UN80 INITIATIVE | UNITED TO DELIVER

Executive Board Requests under the UN80 Initiative

Further evidence and analysis on both the merger scenario and on alternative options to enhance alignment, impact and efficiency *(Executive Summary)*

August 7, 2026

UNFPA United Nations Population Fund
UN WOMEN

Background, Objectives and Scope

Background and rationale

- As part of the UN80 Initiative, the UN Secretary-General seeks to strengthen the effectiveness, efficiency and coherence of the UN system, including in delivering for women and girls. Following a Strategic Merger Assessment on a potential structural merger between UNFPA and UN Women, the Executive Boards requested further evidence and analysis on both the merger scenario and on alternative options to enhance alignment, impact and efficiency.
- In response, UNFPA and UN Women have commissioned EY (Ernst &Young) to further elaborate and substantiate the existing assessment and the initial set of broad alternative proposals, including their operational, financial, legal, country-level, regional and programmatic implications, without developing new institutional reform options.
- The analysis draws on relevant Executive Board decisions, the Joint Executive Directors' letter of 28 May 2026 and the joint UNFPA-UN Women paper presented during the informal consultation on alternative options held on 6 July 2026. Questions regarding the mandates of the two current entities, and the potential new entity are addressed in the matrix provided in response to Member States .

Objectives

General:

- Prepare additional evidence, analysis and documentation regarding a potential structural merger and a jointly prepared set of alternative options aimed at strengthening institutional alignment, impact and efficiency between both institutions under the UN80 Initiative. The ultimate objective is to strengthen results and accountability for women's rights and gender equality.

Specific:

- Provide technical and analytical input and products to broaden the evidence base.
- Elaborate, substantiate and operationalize proposals already developed.
- Anchor this work within UN reform and accountability frameworks (including UN80, the RC system, Cooperation Frameworks, regional and humanitarian reforms, and the UN System-wide Gender Equality Acceleration Plan)

Methodology and scope

Methodology:

- Rapid, evidence-based methodology, building upon documentation (including comments made by CSOs and EBs) and analytical work already undertaken, maximising use of existing analytical work, avoiding unnecessary duplication and focusing on generating incremental analytical value.
- The savings presented in the cost benefit analysis for the merger and the alternative options are additional to new savings arising through the Unified Services Roadmap (WP14).

Coverage:

- **Field of work 1**: Alternative Options to a Merger
- **Field of work 2**: On Operational Models
- **Field of work 3**: Cost Analysis
- **Field of work 4**: Country, Regional and Programmatic Impact

Additionality

- Incorporate newly available documentation, including recent Board documents (July consultations, etc.).
- Highlight better/ refine the analysis of benefits.
- Challenge and refine existing hypotheses (e.g., previous estimations for the cost analysis).
- Produce a comparative analysis of the two scenarios – merger and alternative options – under consideration.
- Translate analytical documents into decision-ready material.

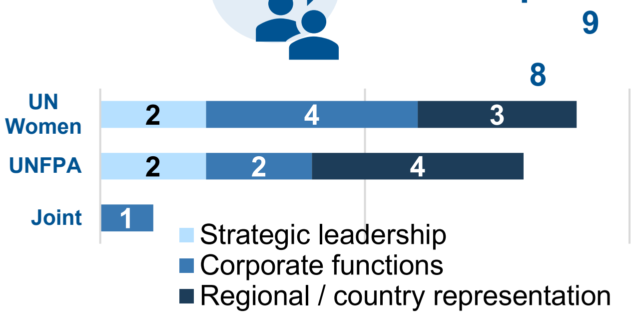
Approach and work undertaken*

Phase 0 Flash Inception Phase and Workplan → **Phase 1 Analytical Support** → **Phase 2 Validation and Report**

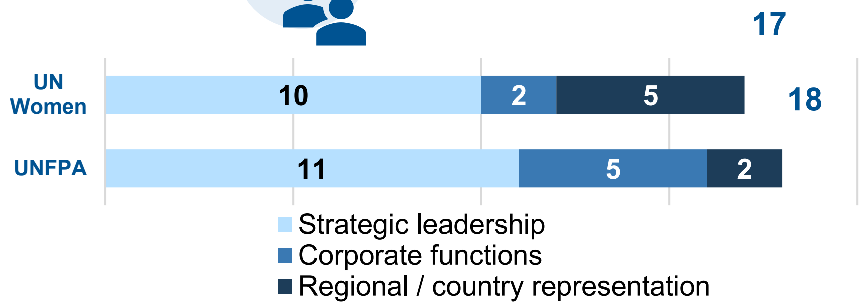
- **Kick-off** 08/07
- **Inception Report** 15/07
- **Draft Deliverables** 23/07
- *Iterative Review*
- **Final Deliverables** 28/07
- **Exec. Sum** 7/08

57 interviews

18 inception interviews



35 additional interviews



Consultations

- CSO engagement included one working session, complemented by a set of comprehensive civil society written recommendations and consultation inputs.
- Country focus Consultation:

- E-survey targeting UNFPA and UN Women Country representatives in a list of 26 countries across six regions. 44 respondents out of 44 (response rate: 100%)
- Specific interviews (3) with Resident Coordinators

Desktop review and analysis

*Supported by EY

Considerations

The analysis should be interpreted in light of the following considerations:

1. The assessment was conducted within a compressed timeframe (approximately 2.5 weeks), limiting the extent to which all scenarios and options could be explored, and compared systematically across all dimensions.

2. The assessment builds on existing analytical material (especially, the Strategic Merger Assessment including its annex on the risk assessment and the jointly developed alternative options) and does not develop or evaluate additional institutional reform scenarios beyond those already identified.

3. Cost and savings estimates remain order-of-magnitude, given data freshness, programme-driven country presence and potential unmodelled transition dis-synergies. The analysis estimates operational economic potential, not implementation probability. It does not forecast future revenues, donor behaviour or funding levels under any scenario.

4. The merger savings and transition cost estimates reflect the assumptions for the scenario modelled in this analysis. Actual savings and costs may differ depending on the final organizational design and implementation decisions. Staffing-related assumptions focus only on potentially overlapping leadership, management and support functions or overheads; they do not assume reductions in programme delivery or specialized expertise. Additional scenarios can be modelled using different assumptions.

5. Benefits should be assessed against a baseline that includes implementation of relevant UN80 workstreams, particularly the Unified Services Roadmap.

