United Nations DP_{/2026/2}



Executive Board of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services

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Decisions adopted by the Executive Board in 2025

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2025/1

Reports of UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2023

The Executive Board

- 1. *Notes* the unqualified audit opinions on UNDP, the United Nations Capital Development Fund (UNCDF), UNFPA and UNOPS issued by the United Nations Board of Auditors for 2023;
- 2. Acknowledges the progress made and supports the ongoing efforts of UNDP, UNCDF, UNFPA and UNOPS to implement the recommendations of the Board of Auditors;
- 3. Notes the progress made by UNDP, UNCDF, UNFPA and UNOPS in closing open audit recommendations;
- 4. Calls on UNDP, UNCDF, UNFPA and UNOPS to take into consideration relevant recommendations of the Board of Auditors in their strategic planning for 2026–2029;
- 5. Recalls its decision 2024/1 and encourages UNDP, UNCDF, UNFPA, and UNOPS to include a statement of internal controls in their financial reports;
- 6. Requests that, in future informal consultations on the reports of the Board of Auditors, a representative from the Board of Auditors be present and available for questions from the Executive Board;

With regard to UNDP:

7. Requests UNDP to ensure that recommendations regarding improvements in (a) readability and comparability in budget and financial reporting, including consistency in annual and four-year budgets; and (b) the management and monitoring of its field presence inform the preparations for the strategic plan period 2026–2029;

With regard to UNFPA:

8. Requests UNFPA to (a) strengthen its Humanitarian Response Division and enhance implementation of the humanitarian supply strategy, fast-track procedures for risk mitigation and emergency preparedness; and (b) continue to strengthen supply chain management and Quantum implementation, in line with the recommendations;

With regard to UNOPS:

- 9. Notes with concern the findings in the 2023 Board of Auditors report (A/79/5/Add.11) regarding financial derivative transactions, specifically that UNOPS had not acted according to its hedging strategy, took unnecessary risks in their investments, and had not put in place an adequate system of internal control;
- 10. *Urges* UNOPS to promptly address these findings, and requests UNOPS to provide an update on the implementation efforts at the second regular session 2025;
- 11. Requests UNOPS to continuously ensure prudent application of procurement policies and procedures and to ensure adequate training of personnel involved in procurement activities at all levels.

31 January 2025

2025/2

Update on the assessment of how the Executive Board executes its governance and oversight functions

The Executive Board

- 1. Notes the consultative process undertaken to establish a working group and develop the terms of reference for the operationalization of the working group on the Joint Inspection Unit report on the "Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)" (JIU/REP/2023/7), and adopts the terms of reference;
- 2. Acknowledges the process undertaken by the Bureau, in coordination with the bureaux of the Executive Boards of UNICEF and UN-Women, to identify members of the working group, and welcomes their subsequent nomination, in accordance with decision 2024/12, paragraph 16;
- 3. Recalls decision 2024/12, paragraph 8, to include an item for decision on the progress of the consideration of the Joint Inspection Unit report on the agendas of every formal session, until decided otherwise, and reiterates its request to the working group to provide regular updates to the participating Boards, as necessary.

31 January 2025

2025/3

UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance

The Executive Board

- 1. Welcomes the updates provided by UNDP, UNFPA and UNOPS on enterprise risk management and critical risks of strategic importance to support the role of the Board as part of the oversight and accountability system for the agencies;
- 2. *Encourages* the organizations to align the structure, content and scope of the individual reports to increase transparency and comparability;
- 3. Underlines that risk management is a tool to support delivery of the agencies' mandates and strategic plans and requests the agencies to include a systematic and organization-wide approach to risk management as an integrated part of the planning process in the development of the new strategic plans;
- 4. Acknowledges the complex operating contexts for the agencies and emphasizes the need to regularly review their risk profiles;
- 5. Requests that each organization, as part of the recurring joint agenda item on risk management, include in its report information on:
- (a) Systems in place to identify and manage risks;
- (b) Identification and assessment of principal risks facing the organization;
- (c) Measures taken to manage or mitigate these risks, at all levels;
- (d) Risk appetite, including the contextual factors by which the organization would consider accepting higher risk; and

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- (e) Actions taken to ensure compliance (systematic implementation of risk policies and practices) is embedded through the organization and encouraged in implementing partners;
- 6. Requests that UNDP and UNOPS each present a self-assessment of the enterprise risk maturity structured around key dimensions of the High-level Committee on Management reference maturity model at the first regular session in 2026;
- 7. Emphasizes that internal factors such as, organizational culture, should be part of any risk assessment by the agencies;
- 8. Welcomes the focus of agencies on managing fraud to attain their objectives and fulfil their mandates;
- 9. Also welcomes the focus of the agencies on sexual exploitation and abuse and sexual harassment risks to fulfil their internal and external duty of care;
- 10. Expects communication and consultation about risks at any time if they exceed the agencies' risk appetite and ability to manage those risks;
- 11. Emphasizes the importance of regularly updating the enterprise risk management documents to ensure they remain effective tools for risk management;
- 12. *Invites* the United Nations Office for Internal Oversight Services (OIOS) to engage, in accordance with its mandate and policies, with the Executive Board on matters relevant to the Board's mandate, as appropriate, in a format consistent with OIOS confidentiality.

31 January 2025

2025/4

Joint update on organizational culture

The Executive Board

- 1. Welcomes the updates provided by UNDP, UNFPA and UNOPS on their work in strengthening their organizational cultures, with a shared focus on fostering a safe, value-driven environment that allows equal opportunities for all;
- 2. Underlines that organizational culture impacts effective and efficient delivery of the strategic plans, internal accountability, risk management, and protection from sexual exploitation and abuse and sexual harassment;
- 3. Encourages UNDP, UNFPA and UNOPS to continue strengthening organizational culture, in line with the quadrennial comprehensive policy review, relevant policies and Board decisions, and to promote equal opportunities for all, particularly by enhancing actions to prevent and respond to all forms of discrimination and exploitation, including sexual exploitation and abuse, violence and sexual harassment;
- 4. Takes note of the ongoing implementation of multiple actions by UNDP, UNFPA and UNOPS across critical aspects of the internal workplace environment, such as leadership, accountability, employee engagement and experiences, learning and development;
- 5. *Invites* entities to develop results frameworks and targets, in line with paragraph 20 of the 2024 quadrennial comprehensive policy review, in relation to organizational culture issues;

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- 6. Requests UNDP, UNFPA and UNOPS to assess and report on, at first regular sessions, the impact of the work of the agencies on organizational culture, including: (a) results achieved, (b) key findings of organization-wide surveys, (c) progress on treating all personnel with dignity and respect and eliminating all forms of discrimination, and (d) successes and remaining challenges;
- 7. Encourages UNDP, UNFPA and UNOPS to include in future updates more disaggregated data on personnel's perception of organizational culture and an analysis thereof;
- 8. *Urges* UNDP, UNFPA and UNOPS to continue to strengthen people management skills of all personnel in supervisory and management roles;
- 9. *Encourages* UNDP, UNFPA and UNOPS to consider good practices of other United Nations agencies in relation to preventing all forms of harassment and abuse of authority and adopt these, where relevant.

31 January 2025

2025/5

UNDP evaluation

The Executive Board

- 1. Takes note of the independent review of the UNDP evaluation policy, the response from the Independent Evaluation Office (DP/2025/6), and the management response by UNDP (DP/2025/7), as well as the planned actions to address the issues identified through the review;
- 2. Takes note of the overall positive feedback and validity of the current UNDP evaluation policy with respect to safeguarding the independence and integrity of the evaluation function;
- 3. Requests the Independent Evaluation Office, in consultation with UNDP management, to present a revised evaluation policy for consideration and approval by the Executive Board at the second regular session 2025;
- 4. Encourages additional efforts to improve decentralized evaluations.

