



**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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Organizational matters

Decisions adopted by the Executive Board in 2026

Contents

**First regular session 2026
(2 to 5 February 2026)**

<i>Number</i>		<i>Page</i>
2026/1	Reports of the UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2024	3
2026/2	Engagement with the UN80 initiative	4
2026/3	Update on the assessment of how the Executive Board executes its governance and oversight functions	5
2026/4	UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance	5
2026/5	Joint update on organizational culture	6
2026/6	Reports of UNDP, UNFPA and UNOPS on addressing racism and racial discrimination	6
2026/7	UNDP Independent Evaluation Office multi-year programme of work, 2026-2029	7
2026/8	UNFPA multi-year costed evaluation plan, 2026-2029	7
2026/9	UNOPS process innovation and digitalization programme implementation	7
2026/10	Overview of decisions adopted by the Executive Board at its first regular session 2026	8

**Annual session 2026
(8 to 12 June 2026)**

<i>Number</i>		<i>Page</i>
2026/11	Update on implementation efforts on the repositioning of the United Nations development system	12
2026/12	Reports of UNDP, UNFPA and UNOPS on internal audit and investigation activities in 2025, and management responses	13
2026/13	Reports of the ethics offices of UNDP, UNFPA and UNOPS on activities in 2025, and management responses	14
2026/14	Joint update on protection against sexual exploitation and abuse and sexual harassment	14
2026/15	Update on the assessment of how the Executive Board executes its governance and oversight functions	15
2026/16	Engagement with the UN80 initiative	16
2026/17	Annual report of the UNDP Administrator for 2025	18
2026/18	UNDP evaluation	18
2026/19	UNCDF annual report on results for 2025	19
2026/20	United Nations Volunteers: annual report of the Administrator	19
2026/21	Annual report of the UNFPA Executive Director for 2025	19
2026/22	UNFPA evaluation	20
2026/23	Annual report of the UNOPS Executive Director for 2025	20
2026/24	Overview of decisions adopted by the Executive Board at its annual session 2026	21

**Second regular session 2026
(24 to 27 August 2026)**

<i>Number</i>		<i>Page</i>
2026/25	Update on the assessment of how the Executive Board executes its governance and oversight functions	24
2026/26	Engagement with the UN80 initiative	24
2026/27	Structured dialogue on financing the results of the UNDP Strategic Plan	27
2026/28	Report on the UNFPA structured funding dialogue, 2025-2026	28
2026/29	Update on the distribution of UNOPS excess reserves	29
2026/30	UNOPS process innovation and digitalization programme	29
2026/31	Overview of decisions adopted by the Executive Board at its second regular session 2026	30

2026/1

Reports of UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2024

The Executive Board

1. *Takes note* of the reports of UNDP, UNCDF, UNFPA and UNOPS (DP/2026/3, DP/2026/4, DP/FPA/2026/2, and DP/OPS/2026/1) on the implementation of the recommendations of the United Nations Board of Auditors for 2024;
2. *Notes* the unqualified audit opinions issued by the United Nations Board of Auditors on the financial statements of UNDP, UNCDF, UNFPA and UNOPS for the year ended 31 December 2024;
3. *Acknowledges* the progress made by UNDP, UNCDF, UNFPA and UNOPS in implementing and closing recommendations of the Board of Auditors;
4. *Encourages* the continued efforts of UNDP, UNCDF, UNFPA and UNOPS to further strengthen financial management, oversight and accountability, in line with the recommendations of the Board of Auditors;
5. *Calls on* UNDP, UNCDF, UNFPA and UNOPS to ensure the timely implementation of all outstanding recommendations;
6. *Requests* UNDP, UNFPA and UNOPS to include in the harmonized format for reporting on the status of implementation of the Board of Auditors recommendations: (a) a concise summary of key findings, priority recommendations and follow-up actions for the respective offices audited; and (b) an overview of key actions taken to strengthen core business processes;

With regard to UNCDF:

7. *Notes with concern* the low share of grants and other transfers in total expenditures and encourages UNCDF to increase the use of these financial instruments, in line with its mandate, in its 2026-2029 strategy cycle;

With regard to UNFPA:

8. *Urges* UNFPA to take appropriate measures to strengthen supply chain management and address all open associated recommendations of the Board of Auditors, and requests UNFPA, in advance of the second regular session 2026, to provide a written update on actions taken;

With regard to UNOPS:

9. *Notes with concern* the findings in the 2024 Board of Auditors report (A/80/5/Add.11), notably regarding governance weaknesses in infrastructure project management, one of UNOPS' key services, as well as insufficient internal controls in procurement, external contracting and accountability;
10. *Urges* UNOPS to address these findings and strengthen effective internal control, monitoring and oversight mechanisms to ensure a prudent application of accountability and procurement policies and procedures, including by ensuring the exceptional nature of direct contracting;
11. *Requests* UNOPS to provide an update on implementation efforts related to these issues at the second regular session 2026.