6. Comparisons across options were not always based on fully equivalent alternatives. In particular, no dedicated alternative option was identified for the Legal & Risk Support function within the agreed alternative-options framework.

7. Deep, context-specific analysis was not possible in the compressed timeframe, and needs closer case-by-case testing

8. Given these limitations, including the absence of fully equivalent alternatives and the limited ability to compare all options systematically, the assessment does not establish a single overall ranking of the merger and alternative options by benefits/ Impacts, risks or speed of implementation. Comparative conclusions should therefore be understood by risk category and implementation requirement rather than as an aggregate judgement.

9. The assessment builds on the understanding that a merger could protect the mandates and the work of UNFPA and UN-Women. In order to ensure the retention and continuation of the existing mandates, the General Assembly could explicitly spell out this point in a resolution on the merger of UNFPA and UN-Women (following the approach in General Assembly resolution 64/289 (OP. 49) on the establishment of UN-Women).

Regarding existing mandates:

The Secretary-General is of the view that a merger would be the best way of protecting the mandates and the work of UNFPA and UN-Women, and he would only support such a step as long as the existing mandates remain unchanged.

The pathway would begin with the General Assembly resolution establishing the new entity. In order to ensure the retention and continuation of the existing mandates, and mitigate potential risks to them, the General Assembly could explicitly spell out this point in a resolution on the merger of UNFPA and UN-Women.

The General Assembly could follow the approach in its resolution 64/289 (OP. 49) concerning the establishment of UN-Women in which it decided to establish UN-Women “by consolidating and transferring to the Entity the existing mandates and functions of' the existing entities.”

The Merger Scenario synthesis

1

Operating model

Merging governance arrangements, leadership structures, and operational support functions could strengthen intergovernmental oversight, decision-making coherence, organizational efficiency, and development impact for women and girls. However, it would require **the mandates of both organizations to be protected against potential dilution and require** careful management of operational continuity, governance arrangements, workforce integration and systems change during a transition period to manage disruption risks.

- Integrated governance arrangements (e.g., a unified Board, taking into account the already integrated UNFPA-UNDP-UNOPS Board) is expected to increase institutional scale, political influence, and coherence from global commitments to country-level delivery for women, young people and broader population. A unified leadership structure, HQ–field decision chain, results framework, and reporting system would further clarify authority, strengthen accountability, and improve transparency. It would moreover reinforce the new organization position within the UN system and contribute to a stronger gender equality and SRHR entity at the heart of the UN.
- Integration across operational functions would (i) strengthen procurement governance and coordination, while requiring incorporation of distinct procurement models and protection of critical supply-chain capabilities; (ii) improve workforce planning, talent management and organizational alignment, while creating workforce-transition and cultural-integration challenges; (iii) strengthen digital governance, resilience and data management through a unified framework. Would require significant investment and systems harmonization; and, finally, (iv) improve consistency across legal, compliance and risk-management functions, while requiring careful management of legal continuity, contractual obligations and mandate-protection safeguards.
- Establishing a composite entity would require a General Assembly decision and significant upfront investment in change (including significant investment in systems, legal work and staffing.). The transition may create temporary operational disruption and complexity, which should be addressed through phased implementation and detailed mitigation planning. Substantive mandate questions and future revenue effects are outside the scope of this assessment. A merger also carries financial risks stemming from potential instability in donor funding, however, as these risks are also attributed to global declines in ODA, the financial risks exist in all scenarios. Furthermore, the transition must be carefully managed as a merged decision-making and results architecture could create medium-term disruption, increase bureaucratic complexity, and dilute some results indicators specific to each entity's core mandate.
- **At the same time, the merger assessment also recognizes that inaction carries cumulative risk:** sustained fragmentation under conditions of political contestation, constrained financing and rising expectations for coherence may progressively weaken institutional influence and impact. Feasibility must therefore be considered relative to the risks of maintaining the status quo.

2

Country, Regional & Programmatic Implications Assessment

At country and regional level, a merger offers to strengthen coherence, influence and delivery for women and girls by combining complementary mandates, capabilities and field presence, provided transition and continuity risks are proactively managed as enabling conditions for realizing these benefits.

- Potential benefits would extend beyond areas where the mandates currently meet: a merger would create a larger organization with greater institutional scale and is expected to strengthen political influence, end-to-end accountability and the connection between normative, policy and operational delivery. The scale of these benefits would depend on the final institutional design and implementation. At country level, this would support more coherent end-to-end delivery - from normative and policy influence and institutional strengthening to programming and last-mile services - with clearer accountability for results for women and girls, and a single counterpart for governments across gender equality, women's rights and SRHR.
- Realizing these benefits would depend on the institutional model, leadership, governance clarity, adequate operational capacity and successful integration.
- At regional level, a broader platform might blur distinct priorities and comparative advantages associated with SRHR, population, gender equality and women's rights.
- A merger Would reduce fragmentation of regional advocacy and strengthen UN-system coordination in areas of common interest, while enabling more consistent engagement with governments, donors, civil society and women's rights organizations throughout transition.
- A single presence could extend combined reach where one agency is thinly staffed, but regional restructuring could revisit office configurations, advisory functions and mandate-specific technical capacities. Transition risks to service continuity, which, depending on the design of a composite entity and existing arrangements, may need to be adjusted or renegotiated, partnerships and funding flows would need careful management, alongside adaptation of country planning instruments and accountability arrangements, including UNFPA Country Programme Documents and UN Women Strategic Notes. Related business-continuity implications will be addressed in corresponding matrix.
- To secure expected benefits, clear implementation plans would be essential to maintain country programming, sexual and reproductive health services and supply chains, maternal and newborn health programmes, humanitarian operations, gender-based violence prevention and response, population data and census support, and other mandate-specific technical assistance. These plans should also address specialized technical and operational capacities, procurement and quality-assurance systems, delegations of authority and fiduciary arrangements.
- Financial effects would depend on donor behavior, resource mobilization and the sequencing of implementation. Regional restructuring could create upfront transition costs before efficiencies are realized, and implementation may require a General Assembly decision as well as phased, typology-differentiated sequencing to allow benefits to materialize while limiting disruption.

1. On the assumption that all other things remain equal

The Merger Scenario synthesis

3 Cost Benefit Analysis

The merger delivers the highest net savings potential[1] but requires higher initial investment in transition costs.