31 January 2025

2025/6

Comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS

The Executive Board

- 1. Takes note of the UNOPS report on the implementation of the comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS (DP/OPS/2025/2);
- 2. *Recalls* its decision 2024/28 to commission a comprehensive progress review of all elements of the comprehensive response plan;
- 3. Recalls its decision 2023/4 to approve the allocation of \$35.4 million from the operational reserves towards the implementation of the comprehensive response plan, to be distributed to UNOPS in tranches;

- 4. Reiterates its decision 2023/4, paragraph 19, and 2023/22, paragraph 15, to release tranches contingent upon demonstrated progress in implementing the comprehensive response plan and the provision of information on how the previous tranche was utilized;
- 5. Acknowledges the information note from UNOPS, as sent to the Executive Board on 30 January 2025, and decides to release the third and final tranche of \$11.8 million, in accordance with decision 2023/22, and requests UNOPS to provide information on how the second tranche was utilized by 31 March 2025, and to report on the utilization of the final tranche at the annual session 2026;
- 6. Recalls its decisions 2022/21, paragraph 3, 2022/24, paragraphs 8 and 9, 2023/4, paragraph 13, 2024/4, paragraphs 20 and 21, and 2024/22, paragraph 5, on the importance of pursuing full accountability for the failures, reported irregularities and misconduct related to the sustainable investments in infrastructure and innovation initiative, including of previous senior UNOPS leadership;
- 7. Requests the Bureau to transmit a request of the Executive Board to the Office of Internal Oversight Services to assess the possibility of an investigation into the former Executive Director of UNOPS;

With regard to the sustainable investments in infrastructure and innovation initiative funds recovery process:

- 8. Recalls its decision 2023/4 and takes note of the update by UNOPS regarding the ongoing work to recover funds related to the sustainable investments in infrastructure and innovation initiative;
- 9. Notes that the fund recovery process will extend beyond 2024 and that additional resources are required;
- 10. Recalls its decision 2022/13 and requests UNOPS to continue to take all necessary steps to recover funds related to the sustainable investments in infrastructure and innovation initiative;
- 11. Approves the allocation of up to \$9.2 million from UNOPS operational reserves for expenses associated with these recovery efforts, through 31 December 2027, and requests UNOPS, in cooperation with the Office of Legal Affairs, to provide an update at each annual session until the recovery process is closed, on the progress of funds recovery efforts, including the amount of funds recovered and the amount of funds cumulatively expended;

With regard to the excess reserves:

- 12. Recalls its decision 2024/28 (paragraphs 16 to 23) with regard to the approximate amount remaining of undisbursed funds and their alternative use;
- 13. Takes note of the update on the distribution of excess reserves accumulated as of 31 December 2021, in relation to the transfer of remaining excess reserves to the Joint Sustainable Development Goals Fund and the special purpose trust fund for the resident coordinator system (paragraph 22 of decision 2024/28);
- 14. *Recalls* its decision to resolve the issue of undisbursed excess reserves allocated to two paying entities at its first regular session 2025;
- 15. Decides to transfer the undisbursed excess reserves allocated to these two paying entities in support of the relevant United Nations Sustainable Cooperation Frameworks, in consultation with the Development Coordination Office;

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- 16. Takes note of the conference room paper on the revised calculation methodology for liquid excess reserves (DP/OPS/2025/CRP.1);
- 17. Notes that there were no liquid excess reserves as of 31 December 2023;
- 18. *Endorses* the proposal for a revised calculation methodology and disclosures for liquid excess reserves, to be presented, as a pilot, in an annex to the 2024 financial statements, to ensure that there is no accumulation of such reserves, noting the recommendation of the Board of Auditors to that effect (A/79/5/Add.11, paragraph 64);
- 19. Decides to revisit the revised methodology for endorsement after receiving an assessment by the Board of Auditors and UNOPS following its piloted application;

With regard to the review and reform of the whistleblower process:

- 20. Takes note of the completion of the review and reform of the whistleblower process as requested by Executive Board decision 2022/24;
- 21. Encourages UNOPS to fully and swiftly implement the overhauled whistleblower and speak-up mechanism and focus on awareness raising for optimal uptake throughout the organization;
- 22. Requests UNOPS management and independent offices to provide updates on the uptake, awareness, functioning and use of these mechanisms through regular reporting;
- 23. Further requests UNOPS to ensure the implementation of robust measures that provide effective protection against retaliation;

With regard to the process innovation and digitalization programme:

- 24. *Takes note* of the report on implementation of the process innovation and digitalization programme (DP/OPS/2025/3);
- 25. Recalls decision 2024/28, paragraph 11, and expects UNOPS to ensure adequate oversight of the process innovation and digitalization programme implementation and prudent utilization of associated budgets.

31 January 2025

2025/7

Overview of decisions adopted by the Executive Board at its first regular session 2025

The Executive Board

Recalls that during its first regular session 2025, it:

Item 1

Organizational matters

Elected on 10 January 2025 the following members of the Bureau for 2025:

President: H.E. Mr. Andrés Montalvo Sosa (Ecuador)
Vice-President: H.E. Mr. Tesfaye Yilma Sabo (Ethiopia)
Vice-President: H.E. Mr. Cornel Ferută (Romania)

Vice-President: H.E. Mr. Jonibek Ismoil Hikmat (Tajikistan)

Vice-President: H.E. Mr. Karl Lagatie (Belgium)

Adopted the agenda (DP/2025/L.1) and approved the workplan for its first regular session 2025;

Adopted the report of the second regular session 2024 (DP/2025/1);

Adopted the annual workplan of the Executive Board for 2025 (DP/2025/CRP.1);

Adopted the tentative workplan for the annual session 2025;

Agreed to the following schedule for the remaining sessions of the Executive Board in 2025:

Annual session: 2 to 5 June 2025

Second regular session: 25 to 29 August 2025.

Joint segment

Item 2

Recommendations of the Board of Auditors

Adopted decision 2025/1 on the reports of UNDP (DP/2025/3), UNCDF (DP/2025/4), UNFPA (DP/FPA/2025/2) and UNOPS (DP/OPS/2025/1) on the implementation of the recommendations of the Board of Auditors for 2023.

Item 3

Follow-up to the UNAIDS Programme Coordinating Board meeting

Took note of the joint UNDP/UNFPA report on the implementation of decisions and recommendations of the UNAIDS Programme Coordinating Board (DP-FPA/2025/1).

Item 4

Update on the assessment of how the Executive Board executes its governance and oversight functions

Adopted decision 2025/2 on the update on the assessment of how the Executive Board executes its governance and oversight functions.

Item 5

Risk management

Adopted decision 2025/3 on the UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance.

Item 6

Organizational culture

Adopted decision 2025/4 on the joint update on organizational culture and took note of the address by the Chairperson of the UNDP/UNFPA/UNOPS/UN-Women Staff Council as well as the annual report of the Office of the Ombudsman for the United Nations funds and programmes.

Item 7

Addressing racism and racial discrimination

Took note of the UNDP, UNFPA and UNOPS updates on addressing racism and racial discrimination.

Item 8

Field visits

Took note of the report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and the World Food Programme (WFP) to Cambodia (DP/FPA/OPS-ICEF-UNW-WFP/2025/CRP.1); and took note of the presentation

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on the field visit of the Executive Board of UNDP, UNFPA and UNOPS to the Republic of Moldova and Ukraine.

UNDP segment

Item 9

Human Development Report

Took note of an update by the secretariat on consultations on the Human Development Report.

