXTH SESSION OF THE BOARD OF TRUSTEES

#### **Item 5: Strategic matters**

##### **Item 5a: Update on UN80: Implications for UNITAR**

The Board took note of the update on 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.

##### **Item 5b: Draft Strategic Framework 2026-2029**

The Board took note of the observations made, endorsed the 2026-2029 Strategic Framework and requested management to update the Board on its implementation in light of the unfolding UN80 Initiative at its Sixty-Seventh Session.

#### **Item 6: Policy matters**

##### **Item 6a: Administrative circulars with policy implications issued since the Sixty-Fifth Session**

The Board took note of the administrative circulars with policy implications issued by the Executive Director since the Sixty-Fifth Session.

#### **Item 7: Offices located away from UNITAR Headquarters**

##### **Item 7a: General guidelines on UNITAR's Physical Presence Away from UNITAR Headquarters**

The Board took note of the Finance Committee's observations and the Criteria for UNITAR Physical Presence Away from Geneva Headquarters, replacing the general guidelines approved in 2024.

##### **Item 7b: UNITAR Physical Presence in the MENA Region**

The Board took note of the Finance Committee's observations and Executive Director's update.

#### **Item 8: Programming and reporting**

##### **Item 8a: 2024 Results Report and key performance indicators**

The Board took note of the observations made and the 2024 Results Report and the update on the key performance indicators.

##### **Item 8b: Programme highlights**

The Board took note of the programme highlights presented with appreciation.

#### **Item 9: Partnerships**

##### **Item 9a: Implementation of the Partnership and Resource Mobilisation Strategy**

The Board took note of the Finance Committee's observations and requested Management to submit an updated Partnership and Resource Mobilisation Strategy at the Board's Sixty-Seventh Session to serve the Institute's mission until decisions are taken regarding UN80 proposals relating to UNITAR.

#### **Item 10: Risk**

##### **Item 10a: 2025 Risk Report**

The Board took note of the 2025 Risk Report and the observations made.

##### **Item 10b: 2025 Risk Report**

The Board took note of the results of the risk maturity exercise and the observations made and requested Management to take further steps to improve the components of risk management (systems and tools, process integration, risk capability and risk culture), building from the results of the maturity exercise and report to the Board at its Sixty-Seventh Session.

**Item 11: Finance and budget****Item 11a: Audited financial statements for the year-ended 31 December 2024 and Report on the Board of Auditors**

The Board took note of the Finance Committee's observations and the financial report and audited financial statements for the year-ended 31 December 2024 and the Report of the Board of Auditors.

**Item 11b: Report on the 2024 internal audit**

The Board took note of the Finance Committee's observations and Management's report on the 2024 internal audit.

**Item 11c: Report on the application of the cost recovery approach, update on the General Fund and update on the ongoing review of cost recovery and the operational reserve**

The Board took note of the Finance Committee's observations and Management's report on cost recovery, the update on the General Fund and the update on the ongoing review of cost recovery and the operational reserve, as well as the observations made. Recognising the diversity of the Institute's project and fee-for-service portfolio, the Board understood that Management would ensure that the rates applied are transparent by informing donors, and requested that Management report to the Board at its Sixty-Eighth Session on the application of the new operating model, in November 2026.

**Item 11d: Report of the Advisory Committee on Administrative and Budgetary Questions**

The Board took note of the Finance Committee's observations, the Report of the Advisory Committee on Administrative and Budgetary Questions and the observations made.

**Item 11e: Proposed programme budget for the biennium 2026-2027**

The Board took note of the Finance Committee's observations and the observations made, and adopted the programme budget for the biennium 2026-2027, as proposed, with the understanding that the Executive Director will provide additional information on the cost-benefit rationale for the movement of the post of Director of Multilateral Diplomacy to New York before the end of 2025 and keep the Board apprised on the implementation of the programme budget at the Sixty-Seventh Session.

**Item 11f: Update on the status of the strategic business continuity funds**

The Board took note of Management's update on the status of the strategic business continuity funds and acknowledged the continued abeyance of the funds.

**Item 11g: Update on use of the revolving fund from the General Fund**

The Board took note of the Management's update on the use of the revolving fund from the General Fund.

**Item 11h: UNITAR Investment Management and Returns Strategy**

The Board took note of Management's update on the UNITAR Investment Management and Returns Strategy.

**Item 11i: Supplementary funding plan for the unfunded UNITAR ASHI liabilities**

The Board took note of Management's update on the supplementary funding plan for the unfunded UNITAR ASHI liabilities.

**Item 12: Periodicity of the regular sessions of the Board**

The Board agreed to increase the periodicity of regular sessions from one to two annually, with the first regular session convening virtually towards the end of the second quarter, and the second annual regular session convening in person towards the late fourth quarter.

**Item 13: Dates of the Sixty-Seventh Session of the Board and adoption of the Sixty-Sixth Session's conclusion and recommendations**

The Board agreed to convene on 25 June 2026 for its Sixty-Seventh Session, and from 12-13 November 2026 for its Sixty-Eighth Session. The Board adopted the key decisions and recommendations of the Sixty-Sixth Session. The Board agreed to adopt the report of the conclusions

and recommendations of its Sixty-Sixth Session as a follow-up to the session, subject to the Chair's validation, as has been done in the past.

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<sup>i</sup> Presence only on 20 November 2025

<sup>ii</sup> Presence only on 20 November 2025