- **At full potential by 2030, annual gross savings could reach $27.7M-$35.1M. Total net results from 2027-2030 could range from a $9.9M loss to a $38.2M gain, depending on the extent of execution of the modelled scenario.** This cumulative figure is sensitive to the chosen end date (2030) because it includes all transition costs but only one year of full annual savings. These savings continue beyond 2030, while the transition costs do not.
- **Savings are concentrated at country level and in back-office functions**: The largest pools are country-leadership consolidation across 45 eligible countries (c.$11.9m-$12.7m/year) and HQ admin. & oversight efficiencies (c.$5.5m–$8.5m). Savings assume consolidation of duplicate leadership structures and selected support-function overlaps, while preserving programme delivery capacity.[2]
- **Inherent one-off transition costs over a 3-year period are front-loaded and limited relative to recurring benefits**: Merger transition costs range $36.9m to $69.2m, driven by IT integration ($13.2m–$16.7m), severance for c.110 FTEs ($11.0m–$16.7m) and change management & governance. Benefits are phased over four years (15%/33%/66%/100%) and transition costs are phased in the first years, meaning costs would initially exceed benefits before savings fully materialize. Resources to cover transition costs, would need to be identified, including from existing investment income and operational reserves.
- Country leadership savings represent gross potential efficiencies and may be partially offset by the retention of programme or technical capacity in some countries.

The merger savings and transition cost estimates reflect the assumptions for the scenario modelled in this analysis. Actual savings and costs may differ depending on the final organizational design and implementation decisions. Staffing-related assumptions focus on potentially overlapping leadership, management and support functions or overheads only; they do not assume reductions in programme delivery or specialized expertise. Different assumptions would produce materially different, including higher, savings estimates and payback periods.

1. On the assumption that all other things remain equal.
2. Any country-leadership efficiencies would depend in practice on country-specific assessment of mandate requirements, programme scale and complexity, humanitarian context, government and partner relationships, technical capacity and UN-system coordination responsibilities. Similar or differently graded posts should not be treated as duplicative without this functional assessment

Merger Operating model

Risk ratings on this slide relate to the specific political, mandate, funding and organizational-transition risks associated with a structural merger. They should not be read as directly comparable with the alternative-options ratings considering the main risks are identified for each scenario.

Component	Main arrangements	Speed of implementation	Potential benefits and enabling conditions	Main risks
Governance and intergovern-mental oversight	Unified governing body; Institutional integration; interim governance arrangements	Long Term (4+ years)	Is expected to strengthen UN Country Team positioning and political influence through **greater institutional scale** Is expected to **improve coherence** and accountability from global commitments to field delivery	• Risk of geopolitical polarization. • Financial risks associated with a potential instability in donor funding and the need to finance upfront transition costs. • Potential lack of political appetite for a joint Board **Risk rating**: High
Decision-making, accountability and coordination arrangements	Unified executive leadership; single HQ–field decision chain; integrated strategic, results framework and reporting system	Medium Term (3-4 years)	• A unified decision-making structure would streamline governance, **clarifies authority, and supports more consistent implementation** • A single strategic and results framework Is expected to **strengthen end-to-end accountability** for delivering results for women and girls • Unified reporting would **enhance transparency and performance oversight** by providing a consolidated set of results, resources, and organisational performance	• Risk of **temporary operational disruption** due to the complexity of the organisational transition. • Integrating results frameworks could be technically complex and and affect the continuity and comparability of existing entity-specific KPIs. **Risk rating**: Medium-High
Procurement and supply chain	Single procurement and supply-chain architecture	Long Term (+4 years)	Is expected to **expand procurement capabilities and stronger institutional coherence**, through integration of commodity, programme and corporate procurement activities Is expected to lead to more **optimum and efficient use of human resources** Is expected to **improve standardization**, including stronger vendor management and procurement oversight	**Integration complexity between procurement**; UNFPA's commodity-focused procurement platform and UN Women's service-oriented procurement model have different operating requirements, governance arrangements and supplier ecosystems. A unified model would require differentiated procurement streams rather than complete standardization. Could result in **supply-chain continuity risks**, particularly for commodity procurement and humanitarian operations, including the delivery of essential reproductive health commodities in fragile and crisis-affected settings **Operational transition risk**, as procurement redesign, systems changes and governance harmonization may create temporary ambiguity and affect procurement operations and service delivery. **Risk rating**: **Medium**-High
HR / workforce	Single HR function and workforce architecture	Medium Term (3-4 years)	**Would better integrate workforce planning and organization-wide talent management**, through a single workforce architecture and common people-management processes **Would streamline HR service delivery**, with stronger workforce visibility and resource allocation	• Could result in **workforce uncertainty, morale decline and loss of critical expertise**, particularly where uncertainty around roles, leadership and transition sequencing affects retention and staff engagement • Could result in **cultural integration challenges**, as differences in organizational cultures and operating models may complicate workforce integration **Risk rating**: Medium
ICT, data and analytics	Single ICT, data and analytics function	Long Term (4+ years)	**Would improve business continuity, digital resilience and data governance**, through a single ICT governance architecture **Would streamline ICT governance and systems, and better prioritization of digital investments**	**Could result in complex systems and business-process integration**, including data migration and standardization challenges. **Could result in cybersecurity, resilience and transition-cost risks**, requiring significant investment and implementation effort **Risk rating**: High
Legal and risk support	Single legal and risk architecture	Long Term (4+ years)	Is expected to **better integrate legal, compliance and risk architecture**, supporting a unified organization and mandate Is expected to **improve governance coherence and more standardized compliance, safeguarding and risk-management processes**	**Continuity risks**, including continuity of governance safeguards and accountability arrangements. **Risk rating**: Medium

Merger Country, Regional & Programmatic Implications Assessment

This deep dive assesses the structural merger against the eight criteria of the country, regional and programmatic framework (in four clusters: strategic positioning and mandate; coordination and partnerships; delivery and results; resources and feasibility), derived from both organizations' founding mandates and Strategic Plans and anchored in UN reform frameworks (UN80, the RC system and Cooperation Frameworks, UN-SWAP, the Funding Compact and the QCPR), drawing on country consultations and civil society input.