Item 10

UNDP country programmes and related matters

Approved, in accordance with decision 2014/7, the following UNDP country programme documents:

Bahrain (DP/DCP/BHR/4); Colombia (DP/DCP/COL/4); Iraq (DP/DCP/IRQ/4); Paraguay (DP/DCP/PRY/4); and Rwanda (DP/DCP/RWA/4).

Took note of the first one-year extensions of the country programmes for Guatemala, Kuwait, and Mali as approved by the UNDP Administrator and approved the fourth one-year extension of the country programme for the Republic of Sudan (DP/2025/5).

Item 11

UNDP evaluation

Adopted decision 2025/5 on UNDP evaluation, which included the independent review of the UNDP evaluation policy and the Independent Evaluation Office response (DP/2025/6) and the management response (DP/2025/7).

UNFPA segment

Item 12

UNFPA evaluation

Took note of the formative evaluation of the UNFPA Strategic Plan, 2022-2025 (DP/FPA/2025/1).

Item 13

Country programmes and related matters

Approved, in accordance with decision 2014/7, the following UNFPA country programme documents:

Colombia (DP/FPA/CPD/COL/8); Iraq (DP/FPA/CPD/IRQ/4); Paraguay (DP/FPA/CPD/PAR/9); and Rwanda (DP/FPA/CPD/RWA/9).

Took note of the first one-year extension of the country programme for Mali, as approved by the UNFPA Executive Director, and approved the fourth one-year extension of the country programme for Sudan (DP/FPA/2025/4).

UNOPS segment

Item 14

Comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS

Adopted decision 2025/6 on the comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS (DP/OPS/2025/2).

Item 15

Report on implementation of the process innovation and digitalization programme

Took note of the report on implementation of the process innovation and digitalization programme. (DP/OPS/2025/3).

31 January 2025

2025/8

Update on implementation efforts on the repositioning of the United Nations development system

The Executive Board

- 1. Welcomes the updates provided by UNDP, UNFPA and UNOPS on the implementation of General Assembly resolution 72/279 and related mandates concerning the repositioning of the United Nations development system, in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system, and encourages further interagency harmonization of the updates, particularly on results achieved;
- 2. Welcomes the progress made by UNDP, UNFPA and UNOPS in implementing the United Nations development system checklist, submitted with their respective updates, and requests that remaining areas of uneven progress be addressed;
- 3. Recalls decision 2024/8 and reaffirms its strong commitment to the United Nations development system reform;
- 4. Requests UNDP, UNFPA and UNOPS to contribute to and cooperate with the United Nations country team configuration exercises, including in the implementation of their outcomes, to ensure that their presence at the country level is tailored to meet the specific challenges, priorities and needs of programme countries;
- 5. Requests UNDP, UNFPA and UNOPS to intensify their efforts to contribute to system-wide and inter-agency efficiencies, including by expanding the use of global shared services, common back offices and common premises, prioritizing the most cost-effective and resource-efficient efforts;
- 6. Reiterates its expectation that UNDP, UNFPA and UNOPS pay their full cost-sharing contributions in support of the resident coordinator system;
- 7. Recalls decisions 2022/14 and 2024/08, and requests UNDP, UNFPA and UNOPS to take further steps to ensure that UNDP and UNFPA country programme documents, and UNOPS country activities, are derived from the cooperation frameworks, including: (a) sharing with the Board the resident coordinator's confirmation of alignment of the country programme documents; and (b) informing the resident coordinator in a timely manner of new programmes and financial agreements signed to implement the country programme document or country activity, in line with the management and accountability framework;

- 8. Requests UNDP and UNFPA to scale up joint programming and relevant targets in their 2026–2029 strategic plans and at the country level, in line with their respective mandates and the implementation of the quadrennial comprehensive policy review;
- 9. Requests UNDP, UNFPA and UNOPS to adhere to all elements of the management and accountability framework and to constructively engage in its review.

5 June 2025

2025/9

Reports of UNDP, UNFPA and UNOPS on internal audit and investigation activities in 2024, and management responses

The Executive Board

- 1. Takes note of the reports of the respective audit offices of UNDP, UNFPA and UNOPS (DP/2025/10; DP/FPA/2025/6; DP/OPS/2025/4), harmonized with those of other funds and programmes in accordance with Executive Board decision 2020/10, as well as the respective management responses;
- 2. Also takes note of the reports of the UNDP Audit and Evaluation Advisory Committee, the UNFPA Oversight Advisory Committee and the UNOPS Audit Advisory Committee, and the respective management responses;
- 3. *Expresses* its continuing support for the internal audit and investigation functions of UNDP, UNFPA and UNOPS, and reiterates the importance of their full independence, adequate resourcing and staffing, and direct access to the Executive Board;
- 4. *Takes note* of the progress made in implementing recommendations, and encourages UNDP, UNCDF, UNFPA and UNOPS to ensure full and timely implementation of all audit recommendations;

With regard to UNDP:

5. Takes note of the opinion of the audit and investigation functions on the adequacy and effectiveness of the governance, risk management and internal control framework of UNDP;

With regard to UNFPA:

- 6. *Takes note* of the opinion of the Office of Audit and Investigation Services (OAIS) on the adequacy and effectiveness of the governance, risk management and internal control framework of UNFPA;
- 7. *Expresses* its support for OAIS in strengthening its functions in discharging its mandate, and for the proposed way forward to enhance its performance and effectiveness toward the achievement of its purpose;

With regard to UNOPS:

- 8. *Takes note* of the opinion of the Internal Audit and Investigations Group (IAIG) on the adequacy and effectiveness of the governance, risk management and internal control framework of UNOPS;
- 9. Calls on UNOPS to explore ways to further refine and improve internal justice mechanisms to enhance a culture of accountability;

10. *Notes with appreciation* and supports the contributions of IAIG to building a culture of accountability and trust within UNOPS.

5 June 2025

2025/10

Reports of the ethics offices of UNDP, UNFPA and UNOPS on activities in 2024, and management responses

The Executive Board

- 1. *Takes note* of the reports of the ethics offices of UNDP, UNFPA and UNOPS (DP/2025/11, DP/FPA/2025/7 and DP/OPS/2025/5), as well as the respective management responses;
- 2. Welcomes the continued progress made by the ethics offices of UNDP, UNFPA and UNOPS in promoting and strengthening the ethical culture within their respective organizations;
- 3. *Expresses* its continuing support for the ethics functions of UNDP, UNFPA and UNOPS, and reiterates the importance of their full independence, adequate resourcing and staffing, and direct access to the Executive Board;

With regard to UNOPS:

4. Recalls 2025/6, paragraphs 20-23, and encourages the UNOPS Ethics Office, in cooperation with independent offices and management, to continue refining its overhauled whistle-blower and speak-up mechanisms, based on good practices and implementation experiences.

5 June 2025

2025/11

Joint update on protection against sexual exploitation and abuse and sexual harassment

The Executive Board

- 1. *Takes note* of the updates provided by UNDP, UNFPA and UNOPS on actions to prevent and respond to sexual exploitation and abuse and sexual harassment;
- 2. *Urges* UNDP, UNFPA and UNOPS to continue their efforts to implement the Secretary-General's zero-tolerance policy on sexual exploitation and abuse and sexual harassment;
- 3. Requests UNDP, UNFPA and UNOPS, with firm commitment and support from leadership, to continue strengthening efforts to ensure a victim/survivor-centred, system-wide and coherent approach to the prevention of, and response to, sexual exploitation and abuse and sexual harassment;
- 4. Requests UNDP, UNFPA and UNOPS to continue to increase the effectiveness and efficiency of prevention, protection and response efforts through inter-agency and system-wide collaboration, including through conducting joint assessments and capacity-building of implementing partners and joint community engagement;
- 5. Welcomes the uniform approach to reporting, including a collective synthesis, and requests future updates to the Executive Board focus further on the results and impact of measures taken and systems established;

- 6. *Encourages* UNDP, UNFPA and UNOPS management to ensure dedicated, adequate and sustainable staffing, expertise and funding to prevent and respond to sexual exploitation and abuse and sexual harassment;
- 7. Recalls decisions 2023/9 and 2024/11 on the Misconduct Disclosure Scheme; welcomes the steps taken by UNDP, UNFPA and UNOPS to implement or pilot the scheme; and requests that they continue reporting on results and lessons learned within existing reporting, and contribute to ongoing efforts by the United Nations Secretariat to explore whether the Misconduct Disclosure Scheme and the United Nations ClearCheck database can serve as complements to each other.