5 February 2026

2026/2

Engagement with the UN80 initiative*The Executive Board*

1. *Takes note* of the oral update by UNDP, UNFPA and UNOPS on the UN80 initiative and its implementation;
2. *Emphasizes* that documentation related to the UN80 initiative and its implementation should be shared with the Executive Board as soon as it becomes available, but no later than three weeks prior to any formal or informal session, allowing sufficient time for its examination;
3. *Recalls* General Assembly resolutions 79/318 and 80/155, and stresses that the reform process should be inclusive, evidence-based and transparent;
4. *Further recalls* General Assembly resolutions 48/162 and 50/227, and reaffirms the Executive Board's responsibility in considering and recommending, within its remit, any proposed structural changes to United Nations entities under its governance;
5. *Also recalls* General Assembly resolution 72/279, and as part of the UN80 initiative, requests UNDP, UNFPA and UNOPS to accelerate progress towards the full implementation of the already agreed reforms;
6. *Recognizes* the ongoing contributions of UNDP, UNFPA and UNOPS to the UNDP/UNOPS and UNFPA/UN-Women merger assessments, pursuant to the respective terms of reference, and requests that the complete and unredacted merger assessments and all annexes, based on a range of possible scenarios, are submitted for the consideration of the Executive Board;
7. *Emphasizes* the importance of the merger assessments to be evidence-based and, as appropriate, to take into account advice from independent experts in mergers;
8. *Requests* UNDP, UNFPA and UNOPS to meaningfully engage with the Executive Board on the merger assessments and to further provide, if not included in the merger assessments, additional evidence, analysis and information necessary to support informed decision-making, including, inter alia:
 - (a) information on the potential implications of any mergers for mandates, governance structures, funding streams, normative functions, intergovernmental oversight arrangements, country programming arrangements, staffing and operational delivery;
 - (b) alternative options for enhanced alignment, impact and efficiency;
 - (c) internal legal advice;
 - (d) risk assessments and risk registers;
 - (e) cost-benefit analyses;
 - (f) timelines for consultations;
 - (g) summaries of stakeholder consultations;
9. *Requests* the Secretary-General to seek a legal opinion from the Office of Legal Affairs of the United Nations Secretariat on the outcome of the merger assessments with regard to implementation modalities, governance requirements and mandate preservation;
10. *Decides* to include an agenda item for decision on the UN80 initiative for each Executive Board session in 2026 and 2027 and requests that sufficient time be allocated for the discussion of UN80 reform proposals, including work packages most relevant to UNDP, UNFPA and UNOPS.

5 February 2026

2026/3

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 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 Executive Board requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session 2025;
3. *Welcomes* the update of the joint working group on the Joint Inspection Unit review presented at the first regular session 2026;
4. *Recalls* its decision 2025/22 and reiterates the requests contained therein;
5. *Requests* the joint working group to continue to deliver on its mandate and to elaborate and share, by the annual session 2026, preliminary elements of proposals for the implementation of the Joint Inspection Unit recommendations, and to submit a report, including concrete proposals and, as appropriate, elements of a draft decision, for the independent consideration of the participating Executive Boards at their respective second regular sessions in 2026.

5 February 2026

2026/4

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 Executive Board in oversight and accountability of those entities;
2. *Also notes* the self-assessments of enterprise risk maturity presented by UNDP and UNOPS, in line with decision 2025/3;
3. *Further notes* that UNDP, UNFPA and UNOPS have established escalation processes to senior management, and requests that management ensure that the next annual enterprise risk management updates provide clear, consistent and transparent information on the circumstances and modalities under which higher-level or critical risks are escalated and communicated to the Executive Board;
4. *Requests* that UNDP, UNFPA and UNOPS ensure that identified and emerging risks related to UN80 initiatives are systematically integrated into future enterprise risk management updates, at the same time ensuring that adequate attention is given to internal risks in future change processes and including, as appropriate, clear reporting on any material changes in risk assessments, mitigation measures and residual risk exposure;
5. *Encourages* a continuous dialogue and exchange on enterprise risk management systems and procedures among UNDP, UNFPA and UNOPS and with other United Nations organizations towards

harmonized practices and joint risk assessments, in particular at the country level, to improve efficiency and effectiveness in the pursuit of collective results;

6. *Requests* UNDP, UNOPS and UNFPA to ensure that principal risks, risk profiles and risk management practices presented to the Executive Board are substantive and contextualized, and address critical uncertainties that may have negative consequences for achieving outcomes.