Cluster	Criteria	Speed of implementation	Potential benefits and enabling conditions	Main risks
A. Strategic positioning	Vision and positioning	Long term (4+ years)	A single entity could offer a stronger and more visible platform across SRHR, gender equality, women's rights, population and development, improving the clarity of engagement, with governments, partners and the wider UN system. Benefits would depend on preserving mandate-specific roles within the merged structure.	There is a risk that distinct, mandate elements of both organizations, spanning SRHR, population and development, and gender equality and the empowerment and rights of women and girls, could be diluted or unevenly reflected if not explicitly safeguarded. The mandates can be safeguarded by merging the mandates without re-opening as was done in General Assembly resolution 64/289. **Risk rating: Medium**
	Normative and policy influence	Long term (4+ years)	Greater coherence from global commitments to field delivery, with clearer end-to-end accountability.	There are risks to the scope, institutional focus and programme priorities of both organizations. This can be managed through the mitigation plan set out above and sequenced transitions. **Risk rating: Medium**
B. Coordination and partnerships	UN-system coordination	Medium Term (3-4 years)	A single Organization would have more weight to push for consistent, gender-disaggregated results indicators across UN Country Teams - triggering a more responsive UN-wide approach to policy engagement and service delivery.	In a limited number of complex country contexts, distinct entry points for policy engagement and for programme delivery can offer flexibility with national authorities. Differentiated engagement channels may be required in these contexts. **Risk rating: Medium**
	Partnerships and stakeholder engagement	Medium Term (3-4 years)	A single counterpart could streamline engagement with governments and partners.	CSOs flagged the risk of reduced direct funding to women's rights organizations if a merger organization resulted in a smaller combined resource base. **Risk rating: Medium**
C. Delivery and results	Programme effectiveness and results	Medium Term (3-4 years)	Strong potential for an integrated model after transition, in areas of common interest (EVAWG/GBV, SDG5 data)	Integrated delivery benefits materialise only after transition; results in areas of common interest (EVAWG/GBV, SDG5 data) could be delayed or diluted if entity-specific delivery capacity is not protected during integration. **Risk rating**: Medium
	Service reach and country-level delivery	Long term (4+ years)	A merger could extend reach where one agency is thinly staffed and support more coherent, end-to-end service delivery under one accountability line.	Continuity safeguards will be required in the General Assembly resolution to ensure transition and political risks do not affect SRHR supply chains, maternal and newborn health programmes, GBV and humanitarian delivery, WPS work, CSO support, population data and census operations, and other functions. **Risk rating: Medium**
D. Resources and feasibility	Resources and financial sustainability	Long term (4+ years)	Consolidation can reduce duplication and generate efficiency savings over time, though it does not by itself unlock new funding.	Interviewees pointed out that funding levels for a merged entity remain uncertain and could be lower than the combined funding currently available to both organizations. Upfront transition costs would be required. **Risk rating: Medium**
	Feasibility, transition and speed	Long term (4+ years)	Provides a single, permanent institutional platform once established.	Operational continuity will need to be assured through a General Assembly resolution establishing a new entity that includes language transferring existing mandates, functions, personnel, property, assets, rights, obligations and liabilities, including contractual obligations to the successor entity. **Risk rating**: **Medium**

Merger Cost-Benefit Analysis (4-year period, 2027-2030)

The 2027-2030 results shown here include all transition costs but only one year of full savings, even though these annual savings will continue beyond 2030. The net long-term benefit will thus grow significantly over time.

The 2030 annual net savings will recur each year after 2030. Actual savings depend on staffing decisions, particularly in leadership, management and support roles where responsibilities may overlap.

Minimum savings with maximum transition costs

Maximum savings with minimum transition costs

- Savings are progressive (15% in 2027, 33% in 2028, 66% in 2029, 100% in 2030)[1]
- Transition costs are one-off and progressive (25% in Y1, 50% Y2, 25% Y3)[1]

		Annual gross savings, costs and net savings forecast										Cumulative net savings in 2030	
		2026		2027		2028		2029		2030		Sum 2027-2030	
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
Merger[2]	Gross savings	-	-	$4.2m	$5.3m	$9.1m	$11.6m	$18.3m	$23.2m	$27.7m	$35.1m		
	Transition costs	-	-	-$17.3m	-$9.2m	-$34.6m	-$18.5m	-$17.3m	-$9.2m	-	-		
	Net savings	-	-	**-$13.1m**	**-$4.0m**	**-$25.5m**	**-$6.9m**	**$1.0m**	**$13.9m**	**$27.7m**	**$35.1m**	**-$9.9m**	**$38.2m**

1. Savings ramp-up reflects the phased implementation of workforce, premises and systems integration initiatives. Transition costs are modelled to be incurred upfront over a 3-year period to design, implement and embed the new operating model before benefits progressively materialise
2. Detailed assumptions, savings drivers, transition-cost breakdowns and sensitivity analyses for the scenario modelled here are available

Alternative options

Four strategic areas (SA) emerged as key areas of complementarity between UNFPA and UN Women. Together, they provide a comprehensive approach to support increased efficiency and effectiveness of end-to-end results delivery. They are supported by enhanced governance coordination as a cross-cutting area. 18 means of implementation brings together a number of operational modalities and coordination mechanisms intended to advance stronger institutional alignment, collective impact and delivery coherence within existing legal and governance frameworks.