5 June 2025

2025/12

Addressing racism and racial discrimination

The Executive Board

- 1. Takes note of the joint updates provided by UNDP, UNFPA and UNOPS on efforts to address racism and racial discrimination within their respective organizations;
- 2. Requests UNDP, UNFPA and UNOPS to continue taking concrete efforts in this regard, including at country level;
- 3. Notes the efforts by UNDP, UNFPA and UNOPS to implement the entity-specific and system-wide recommendations of the Joint Inspection Unit (JIU) on eliminating racism and racial discrimination, outlined in the JIU note (JIU/NOTE/2022/1/Rev.1), and requests the three organizations to continue implementation of the JIU recommendations, in line with Executive Board decision 2024/10, paragraphs 13 and 14, including through enhanced cooperation through formal inter-agency coordination;
- 4. Requests UNDP, UNFPA and UNOPS to take measures to prevent all forms of racial discrimination in recruitment, retention and leadership development; and to further explore initiatives, such as partnerships with regional institutions, internship, fellowship and young professionals programmes;
- 5. Requests UNDP, UNFPA and UNOPS to ensure as wide a geographical basis of staff and personnel as possible at all levels, including in management and leadership positions;
- 6. Calls on UNDP, UNFPA, UNOPS to ensure the provision of dedicated resources to address racism and racial discrimination, in line with recommendation 3 of JIU/NOTE/2022/1Rev.1;
- 7. Requests UNDP, UNFPA and UNOPS to inform the Executive Board of the measures taken to ensure that actions to address racism and racial discrimination are duly considered in their respective approaches when implementing the JIU recommendations, in particular UNOPS;
- 8. Urges UNDP, UNFPA and UNOPS, in line with JIU recommendation 5, to collaborate with the High-level Committee on Management (HLCM) of the United Nations System Chief Executive Board for Coordination (CEB) to establish a system-wide accountability framework, with harmonized results, outcomes and key performance indicators for addressing racism and racial discrimination, to enable the integration of this work into regular human resources systems and reporting;
- 9. Decides to include an agenda item on addressing racism and racial discrimination, for consideration as a decision, at the first regular session 2026; and requests UNDP, UNFPA

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and UNOPS to submit a separate report detailing all their actions taken in this regard, to ensure the issue receives sufficient visibility, including on metrics to measure progress.

5 June 2025

2025/13

Cumulative review of the UNDP Strategic Plan, 2022-2025, and annual report of the Administrator for 2024

The Executive Board

- 1. Takes note of the cumulative review of the UNDP Strategic Plan, 2022-2025, including the annual report of the Administrator for 2024 (DP/2025/12) and its annexes; the report of UNDP on the recommendations of the Joint Inspection Unit in 2024 (DP/2025/12/Add.1), and the statistical annex (DP/2025/12/Add.2);
- 2. *Takes note* with appreciation of the progress made by UNDP toward the outcome areas of the Strategic Plan, 2022-2025, during the penultimate year of its implementation;
- 3. Requests that UNDP include in future annual reports a section addressing challenges experienced in the implementation of the Strategic Plan, including underperforming areas of the integrated results and resources framework (IRRF), and to outline the measures UNDP will take in the following year to improve performance.

5 June 2025

2025/14

UNDP evaluation

The Executive Board

With regard to the annual report on evaluation (DP/2025/14):

- 1. Takes note of the annual report on evaluation and the accompanying management commentaries; and welcomes the analysis provided on key findings and lessons learned from evaluations conducted in 2024;
- 2. Recognizes the improvements in the quality of decentralized evaluations;
- 3. Requests UNDP management to take appropriate action to address the issues identified in the report;
- 4. *Expresses* its continuing support for the evaluation function; and reiterates the importance of its full independence, adequate resourcing and staffing, and direct access to the Executive Board;
- 5. Welcomes the priority given to ensuring that evidence from evaluations, including impact evaluations, is used at all levels of the organization, including the country level, to inform and strengthen programming, with the aim of delivering more robust and impactful results;

With regard to the Evaluation of the UNDP Strategic Plan, 2022-2025:

- 6. Takes note of the Evaluation of the UNDP Strategic Plan, 2022-2025;
- 7. Requests UNDP management to act on all the recommendations and to integrate them into the Strategic Plan, 2026-2029 and the integrated results and resources framework (IRRF), with the necessary capacity and resources, to take appropriate actions in areas identified in the evaluation as

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insufficiently or inconsistently implemented, resourced or supported, in support of the delivery of the UNDP country programmes and the UNDP Strategic Plan.

5 June 2025

2025/15

Cumulative review of the UNCDF Strategic Framework, 2022-2025, and annual report on results for 2024

The Executive Board

- 1. *Takes note* of the Cumulative review of the UNCDF Strategic Framework, 2022-2025, and the annual report on results achieved in 2024 (DP/2025/18);
- 2. Commends the progress made by UNCDF in 2024, including through its organizational restructuring to align more closely with its original mandate, as set out in General Assembly resolution 2186 (1966) and 3122 (1973);
- 3. Encourages UNCDF to continue strengthening its role as a financing enabler and de-risker for the United Nations Development system, with a view to unlocking greater resources to support the achievement of the Sustainable Development Goals in countries in special situations, particularly least developed countries;
- 4. *Expresses* concern about the current low level of regular (core) resources to UNCDF, and notes the importance of regular resources to the implementation of the Strategic Framework, 2022-2025, and to the provision of required levels of oversight (DP/2023/12).

5 June 2025

2025/16

United Nations Volunteers programme: annual report of the Administrator

The Executive Board

- 1. Acknowledges the significant achievements of the United Nations Volunteers (UNV) in 2024, including its contributions to the Sustainable Development Goals and effective response to emergencies;
- 2. *Takes note* of the progress made by UNV in enhancing agility and achieving efficiency gains, and encourages UNV to continue streamlining its business processes and adapting its field presence to meet the evolving needs of United Nations country teams;
- 3. *Commends* all United Nations Volunteers for their exemplary service to the United Nations and their contributions to peace, development and human rights around the world.

5 June 2025

2025/17

Progress report on the implementation of the UNFPA Strategic Plan, 2022-2025

The Executive Board

1. Takes note of the report of the Executive Director on progress in the implementation of the UNFPA Strategic Plan, 2022-2025 (DP/FPA/2025/4 (Part I)), and its annexes; the statistical and

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financial review, 2024 (DP/FPA/2025/4 (Part I/Add.1)); and the report of UNFPA on the recommendations of the Joint Inspection Unit in 2024 (DP/FPA/2025/4 (Part II));

2. *Notes* the progress made by UNFPA in achieving the results of its Strategic Plan, 2022-2025, during the penultimate year of its implementation.

5 June 2025

2025/18

Annual report of the UNFPA Evaluation Office 2024 and management commentaries

The Executive Board

- 1. *Takes note* of the annual report on the evaluation function, including the programme of work and budget of the Independent Evaluation Office for 2025, as well as the related management commentaries;
- 2. Welcomes the progress and achievements of the evaluation function, including its continued adaptability and responsiveness to local contexts and new and emerging global challenges;
- 3. Takes note of the contributions of UNFPA to United Nations inter-agency and system-wide evaluation efforts, as well as to fostering national evaluation capacity development;
- 4. *Encourages* the Independent Evaluation Office to continue investing in innovative practices, including the responsible use of artificial intelligence;
- 5. *Calls on* the Independent Evaluation Office to maintain the same level of performance in its new configuration and location in Nairobi;
- 6. *Encourages* UNFPA to continue strengthening the capacity of the decentralized evaluation function and humanitarian evaluations;
- 7. *Expresses* its continuing support for the evaluation function and reiterates the importance of its full independence, adequate resourcing (in line with the key performance indicator on financial resources), staffing, and direct access to the Executive Board.

5 June 2025

2025/19

Progress report on the implementation of the UNOPS restated Strategic Plan, 2022-2025

The Executive Board

- 1. *Takes note* of the progress report on the implementation of the restated UNOPS Strategic Plan, 2022-2025 (DP/OPS/2025/6); the annual report on the recommendations of the Joint Inspection Unit (DP/OPS/2025/6 Annex 3); and the report on the enhanced accountability framework of UNOPS (DP/OPS/2025/7);
- 2. Acknowledges receipt of the external third-party review of the comprehensive response plan and the associated management response, both shared by UNOPS less than the required six weeks ahead of the session, and agrees to consider and take a decision on these at the second regular session 2025;

- 3. *Notes* the requirement for UNOPS to submit documents in accordance with the deadlines established by the Executive Board;
- 4. *Recalls* the KPMG review of the organizational culture of UNOPS, and requests UNOPS to submit a mobility policy for regional directors, country directors, heads of programmes, operational managers, and senior headquarters management by the first regular session 2026 and report on its effective implementation by the annual session 2026.

5 June 2025

2025/20

UNOPS formative evaluation of the process innovation and digitalization programme

The Executive Board

- 1. Acknowledges receipt of the formative evaluation of the process innovation and digitalization programme, the associated management response, and the information note on the timelines and costs of the programme, all of which were shared less than the required six weeks ahead of the session;
- 2. Requests UNOPS to provide, by 1 July 2025, an updated, fully elaborated and detailed budget for the process innovation and digitalization programme, with detailed breakdowns on activities and expenditures including the same detailed breakdowns for funds already spent;
- 3. Further requests UNOPS to hold a briefing for the Executive Board in early August 2025 to discuss the formative evaluation report and details of the process innovation and digitalization programme budget, and the associated management response, in advance of the second regular session 2025;
- 4. Agrees to revisit the process innovation and digitalization programme formative evaluation, together with the detailed budget, at the second regular session 2025.

5 June 2025

2025/21

Overview of decisions adopted by the Executive Board at its annual session 2025

The Executive Board

Recalls that during its annual session 2025, it:

Item 1

Organizational matters

Adopted the agenda (DP/2025/L.2) and approved the workplan for its annual session 2025;

Adopted the report of the first regular session 2025 (DP/2025/1);

Adopted the tentative workplan for the second regular session 2025;

Joint segment

Item 2

Update on implementation efforts on the repositioning of the United Nations development system

Adopted decision 2025/8 on the update on implementation efforts on the repositioning of the United Nations development system;

Internal audit and investigation

Adopted decision 2025/9 on the reports of UNDP (DP/2025/10), UNFPA (DP/FPA/2025/6) and UNOPS (DP/OPS/2025/4) on internal audit and investigation activities in 2024, and management responses;

Item 4

Ethics

Adopted decision 2025/10 on the reports of the ethics offices of UNDP (DP/2025/11), UNFPA (DP/FPA/2025/7) and UNOPS (DP/OPS/2025/5) on activities in 2024, and management responses;

Item 5

Protection against sexual exploitation and abuse and sexual harassment

Adopted decision 2025/11 on the joint update on protection against sexual exploitation and abuse and sexual harassment:

Item 6

Addressing racism and racial discrimination

Adopted decision 2025/12 on addressing racism and racial discrimination;

Item 7

Update on the assessment of how the Executive Board executes its governance and oversight functions

Took note of the update on the assessment of how the Executive Board executes its governance and oversight functions;

Item 8

Field visits

Took note of the report on the field visit of the Executive Board to the Republic of Moldova and Ukraine (DP/FPA/OPS/2025/CRP.1);

UNDP segment

Item 9

Annual report of the UNDP Administrator

Adopted decision 2025/13 on the cumulative review of the UNDP Strategic Plan, 2022-2025, and annual report of the Administrator for 2024 (DP/2025/12);

Item 10

Gender equality at UNDP

Took note of the annual report of the implementation of the UNDP gender equality strategy, 2022-2025 (DP/2025/13);

Item 11

UNDP evaluation

Adopted decision 2025/14 on UNDP evaluation on the annual report on evaluation 2024 (DP/2025/14), and management commentaries, and the evaluation of the UNDP Strategic Plan 2022-2025 (DP/2025/15), and management response (DP/2025/16);

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UNDP country programmes and related matters

Approved, in accordance with decision 2014/7, the following UNDP country programme documents:

Ethiopia (DP/DCP/ETH/5);

Took note of the first six-month extension of the country programme for South Africa, and the first one-year extension of the country programme for South Sudan; and approved the fourth one-year extension of the country programme for Burkina Faso (DP/2025/17);

Item 13

United Nations Capital Development Fund

Adopted decision 2025/15 on the cumulative review of the UNCDF Strategic Framework, 2022-2025, and annual report on results for 2024 (DP/2025/18);

Item 14

United Nations Volunteers programme

Adopted decision 2025/16 on United Nations Volunteers programme: annual report of the Administrator (DP/2025/19);

UNFPA segment

Item 15

Annual report of the Executive Director

Adopted decision 2025/17 on the progress report on the implementation of the UNFPA Strategic Plan, 2022-2025 (DP/FPA/2025/4);

Item 16

UNFPA evaluation

Adopted decision 2025/18 on the annual report of the UNFPA Evaluation Office 2024 (DP/FPA/2025/5), and management commentaries (DP/FPA/2025/CRP.5);

Item 17

UNFPA country programmes and related matters

Approved, in accordance with decision 2014/7, the following UNFPA country programme document:

Ethiopia (DP/FPA/CPD/ETH/10);

Took note of the first six-month extension of the country programme for South Africa, as approved by the UNFPA Executive Director (DP/FPA/2025/8);

UNOPS segment

Item 18

Annual report of the Executive Director

Adopted decision 2025/19 on the progress report on the implementation of the UNOPS restated Strategic Plan, 2022-2025 (DP/OPS/2025/6);

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Report on implementation of the process innovation and digitalization programme

Adopted decision 2025/20 on the formative evaluation of the process innovation and digitalization programme.

5 June 2025

2025/22

Update on the assessment of how the Executive Board executes its governance and oversight functions

The Executive Board

- 1. Recalls its decision 2024/12 establishing a joint working group to consider the report of the Joint Inspection Unit (JIU) entitled "Review of the governance and oversight of the Executive Boards of the United Nations Development Programme / United Nations Population Fund / United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women" (JIU/REP/2023/7), with the participation of the Executive Boards of the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);
- 2. Further recalls that, in decision 2024/12, the Board requested the joint working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session 2025;
- 3. Welcomes the update of the joint working group presented at the second regular session 2025;
- 4. *Requests* the joint working group to deliver on its mandate, in line with the approved roadmap, without delay, and to present timely and concrete proposals for the consideration of the participating Executive Boards, as appropriate;
- 5. Encourages the joint working group, in the implementation of its mandate, to take into account developments and reform proposals emanating from the UN80 initiative, with a view to ensuring synergies;
- 6. Requests UNDP, UNFPA and UNOPS, including their independent offices, to provide timely analytical and technical support to the joint working group, upon its request;
- 7. *Reiterates* its request that the secretariat of the Executive Board, as well as the relevant offices of UNFPA and UNOPS responsible for Executive Board matters, provide information and support services to the joint working group, upon its request.