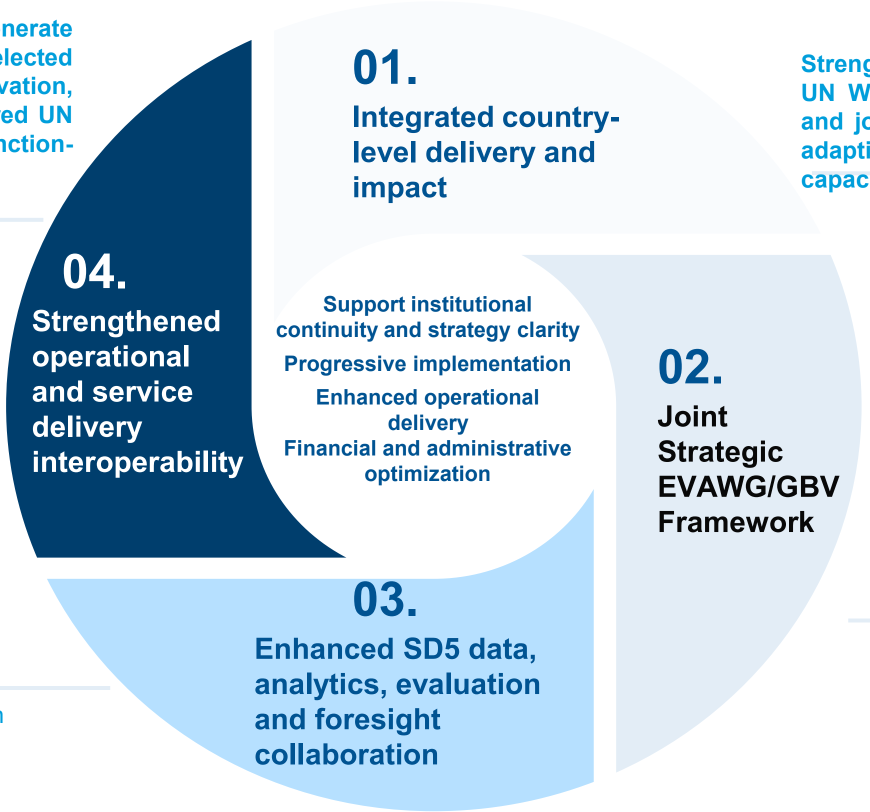
The alternative options comprise measures to enhance coordination, operational interoperability and joint delivery while maintaining the two entities as separate subsidiary organs with separate governance structures. Substantive mandate implications are outside EY's scope and are not used as comparative criteria. **The assessment takes as its starting point the distinct and complementary mandates of both organizations. UN Women's integrated triple mandate encompasses normative support, UN-system coordination and operational activities across the full spectrum of gender equality and the empowerment and rights of women and girls. UNFPA's mandate encompasses sexual and reproductive health and rights, population and development, gender-based violence and harmful practices, and work with adolescents and youth.**

Pursue targeted operational interoperability where it can generate practical value such as shared premises, mutual recognition, selected procurement services, talent mobility, dashboards and digital innovation, while recognizing that both organizations already use several shared UN services and that efficiencies should be grounded in realistic, function-specific evidence.

- **4.1.** Harmonize targeted business processes and shared operational services
- **4.2.** Specialized procurement continuity and vendor management
- **4.3.** Joint talent management and workforce interoperability framework
- **4.4.** ICT interoperability and shared digital capabilities

Build a more coherent SDG 5 evidence offer by combining UNFPA's demographic and national statistical system capacities with UN Women's gender data, normative support, UN-system coordination, operational and policy influence expertise, prioritizing interoperability, common standards, joint analytical products and alignment with the UN80/UN 2.0 data agenda

- **3.1** Joint strengthening of data systems and increased data production for SDG5
- **3.2** Research and data for policy and programming
- **3.3** Strengthened partnerships for data use in context and evidence-based policy advocacy



Strengthen country-level coherence and accountability by aligning UNFPA and UN Women engagement in UNCT planning, UNSDCFs, country programming and joint workplans, while preserving clearly defined organizational roles and adapting delivery models to country typologies, presence and operational capacity.

- 1.1. Integrated country level delivery and impact to be implemented, in a phased approach
- **1.2.** Regional level support to country-delivery
- **1.3.** Support to countries where either UNFPA or UN Women does not maintain a presence
- **1.4.** Country-level representation and leadership

Establishment of a UNFPA-UN Women framework for EVAWG/GBV. The framework-development process would examine areas of complementarity, programme and financing arrangements, accountability and links to existing UN-system and humanitarian coordination mechanisms, in line with both Entities' mandates and comparative advantages. No division of labour or institutional design is presumed at this stage.

- **2.1.** Joint Strategic Framework
- **2.2.** Joint programming and coordinated delivery
- **2.3.** Aligned financing and resource mobilization for programmes
- **2.4.** Shared accountability and country-level results

Enhanced governance coordination within existing governance structures

Strengthen strategic alignment, a structured project management, **oversight and accountability** to implementing changes across **the four strategic areas,** with a clear workplan, governance structure and **reporting** mechanisms on matters of common interest including **agreed priorities, while preserving separate institutional, leadership and decision-making structures.**

- **5.1.** Steer joint governance dialogue and strategic oversight
- **5.2.** Harmonize agenda-setting and follow-up mechanisms
- **5.3.** Operationalize management-led implementation and technical coordination

Alternative Options Scenarios

1 Operating model

Alternative options could strengthen collaboration at strategic and technical levels in selected areas and enhance efficiency coherence and development impact in selected areas for women and girls, while preserving the organizations' separate mandates, legal identities and structures. They would avoid some of the legal and structural transition requirements, but would introduce their own implementation dependencies, including additional coordination capacity, aligned incentives, financing, and follow-through across two organizations.

- Non-structural governance arrangements, such as joint formal and informal Executive Board sessions and joint technical task forces, could progressively strengthen strategic coordination without requiring UNGA approval and while minimizing transition and coordination risks. Time-bound joint technical task forces could support the design and implementation of specified alternative-option workstreams. They would operate under clear terms of reference, report through existing management and Board processes, and would not constitute permanent shared-governance or decision-making mechanisms.
- Deliberate tone at the top across both agencies will be needed to reinforce the importance of strengthened collaboration at global, regional and country levels to advance coordination, coherence and efficiencies. Governance-level coordination alone may have limited benefits for beneficiaries if it is not accompanied by operational changes and stronger accountability incentives.
- Similarly, non-structural decision-making arrangements centred on common results and reporting frameworks for jointly agreed programmes could improve development impact and increase the visibility of joint efforts for Member States, albeit on a more limited scale, while leveraging existing frameworks and mechanisms.
- Adoption of alternative options across operational functions could (i) leverage existing procurement capabilities and supplier relationships to deliver targeted efficiencies and continuity benefits in selected categories, while relying on sustained coordination and offering more limited scope for structural integration; (ii) improve access to specialized expertise and workforce interoperability while preserving existing organizational arrangements; and (iii) enhance digital collaboration, interoperability and the sharing of ICT capabilities through coordinated governance, shared tools and common platforms, albeit with more limited integration benefits than a structural merger.
- Implementation could entail significant coordination demands and delays where progress depends on sustained agreement across separate governance, management and operational structures. These risks may be particularly pronounced where roles, decision rights, incentives and escalation

2 Country, Regional & Programmatic Implications Assessment

At country and regional level, the alternative options deepen joint action in areas of operational and programmatic complementarity (EVAWG/GBV, SDG5 data and country-level coordination) while maintaining separate institutional structures, country presences and accountability arrangements. Benefits are more targeted than under a merger and can be phased and adapted to each country typology.

- This package of options could strengthen joint positioning with national counterparts while preserving the full scope of each organization's mandate and Strategic Plan impact areas. More systematic joint analysis, planning and engagement through CCAs, UNSDCFs and joint workplans may also strengthen the integration of gender equality priorities across Cooperation Frameworks, increase influence over UNCT priorities and resource allocation, and improve accountability for country-level results. The main risk is that collaboration requires intentional effort and will need to be reinforced by clear institutional direction, accountability and incentives.
- The package builds on Resident Coordinators, UN Country Teams, UNSDCFs and regional platforms to reduce fragmentation, strengthen policy coherence, improve collective delivery on shared priorities and deepen engagement with governments, donors and women's rights organizations, provided arrangements are anchored in UN80 and the regional reset rather than layered on as new coordination, and provided direct funding to local organizations is protected.
- Joint work plans, common premises and coordinated delivery can extend combined reach where one agency is less present or non-resident, through the RC system and regional backstopping, while mandate-specific delivery in SRHR, humanitarian, WPS and demographic areas (illustrative and not exhaustive list) is preserved because structures do not merge; gains vary by country typology, so a single model does not fit all contexts.
- The package could be pursued within existing mandates and without creating a composite entity. However, feasibility varies by option and country context and remains conditional on agreement between the organizations, legal and accountability arrangements, dedicated implementation capacity, financing and alignment with existing UNCT, CCA/UNSDCF, Strategic Note and CPD processes.

Alternative Options Scenarios

3

Cost Benefit Analysis

Compared with the merger, the alternative options deliver lower cumulative net savings potential but also require lower upfront investment in transition costs.

- **Gross savings could reach $9.7m to $15.4m per year at full potential in 2030, yet the cumulative 2027-2030 net outcome spans -$18.8m to +$10.5m depending on execution:**
- **Savings are concentrated in operational interoperability, with limited value from narrower collaboration models:** Strengthened operational & service-delivery interoperability option carries nearly all the potential ($8.7m–$13.4m/year), driven by selected HQ support-function efficiencies achievable through harmonized process and ICT interoperability ($5.5m–$8.5m). Shared country delivery contributes only country-premises co-location ($1.0m–$2.0m), while enhanced data & analytics yields no recurring savings.
- **One-off transition costs are lower but remain front-loaded versus benefits**: Total transition costs range $22.5m-$39.6m, driven by IT integration ($13.2m–$16.7m), severance and change management, with premises consolidation at country level ($2.8m–$11.9m). As with the merger, benefits are phased over four years and depend on successful implementation of the targeted interoperability levers No funding source has been identified to cover transition costs.

The alternative options savings and transition cost estimates reflect the assumptions and scope of this analysis. Actual savings and costs may differ depending on the final implementation decisions.

Alternative Options Scenarios Operating model

Component	Main Arrangements	Speed of implementation	Potential benefits and enabling conditions	Main risks
Governance and intergovern-mental oversight	One joint formal EB session per year; regular joint informal EB sessions; Joint technical Task forces	Timing dependent on agreement; Potentially Short-Term (i.e.. 1–2 years) for initial arrangements	Joint governance could **reinforce Boards oversight and implementation of the alternative options** Alternative arrangements could support progressive **strengthening of coordination at strategic and operational levels** while managing transition risks **Not contingent on GA approval**	• Joint governance, depending on its design, **would require a GA decision.** • Informal governance coordination may have **limited impact for beneficiaries** if it does not change incentives or accountability mechanisms • Additional meetings, task forces and reporting **could increase bureaucracy** without clear decisions, KPIs or follow-up • Reliance on continued coordination and negotiated agreement **could delay decisions and implementation**, particularly where the organizations must resolve complex and sensitive mandate, accountability and financing issues (e.g., on EVAWG/GBV) • **Risk rating**: Medium-**high**
Decision-making, accountability and coordination arrangements	Common results framework; joint escalation mechanisms; annual reporting to joint session	Timing dependent on negotiation and approval of scope, results and accountability arrangements	• **Clearer accountability for joint activities** could be promoted through defined roles, reporting responsibilities, and escalation mechanisms within existing governance arrangements • A common results framework could strengthen the link between global commitments and country-level results for women and girls if both organizations agree its scope, indicators, decision rights, reporting requirements and relationship to their separate accountability frameworks." • Joint reporting could **improve visibility of collective progress** for key stakeholders while **preserving entity-specific mandates** and accountability arrangements	• Joint governance, depending on its design, **would require a GA decision.** • Additional coordination and reporting mechanisms **may increase administrative costs and complexity** if not kept streamlined and aligned with existing processes. • Joint results may create **accountability challenges** unless roles, decision rights, and governance arrangements are clearly defined. • Collaboration mechanisms may have **limited impact** if they do not translate into shared incentives, ownership, and behavioral change across teams. **Risk rating**: Medium-**high**, reflecting potentially high coordination and accountability risks where roles, decision rights and incentives are not agreed
Procurement and supply chain	Procurement as a Service	Medium Term (3-4 years)	**Could preserve specialized procurement expertise and supply-chain continuit**y, particularly for specialized procurement categories and critical commodities **Could lead to targeted efficiency gains through shared services and vendor-management arrangements**, without requiring structural integration	**Could result in capacity and service-delivery risks** if procurement as a service is insufficiently defined or resourced. **Could result in limited and uneven efficiency gains**, as benefits depend on sustained coordination and may not fully address underlying fragmentation. **Risk rating**: Medium
HR / workforce	Joint talent management and workforce interoperability framework	Medium Term (3-4 years)	**Could improve access to specialized expertise across organizations**, including targeted deployments and expertise-on-demand arrangements **Could improve workforce flexibility, organizational resilience and knowledge-sharing**, while preserving separate mandates and workforce-management systems	**HR policy, funding and accountability differences** may limit workforce mobility and interoperability **Benefits may not fully materialize** without sustained leadership commitment, workforce planning and governance arrangements **Risk rating**: Medium
ICT, data and analytics	ICT interoperability and shared digital capabilities	Medium Term (3-4 years)	**Could improve interoperability of selected systems and data platforms**, supporting information sharing, collaboration and agreed joint initiatives **Could improve the ICT governance and the deployment of digital capabilities**, through shared tools, platforms and expertise	**Could result in technical interoperability, cybersecurity and data-protection challenges**. **Could result in investment, change-management and fragmented-implementation risks**, requiring sustained governance and leadership commitment. **Risk rating**: Medium-High
Legal and risk support	**Non-merger comparator**: Existing institutional arrangements	N/A	**Preserves existing accountability frameworks and institutional arrangements**	N/A

Alternative Options Country, Regional & Programmatic Implications Assessment -

This deep dive assesses the alternative options against the same eight criteria used for the merger, showing where each sub-option contributes across the four clusters (strategic positioning and mandate; coordination and partnerships; delivery and results; resources and feasibility). The options are designed to be complementary and phased by country typology.