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2025/23

UNDP Strategic Plan, 2026-2029

The Executive Board

- 1. *Notes with appreciation* the transparent and consultative process undertaken by UNDP in developing the Strategic Plan, 2026-2029 (DP/2025/22), including the extensive engagement with the Executive Board;
- 2. *Notes* the efforts undertaken by UNDP to align its Strategic Plan with General Assembly resolution 79/226 of 19 December 2024 on the 2024 quadrennial comprehensive policy review of operational activities for development of the United Nations system;

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- 3. *Endorses* the UNDP Strategic Plan, 2026-2029, takes note of its annexes, and requests UNDP to provide updated baselines, milestones, and targets for the integrated results and resources framework of the new Strategic Plan to the Executive Board at the annual session 2026;
- 4. *Notes* that the Strategic Plan, as the overall strategic framework for UNDP, is not intergovernmentally negotiated, and acknowledges that the Strategic Plan includes certain terms that have not been intergovernmentally endorsed in the United Nations system;
- 5. Acknowledges with appreciation the best practices of UNDP in implementing its strategic plans, and requests UNDP to continue these practices at the country level, with full respect for the principle of national ownership and leadership of programme countries, taking into account their national priorities and needs, recognizing their different contexts and characteristics, and in conformity with universally recognized international human rights;
- 6. Requests UNDP to present to the Executive Board, at its annual session 2028, a thorough midterm review of the Strategic Plan, 2026-2029, and its annexes, including, if required, updates to the Plan and its annexes;
- 7. Requests UNDP to continue to include, in the annual reports of the Administrator on the implementation of the Strategic Plan, 2026-2029, including its midterm review, information on results jointly achieved with United Nations development system entities, identified through common and complementary indicators.

28 August 2025

2025/24

UNDP integrated resources plan and integrated budget estimates, 2026-2029

The Executive Board

- 1. Takes note of the UNDP integrated resources plan and integrated budget estimates, 2026-2029 (DP/2025/23), and its annexes;
- 2. Approves the integrated budget for 2026-2029, based on projected regular and other resources and their projected utilization, and the provisions contained in document DP/2025/23 and its annexes, including an appropriation of \$1,021.5 million from regular resources for the institutional component of the integrated budget;
- 3. Recalls its decisions 2023/20 and 2024/26 on the structured funding dialogue on financing the results of the UNDP Strategic Plan, 2022-2025, and reiterates the importance of sufficient, predictable, and timely regular (core) resources and multi-year contributions, and encourages Member States and other partners to prioritize such flexible, predictable funding to safeguard the ability of UNDP to deliver the results of the Strategic Plan, 2026-2029;
- 4. Requests UNDP, in conjunction with the midterm review of the Strategic Plan, to present a midterm review of the integrated resources plan and the integrated budget at the annual session 2028;
- 5. Takes note of the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (DP/2025/24) on the institutional components of the UNDP integrated budget, 2026-2029, and of its recommendations, and requests UNDP to provide an informal update to the Executive Board, by the first regular session 2026, on its management responses to those recommendations;

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- 6. Further requests UNDP to provide an informal update to the Executive Board on its management responses to the ACABQ recommendations in advance of the consideration of relevant agenda items on integrated budget documents;
- 7. Requests UNDP to present, in advance of the first regular session 2026, a progress update on its workforce optimization and the related financial implications.

28 August 2025

2025/25

Structured dialogue on financing the results of the UNDP Strategic Plan, 2022-2025

The Executive Board

With regard to the structured dialogue on financing the results of the UNDP Strategic Plan, 2022-2025 (DP/2025/25):

- 1. Takes note of the report on the structured dialogue on financing the results of the UNDP Strategic Plan, 2022-2025 (DP/2025/25), and its annexes, including the progress made on the implementation of entity-specific commitments under the United Nations funding compact;
- 2. Takes note of ongoing trends in regular and other resources, and their implications for the ability of UNDP to deliver on its mandate;
- 3. *Encourages* Member States to increase contributions to regular and flexible funding modalities, including multi-year and thematic contributions, and to disburse funds in a timely manner to support effective delivery;
- 4. *Encourages* UNDP to continue its engagement with Member States through structured and sustained funding dialogues, in order to prioritize contributions to regular resources and to promote a shift from highly earmarked to more predictable and quality funding, in line with the funding compact commitments;
- 5. Recalls its decision 2024/24, paragraph 6, and requests UNDP, in collaboration with UNFPA, UNICEF and UN-Women, to include information on challenges that hinder full implementation of the joint cost-recovery policy in subsequent joint harmonized reports;
- 6. Further encourages UNDP to continue to engage with Member States and other contributing partners to implement the cost-recovery policy, and to avoid the use of regular resources to subsidize activities financed by non-core resources;
- 7. Encourages UNDP to engage continuously with relevant stakeholders, including the private sector, foundations, civil society, and individuals, to diversify its potential sources of funding and to strengthen partnerships with international financial institutions;

With regard to the annual review of the financial situation of the United Nations Capital Development Fund, 2024 (DP/2025/26):

8. *Takes note* of the annual review of the financial situation of the United Nations Capital Development Fund, 2024 (DP/2025/26).

28 August 2025

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2025/26

Revised UNDP evaluation policy

The Executive Board

- 1. Recalls its decision 2025/5, in which it requested the Independent Evaluation Office, in consultation with UNDP management, to present a revised evaluation policy for consideration and approval by the Executive Board at the second regular session 2025;
- 2. Approves the revised UNDP evaluation policy, 2025-2030 (DP/2025/28/Rev.1);
- 3. *Underlines* the importance of the policy's alignment with the United Nations Evaluation Group definition of evaluation, ensuring that evaluations cover both expected and unexpected results.

28 August 2025

2025/27

UNFPA Strategic Plan, 2026-2029

The Executive Board

- 1. Notes with appreciation the transparent and consultative process undertaken by UNFPA in developing the Strategic Plan, 2026-2029 (DP/FPA/2025/9), including the extensive engagement with the Executive Board:
- 2. *Notes* the efforts undertaken by UNFPA to align its Strategic Plan with General Assembly resolution 79/226 of 19 December 2024 on the 2024 quadrennial comprehensive policy review of operational activities for development of the United Nations system;
- 3. Endorses the UNFPA Strategic Plan, 2026-2029, takes note of its annexes, and requests UNFPA to provide updated baselines and targets for the integrated results and resources framework of the new Strategic Plan at the annual session 2026;
- 4. *Notes* that the Strategic Plan is the overall strategic framework for UNFPA and is not intergovernmentally negotiated, and acknowledges that the Strategic Plan and its annexes include certain terms that have not been intergovernmentally endorsed in the United Nations system;
- 5. Requests UNFPA to implement its Strategic Plan and annexes in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Declaration and Platform for Action, while remaining consistent with relevant international rules and commitments, and in conformity with universally recognized international human rights;
- 6. Acknowledges that national ownership is a core principle guiding all UNFPA programmes, and requests that, in every country, the work of UNFPA be aligned with national priorities and needs, taking into account national legislation and context;
- 7. Requests UNFPA to continue to include, in the annual reports of the Executive Director on the implementation of the Strategic Plan, 2026-2029, including its midterm review, information on results jointly achieved with United Nations development system entities, identified through common and complementary indicators.

28 August 2025

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2025/28

UNFPA integrated budget, 2026-2029

The Executive Board

- 1. *Takes note* of the UNFPA integrated budget, 2026-2029 (DP/FPA/2025/10), and its annexes, including the related results and resources framework;
- 2. Approves the UNFPA integrated budget, 2026-2029, with its related presentation of activities and associated costs, as reflected in document DP/FPA/2025/10;
- 3. Approves gross estimates for the institutional budget, 2026-2029, in the amount of \$556.5 million, noting that these estimates include \$255.5 million for indirect cost recovery from other resources;
- 4. *Notes* that, if actual cost recovery is higher than the estimates included in the budget proposal, the additional amount may be used for enabling functions, thereby allowing more regular resources to be directed to development and humanitarian activities;
- 5. Approves \$180.4 million of the projected regular resources as a ceiling for global and regional programmes for 2026-2029, noting that this amount cannot be exceeded without approval by the Executive Board;
- 6. Approves an annual amount of \$10 million of regular resources for the emergency fund, and, recalling its decision 2015/3, reaffirms the existing authorization for the Executive Director to increase the emergency fund by up to \$2 million, beyond the ceiling, in any given year if the number and extent of the emergencies so warrant;
- 7. Requests UNFPA, in conjunction with the midterm review of the Strategic Plan, to present a midterm review of the integrated budget at its annual session 2028;
- 8. Takes note of the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (DP/FPA/2025/12) on the institutional components of the UNFPA integrated budget, 2026-2029, and requests UNFPA to update the Executive Board, by the first regular session 2026, on its management responses to the recommendations in the ACABQ report;
- 9. Further requests UNFPA to update the Executive Board on its management responses to the ACABQ recommendations in advance of the consideration of relevant agenda items on integrated budget documents;
- 10. Requests UNFPA to present, in advance of the first regular session 2026, an update on its business model review, including organizational restructuring, headquarters optimization, staffing changes, and the related financial implications.

28 August 2025

2025/29

Report on the UNFPA structured funding dialogue, 2024-2025

The Executive Board

1. Takes *note of* the report on the UNFPA structured funding dialogue, 2024-2025 (DP/FPA/2024/11);

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- 2. *Notes* the importance of sufficient and predictable regular (core) resources for UNFPA to deliver on its mandate;
- 3. *Recalls* the importance of broadening the contributor base, and encourages UNFPA to engage with Member States to prioritize contributions to regular resources in a timely and predictable manner, in line with the United Nations funding compact;
- 4. Encourages UNFPA to continue engaging with relevant stakeholders to diversify its potential sources of funding, including the private sector, foundations, civil society, individuals, and international financial institutions;
- 5. Encourages UNFPA to continue its dialogue with Member States, through the structured funding dialogues, on shifting from highly earmarked funds to more predictable and flexible funding particularly for regular (core) resources in line with the commitments of the funding compact;
- 6. Recalls its decision 2024/24, paragraph 6, and requests UNFPA, in collaboration with UNDP, UNICEF and UN-Women, to include information on challenges that hinder full implementation of the joint cost-recovery policy in subsequent joint harmonized reports;
- 7. Further encourages UNFPA to continue to engage with Member States and other contributing partners to implement the cost-recovery policy, and to avoid the use of regular resources to subsidize activities financed by non-core resources.

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UNOPS Strategic Plan, 2026-2029

The Executive Board

- 1. *Notes* the efforts undertaken by UNOPS to align its Strategic Plan with General Assembly resolution 79/226 of 19 December 2024 on the 2024 quadrennial comprehensive policy review of operational activities for development of the United Nations system;
- 2. Recalls its decision 2023/4, paragraph 6, reaffirming and emphasizing that UNOPS does not have a programmatic mandate and is a demand-driven, fee-for-service United Nations entity providing infrastructure, procurement, and project management services as its original mandate;
- 3. Reiterates its decision 2023/23, paragraph 8, that UNOPS must refrain from new strategic initiatives, subject to approval from the Executive Board;
- 4. Endorses the UNOPS Strategic Plan, 2026-2029 (DP/OPS/2025/9), and takes note of its annex;
- 5. Notes that the Strategic Plan, as the overall strategic framework for UNOPS, is not intergovernmentally negotiated, and acknowledges that the Strategic Plan includes certain references to terms, concepts, and documents that have not been intergovernmentally endorsed in the United Nations system.

28 August 2025

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2025/31

UNOPS budget estimates for the biennium 2026-2027 and annual statistical report on procurement activities of United Nations system organizations, 2024

The Executive Board

With regard to the UNOPS budget estimates for the biennium 2026-2027 (DP/OPS/2025/10):

- 1. Takes note of the UNOPS budget estimates for 2026-2027 (DP/OPS/2025/10) and its annexes;
- 2. Approves the net-zero revenue target for the biennium 2026-2027;
- 3. Endorses the approach for setting indirect cost recovery rates based on projected revenue needs;
- 4. Endorses the UNOPS results framework, 2026-2027, by enabling function and resources;
- 5. Takes note of the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (DP/OPS/2025/11), and requests UNOPS to provide an informal update to the Executive Board, by its first regular session 2026, on its management responses to the comments in the report;
- 6. Further requests UNOPS to provide an informal update to the Executive Board on its management response to the ACABQ comments in advance of the consideration of relevant agenda items on budget estimates;

With regard to the status of, and methodology for, distribution of liquid excess reserves:

- 7. Recalls its decision 2023/18, requesting UNOPS to propose to the Executive Board, for approval at every second regular session at which the UNOPS biennial budget is considered, starting in 2023, a fair and transparent methodology, and time frame for distributing, within 12 months following receipt of the report of the United Nations Board of Auditors, any excess reserves accumulated in the relevant budget cycle to paying entities, including those of the United Nations system, to be presented in an informal meeting prior to those second regular sessions;
- 8. *Recalls* its decision 2025/6, paragraph 19, deciding to revisit the revised methodology for calculating liquid excess reserves for endorsement after receiving an assessment by the Board of Auditors and UNOPS following its piloted application;
- 9. *Takes note* of the information note provided by UNOPS on the status, timelines, and methodology for the distribution and calculation of liquid excess reserves;
- 10. Approves the revised liquid excess reserve calculation methodology to be used on an annual basis, and the annual disclosure of liquid excess reserves presented in an annex of the UNOPS financial statements;
- 11. *Endorses* the proposed distribution methodology and timeline presented for the biennium 2024-2025, pursuant to decision 2023/18;
- 12. *Decides*, on an exceptional basis, to pause the distribution of liquid excess reserves accumulated by UNOPS until a decision is taken by the Executive Board;

With regard to the update on the implementation of the findings of the 2023 Board of Auditors report:

13. *Takes note* of the update on the implementation of the recommendation in the 2023 Board of Auditors report regarding financial derivative transactions;

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With regard to the annual statistical report on the procurement activities of United Nations system organizations, 2024 (DP/OPS/2025/12):

14. Takes note of the report and the data and analysis it contains.

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Third-party review of the comprehensive response plan and the associated management response

The Executive Board

- 1. Recalls its decision 2023/4, paragraph 12;
- 2. *Takes note* of the unredacted report of the external third-party review of the comprehensive response plan, and the associated management response;
- 3. Welcomes the progress made by UNOPS in completing actions incorporated under the comprehensive response plan and contributing to the improved functioning of the organization;
- 4. *Notes* the conclusion of the external third-party review of the comprehensive response plan that long-term action is required to achieve the intended impacts in the areas of: a) risk management and control environment; b) ethics, compliance, and organizational culture; and c) financial and performance management;
- 5. Requests UNOPS to present to the Executive Board, by its first regular session 2026, a comprehensive overview of ongoing transformational initiatives, reforms and workstreams that contribute to further progress towards the intended impacts of the comprehensive response plan, including timelines, milestones, and interconnections among them.