Cluster	Criteria	Speed of implementation	Potential benefits and enabling conditions	Main risks
A. Strategic positioning	Vision and positioning	Short to medium term (1–3 years) Timing dependent on agreement	Coud deepen joint action in areas of common interest while each agency keeps its mandate, presence and accountability. Can be implemented progressively without institutional restructuring, though benefits depend on sustained strategic alignment. Joint focus on agreed areas of complementarity can progressively foster incremental collaboration in emerging topics (e.g, forecasting and evidence-based policy engagement)	Collaboration requires intentional effort and will need to be reinforced by clear institutional direction, accountability and incentives. **Risk rating: Medium**
	Normative and policy influence	Short to medium term (1–3 years)	Coud preserve and strengthen each agency's normative and policy voice on shared SDG5 priorities. Coud reinforce joint positioning with national counterparts; strengthens normative voice on EVAWG/GBV; strengthens the evidence base for policy influence.	Divergent or uncoordinated policy positions on shared issues could weaken the collective normative voice rather than strengthen it. **Risk rating: Low**
B. Coordination and partnerships	UN-system coordination	Medium term (3–4 years)	Potential joint planning and engagement through the RC system, UN Country Teams and UNSDCFs means the two agencies enter country processes with aligned positions rather than separately, reducing duplicate structures and competing asks on governments and partners.	Coordination gains could be offset by additional meetings and reporting without clear decisions, KPIs or follow-up. Because the two agencies remain separate, they could continue to compete for visibility, funding and lead roles on shared issues unless roles and accountability are clearly assigned. Distinct entry points in sensitive contexts may also be narrowed unless differentiated engagement channels are preserved. **Risk rating: High**
	Partnerships and stakeholder engagement	Medium term (3–4 years)	Could strengthen engagement with governments, donors and women's rights organizations. Depends on protecting direct funding to local organizations, clear shared accountability with partners on EVAWG/GBV, and agreed data governance with partners.	Uncoordinated engagement could present a fragmented external face to governments, donors and civil society partners, with parallel asks and overlapping proposals eroding the credibility of both. **Risk rating: Medium**
C. Delivery and results	Programme effectiveness and results	Short to medium term (1–4 years)	Potential enhanced coordination in areas of complementarity while retaining specialized delivery in SRHR, humanitarian, WPS and demographic areas. Benefits are concentrated in agreed areas, with stronger evidence for programme planning and prioritization. Depends on sustained coordination, financing and clear lead and clear division of responsibilities between the two agencies.	Benefits could stay confined to agreed areas, and mandate-specific delivery capacity could erode during integration if not protected. Any gain on EVAWG/GBV rests on a joint framework that does not yet exist; its scope, roles, financing and accountability would all need to be agreed before results could follow. **Risk rating: Medium**
	Service reach and country-level delivery	Medium term (3–4 years)	Could offer more options for regional leadership, in relation with the RC and UNCT, to combine reach where one agency is less present or non-resident, through joint workplans, existing country and non-resident arrangements, the RC system and regional backstopping. Improves access to complementary technical support on EVAWG/GBV where jointly agreed, while safeguarding each organization's specialized capacities, and supports evidence-driven country decision-making. Gains vary by country typology, so no single model fits all contexts.	One agency could cover for another extends presence but not authority or capacity: a physical footprint does not confer the mandate, technical expertise or accountability to deliver the other's programmes. Reach could therefore stay thin or uneven in contexts where neither agency is well resourced, or where non-resident arrangements cannot be backed by adequate regional support. **Risk rating: Medium**
D. Resources and feasibility	Resources and financial sustainability	Medium term (3–4 years)	Potential joint funding appeals and aligned donor engagement on shared priorities can strengthen the funding case and reduce duplication, provided both agencies sustain the commitment and agree how contributions and results are shared. Realizing benefits depends on institutional alignment, adequate capacity and continued investment in shared systems (e.g., pipeline management).	Aligned financing and resource mobilization for programmes could not proceed until a Joint Strategic Framework and joint programming are agreed; absent these, donor engagement stays voluntary and the agencies could compete for the same donors. Transition costs remain unfunded, and coordination alone does not secure new or more predictable funding for country delivery. **Risk rating: Medium**
	Feasibility, transition and speed	Short to medium term (1–4 years)	Implementable at country and regional level through existing planning cycles (UNCT, CCA/UNSDCF, Country Programme Documents and Strategic Notes), without disrupting country presence or delivery. Can be phased by country typology, starting where complementarity and capacity are strongest, with regional offices providing backstopping.	Feasibility and pace vary by country typology and office capacity, so no single model or timeline fits all contexts. Progress depends on clear HQ-level alignment between the two organizations and on regional offices having the capacity to drive phasing, backstop country teams and support non-resident arrangements; where either is weak, sequencing slips and benefits are delayed. **Risk rating: Medium-High**

Alternative Options Cost-Benefit Analysis (4-year period, 2027-2030)

Minimum savings with maximum transition costs

Maximum savings with minimum transition costs

Annual net savings in 2030 are permanent annual savings

- Savings are progressive (15% in 2027, 33% in 2028, 66% in 2029, 100% in 2030)[1]
- Transition costs are one-off and progressive (25% in Y1, 50% Y2, 25% Y3)[1]

		Annual gross savings, costs and net savings forecast										Cumulative net savings in 2030	
		2026		2027		2028		2029		2030		Sum 2027-2030	
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
Alternatives options (total)[2]	Gross savings	-	-	$1.5m	$2.3m	$3.2m	$5.1m	$6.4m	$10.2m	$9.7m	$15.4m		
IT transition costs have been counted only once (not duplicated across SA. 3 & Alt 4.) so the total transition costs do not equal the sum of the individual alternatives	Transition costs	-	-	-$9.9m	-$5.6m	-$19.8m	-$11.3m	-$9.9m	-$5.6m	-	-		
	Net savings	-	-	**-$8.4m**	**-$3.3m**	**-$16.6m**	**-$6.2m**	**-$3.5m**	**$4.5m**	**$9.7m**	**$15.4m**	**-$18.8m**	**$10.5m**
SA[3] 1 : Shared country delivery	Gross savings	-	-	$0.2m	$0.3m	$0.3m	$0.7m	$0.7m	$1.3m	$1.0m	$2.0m		
	Transition costs	-	-	-$3.0m	-$0.7m	-$6.0m	-$1.4m	-$3.0m	-$0.7m	-	-		
	Net savings	-	-	**-$2.8m**	**-$0.4m**	**-$5.6m**	**-$0.7m**	**-$2.3m**	**$0.6m**	**$1.0m**	**$2.0m**	**-$9.8m**	**$1.5m**
SA[3] 3 : Enhanced data & analytics	Gross savings	-	-	-	-	-	-	-	-	-	-		
	Transition costs	-	-	-$0.6m	-$0.5m	-$1.2m	-$0.9m	-$0.6m	-$0.5m	-	-		
	Net savings	-	-	**-$0.6m**	**-$0.5m**	**-$1.2m**	**-$0.9m**	**-$0.6m**	**-$0.5m**	**$0.0m**	**$0.0m**	**-$2.3m**	**-$1.8m**
SA[3] 4 : Strengthened operational & service delivery interoperability	Gross savings	-	-	$1.3m	$2.0m	$2.9m	$4.4m	$5.7m	$8.8m	$8.7m	$13.4m		
	Transition costs	-	-	-$6.9m	-$4.9m	-$13.9m	-$9.9m	-$6.9m	-$4.9m	-	-		
	Net savings	-	-	**-$5.6m**	**-$2.9m**	**-$11.0m**	**-$5.4m**	**-$1.2m**	**$3.9m**	**$8.7m**	**$13.4m**	**-$9.1m**	**$9.0m**

1. Savings ramp-up reflects the phased implementation of workforce, premises and systems integration initiatives. Transition costs are incurred upfront to design, implement and embed the new operating model before benefits progressively materialise.
2. Detailed assumptions, savings drivers, transition-cost breakdowns and sensitivity analyses for each scenario are available.
3. Strategic area

Key findings

The evidence points to a trade-off between ambition, mandate protection and implementation risk: a merger could offer higher transformational potential by **contributing to a stronger gender equality and SRHR entity at the heart of the UN,** but would require transition effort, strong mandate safeguards; the alternative scenario offers a lower-risk pathway to strengthen collaboration and delivery while preserving existing mandates, but with more limited institutional change and potentially lower impact. Sustained funding remains uncertain under both scenarios.

Civil society consultations supported stronger collaboration in areas of demonstrated complementarity and emphasized that any pathway should be assessed against mandate protection, country-level continuity, financing sustainability and accountability for results.

Merger

+ Greater transformational ambition through complete integration
+ Higher long-term impact for women and girls, subject to mandate safeguards and funding continuity
+ Higher net saving potential ($38m for the period 2027-2030), with recurring savings of up to $35m annually, starting 2030.
+ Deepen partnerships with and support to CSOs on the ground

– Risk of political exposure, which can be mitigated through clear General Assembly resolution language

– Disruptions expected in the early years, which can be managed through a sequenced implementation

– Longer implementation timeline to realize some benefits

Alternative Options

+ Enhanced development impact in select interest for women and girls while preserving mandates and structure, subject to funding continuity
+ Lower risk implementation pathway
+ Progressive learning and adaptation through incremental change

– Limited institutional change and potentially lower impact (aligned closer to status quo)

– Rely on voluntary and sustained cooperation which might be difficult to obtain

– Lower net saving potential (maximum $10.5m in 4 years)

CSO Perspectives

Deliverables	Perspectives
D1 -Alternative Options Assessment	• Emphasize the importance of preserving and strengthening the UN system's capacity to deliver on gender quality and women's rights outcomes, including through continued attention to mandate clarity and institutional effectiveness. • Encourage deeper collaboration in areas of demonstrated complementarity while respecting the respective strengths and contributions of each entity. • Highlight the value of situating discussions within the broader UN gender architecture and ongoing reform process, with a focused on enhanced coherence, accountability, and country-level impact. • Underscore the importance of sustainable financing, meaningful stakeholder engagement and continued support.
D2 – Operational model	• Preserve and strengthen mandates while improving system-wide collaboration, accountability, and delivery on gender equality. • Prioritize thematic integration (W/GBV, data) and joint accountability mechanisms over structural integration. • Ensure operating model reforms address financing sustainability, political influence, and stakeholder engagement, not only efficiency. • Anchor reforms within the UN gender architecture, leveraging system-wide coordination and expertise-on-demand approaches.
D3 – Cost Benefit Analysis	• The business case for a merger would benefit from further demonstration of the expected net efficiencies, particularly in light of transition costs, implementation timelines and reinvestment requirements. • Structural reform alone is unlikely to address the underlying funding pressures facing the system, which largely stem from broader trends in core funding, donor contributions and the global aid environment. • The timing and sequencing of reform merit careful consideration, as implementation costs are likely to be incurred in the short term while potential benefits would emerge over a longer timeframe. • There may be opportunities to capture efficiencies through deeper operational collaboration and shared services, alongside or prior to considering more extensive structural changes. • Any reform pathway should carefully assess implications for country-level delivery capacity, ensuring that efficiency gains are balanced against the need to maintain programmatic reach, technical support and operational continuity. • Decisions should be guided by a balanced assessment of both efficiency and mandate effectiveness, recognizing the value that specialized expertise, partner relationships and established delivery models contribute to development results.
D4 - Country, Regional & Programmatic Implications Assessment	• Safeguard mandates and local partnerships, particularly in areas such as SRHR, while preserving support to women's rights organizations. • Strengthen collaboration through joint programming and coordinated delivery, rather than through structural consolidation. • Place civil society at the centre of reform implementation, with structured participation in design, delivery and accountability processes. • Preserve specialized technical capacities that governments rely on, including population data, SRHR commodity security, humanitarian response, and gender equality and accountability functions • Strengthen role clarity and accountability mechanisms, recognizing that coordination depends on complementary mandates rather than organizational lidation. • Prioritize continuity of country-level delivery and partnerships by minimizing transition risks that could t services and support systems for women and girls.