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Process innovation and digitalization programme and funding

The Executive Board

- 1. Takes note of the formative evaluation of the process innovation and digitalization (PID) programme, conducted by an external third party, and the associated management response;
- 2. Notes with concern the risks identified regarding the implementation of the PID programme;
- 3. Requests UNOPS to take necessary action to mitigate all risks and to report on the measures taken to the Executive Board ahead of its first regular session 2026;
- 4. *Reiterates* the importance of transparent communication, and requests UNOPS to share all documentation on the PID programme with the entire Executive Board, within agreed timeframes, or when requested;
- 5. Acknowledges the update provided by UNOPS containing a detailed budget for the PID programme, including activities, expenditures, and funds already spent;
- 6. Recalls its decision 2024/28;

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- 7. Decides to commit \$3 million from the UNOPS reserves for the implementation of the PID programme;
- 8. Requests UNOPS to report on the status, utilization, and balance of the allocated \$3 million prior to the first regular session 2026;
- 9. *Recalls* its decision 2022/13 and subsequent relevant decisions to freeze all transfers out of the operational reserve for any purpose other than daily operations;
- 10. Requests UNOPS to provide details on alternative options for funding the programme, including the use of excess reserves, and details on the process by which such funds would be requested, used, and reported on, including a timeline with the frequency of requests and reporting;
- 11. Agrees to revisit the PID programme and its budget at the first regular session 2026.

28 August 2025

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Overview of decisions adopted by the Executive Board at its second regular session 2025

The Executive Board

Recalls that, during its second regular session 2025, it:

Item 1

Organizational matters

Adopted the agenda and approved the workplan for its second regular session 2025 (DP/2025/L.3);

Adopted the report of the annual session 2025 (DP/2025/20);

Adopted the tentative workplan for the first regular session 2026.

Joint segment

Item 2

Update on the assessment of how the Executive Board executes its governance and oversight functions

Adopted decision 2025/22 on the update on the assessment of how the Executive Board executes its governance and oversight functions.

UNDP segment

Item 3

UNDP Strategic Plan, 2026-2029

Adopted decision 2025/23 on the UNDP Strategic Plan, 2026-2029 (DP/2025/22).

Item 4

Financial, budgetary, and administrative matters

Adopted decision 2025/24 on the UNDP integrated resources plan and integrated budget estimates, 2026-2029 (DP/2025/23).

Item 5

UNDP structured funding dialogue

Adopted decision 2025/25 on the structured dialogue on financing the results of the UNDP Strategic Plan, 2022-2025 (DP/2025/25).

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UNDP country programme and related matters

Approved, in accordance with decision 2014/7, the following UNDP country programme documents:

Africa:

Côte d'Ivoire (DP/DCP/CIV/4)

Eswatini (DP/DCP/SWZ/5)

Liberia (DP/DCP/LBR/4)

Uganda (DP/DCP/UGA/6)

Asia and the Pacific:

China (DP/DCP/CHN/6)

Indonesia (DP/DCP/IDN/5)

Timor-Leste (DP/DCP/TLS/4)

Europe and the Commonwealth of Independent States:

Armenia (DP/DCP/ARM/6)

Belarus (DP/DCP/BLR/5)

Bosnia and Herzegovina (DP/DCP/BIH/5)

Kazakhstan (DP/DCP/KAZ/5)

North Macedonia (DP/DCP/MKD/5)

Serbia (DP/DCP/SRB/4), including the results and resources framework for Kosovo¹ (DP/DCP/SRB/4/Add.1)

Türkiye (DP/DCP/TUR/5)

Turkmenistan (DP/DCP/TKM/4)

Uzbekistan (DP/DCP/UZB/5)

Took note of the first one-year extensions, approved by the UNDP Administrator, of the country programmes for Lebanon, Libya and Tunisia; and approved the sixth two-year extension of the country programme for Afghanistan, the fourth one-year extension of the country programme for Myanmar, and the second one-year extension of the country programme for Yemen (DP/2025/27).

Item 15

UNDP evaluation

Adopted decision 2025/26 on the revised UNDP evaluation policy (DP/2025/28/Rev.1).

Item 16

UNDP regional programme documents, 2026-2029

Approved the following UNDP regional programme documents, 2026-2029:

Africa (DP/RPD/RBA/5)

Asia and the Pacific (DP/RPD/RBAP/5)

Arab States (DP/RPD/RAS/6)

Europe and the Commonwealth of Independent States (DP/RPD/REC/6)

Latin America and the Caribbean (DP/RPD/RLA/5)

¹ References to Kosovo shall be understood to be in the context of Security Council resolution 1244 (1999)

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UNFPA segment

Item 7

UNFPA Strategic Plan, 2026-2029

Adopted decision 2025/27 on the UNFPA Strategic Plan, 2026-2029 (DP/FPA/2025/9).

Item 8

Financial, budgetary, and administrative matters

Adopted decision 2025/28 on the UNFPA integrated budget, 2026-2029 (DP/FPA/2025/10).

Item 9

UNFPA structured funding dialogue

Adopted decision 2025/29 on the report on the UNFPA structured funding dialogue, 2024-2025 (DP/FPA/2024/11).

Item 10

UNFPA country programme and related matters

Approved, in accordance with decision 2014/7, the following UNFPA country programme documents:

Asia and the Pacific:

China (DP/FPA/CPD/CHI/10)

Indonesia (DP/FPA/CPD/IDN/11)

Timor-Leste (DP/FPA/CPD/TLS/5)

Eastern Europe and Central Asia:

Armenia (DP/FPA/CPD/ARM/5)

Belarus (DP/FPA/CPD/BLR/4)

Bosnia and Herzegovina (DP/FPA/CPD/BHI/4)

Kazakhstan (DP/FPA/CPD/KAZ/6)

North Macedonia (DP/FPA/CPD/MKD/3)

Serbia (DP/FPA/CPD/SRB/3), including the results and resources framework for Kosovo² (DP/FPA/CPD/SRB/3/Add.1)

Türkiye (DP/FPA/CPD/TUR/8)

Turkmenistan (DP/FPA/CPD/TKM/6)

Uzbekistan (DP/FPA/CPD/UZB/6)

East and Southern Africa:

Eswatini (DP/FPA/CPD/SWZ/8)

West and Central Africa:

Cote d'Ivoire (DP/FPA/CPD/CIV/9)

Liberia (DP/FPA/CPD/LBR/6)

² References to Kosovo shall be understood to be in the context of Security Council resolution 1244 (1999)

Took note of the first one-year extensions, approved by the UNFPA Executive Director, of the country programmes for Lebanon, Libya, South Sudan, and Tunisia; and approved the second one-year extension of the country programme for Yemen, the fourth one-year extensions of the country programmes for Burkina Faso and Myanmar, the fifth one-year extension of the country programme for the Democratic People's Republic of Korea, and the fifth two-year extension of the country programme for Afghanistan (DP/FPA/2025/13).

UNOPS segment

Item 11

UNOPS Strategic Plan, 2026-2029

Adopted decision 2025/30 on the UNOPS Strategic Plan, 2026-2029 (DP/OPS/2025/9).

Item 12

Financial, budgetary, and administrative matters

Adopted decision 2025/31 on the UNOPS budget estimates for the biennium 2026-2027 (DP/OPS/2025/10) and the annual statistical report on procurement activities of United Nations system organizations, 2024 (DP/OPS/2025/12).

Item 13

Third-party review of the comprehensive response plan and the associated management response

Adopted decision 2025/32 on the third-party review of the comprehensive response plan and the associated management response.

Item 17

Process innovation and digitalization programme and funding

Adopted decision 2025/33 on the process innovation and digitalization programme and funding.

28 August 2025

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