5 February 2026

2026/5

Joint update on organizational culture

The Executive Board

1. *Takes note of* the updates provided by UNDP, UNFPA and UNOPS on their efforts in strengthening organizational culture, with a shared focus on fostering a safe and value-driven environment that allows equal opportunities for all;
2. *Acknowledges* the information provided by UNDP, UNFPA and UNOPS on the impact of their efforts to advance organizational culture, including, inter alia, results achieved, key findings of organization-wide surveys, and progress in promoting dignity and respect and eliminating all forms of discrimination;
3. *Recalls* its decision 2024/1, paragraph 7, and reiterates the request for UNDP, UNFPA and UNOPS to include in future updates information on actions taken to enhance geographical distribution;
4. *Recalls* its decision 2024/10 inviting the Office of the Ombudsman for the United Nations Funds and Programmes to present its annual report at the first regular session of the Executive Board, and requests this presentation take place annually as part of the agenda item on organizational culture;
5. *Encourages* UNDP, UNFPA and UNOPS to monitor the impact on personnel of organizational change processes and share results in future updates;
6. *Requests* UNDP, UNFPA and UNOPS to inform and actively engage in discussions with the UNDP/UNFPA/UNOPS/UN-Women Staff Council in ongoing and future organizational change processes;
7. *Requests* UNDP, UNFPA and UNOPS to report more explicitly on remaining challenges related to strengthening organizational culture in future updates;
8. *Urges* UNDP, UNFPA and UNOPS to also prioritize efficiency and “delivering as one” by promoting a culture that advances cross-entity collaboration at all levels, especially at the leadership and management levels.

5 February 2026

2026/6

Reports of UNDP, UNFPA and UNOPS on addressing racism and racial discrimination

The Executive Board

1. *Takes note of* the reports of UNDP, UNFPA and UNOPS (DP/2026/5, DP/FPA/2026/3 and DP/OPS/2026/2) on addressing racism and racial discrimination;
2. *Notes* the updates provided by UNDP, UNFPA and UNOPS on actions taken to advance this work, including efforts to improve visibility, strengthen metrics and monitor progress, and encourages the three entities to continue to strengthen speak-up/listen-up cultures and to report on uptake and trust in reporting mechanisms;

3. *Requests* UNDP, UNFPA and UNOPS to include, in future reports, information on the geographical distribution of international staff and personnel, especially in leadership and management positions in the entities;
4. *Recalls* its decision 2025/12 and requests UNDP, UNFPA and UNOPS to continue taking concrete efforts to implement this decision within their respective organizations, including at the country level, and to implement the entity-specific and system-wide recommendations outlined in the Joint Inspection Unit note on the review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness (JIU/NOTE/2022/REV.1);
5. *Requests* UNDP, UNFPA and UNOPS to continue to take measures to prevent all forms of discrimination, including racial discrimination, in recruitment, retention and leadership development, including in the context of relocations and proposed structural reforms;
6. *Decides* that the Executive Board will consider, at the first regular session 2027, an agenda item for decision on addressing racism and racial discrimination and requests UNDP, UNFPA and UNOPS to continue to submit separate reports detailing actions taken in addressing racism and racial discrimination.

5 February 2026

2026/7

UNDP Independent Evaluation Office multi-year programme of work, 2026-2029

The Executive Board

1. *Takes note* of the information presented in the UNDP Independent Evaluation Office multi-year programme of work, 2026-2029 (DP/2026/7);
2. *Approves* the UNDP Independent Evaluation Office multi-year programme of work, 2026-2029 (DP/2026/7).

5 February 2026

2026/8

UNFPA multi-year costed evaluation plan, 2026-2029

The Executive Board

1. *Takes note* of the information presented in the UNFPA multi-year costed evaluation plan, 2026-2029 (DP/FPA/2026/1);
2. *Approves* the UNFPA multi-year costed evaluation plan, 2026-2029 (DP/FPA/2026/1).

5 February 2026

2026/9

UNOPS process innovation and digitalization programme implementation

The Executive Board

1. *Takes note* of the UNOPS report on the implementation of the process innovation and digitalization programme and its associated risks;

2. *Decides* to commit \$10.12 million from the liquid excess reserves to the process innovation and digitalization programme for 2026;
3. *Recalls* its decision 2024/28 requesting UNOPS management to provide updates on the process innovation and digitalization programme implementation, but requests UNOPS to adjust the frequency of briefings, with an annual report including risk assessments and mitigation measures at each first regular session, and an annual financial report on the status, utilization, and balance of the allocated process innovation and digitalization budget at each second regular session, until the programme's implementation is determined to be complete after a final external evaluation is endorsed by the Executive Board;
4. *Requests* UNOPS to prioritize harmonization and interoperability of digital solutions with those of other United Nations entities, in line with United Nations system-wide reform efforts and objectives of the UN80 initiative;
5. *Recalls* its decision 2022/13, paragraph 8, and requests UNOPS to present to the Executive Board, at its second regular session 2026, alternative options to the current arrangements governing its reserves for future consideration of the Executive Board.

5 February 2026

2026/10

Overview of decisions adopted by the Executive Board at its first regular session 2026

The Executive Board

Recalls that, at its first regular session 2026, it:

Item 1

Organizational matters

Elected, on 12 January 2026, the following members of the Bureau for 2026:

President:	H.E. Mr. Cornel Feruță (Romania)
Vice-President:	H.E. Dr. Chola Milambo (Zambia)
Vice-President:	H.E. Mr. Jonibek Ismoil Hikmat (Tajikistan)
Vice-President:	H.E. Mr. Brian Wallace (Jamaica)
Vice-President:	H.E. Mr. Lauri Voionmaa (Finland)

Adopted the agenda (DP/2026/L.1) and approved the workplan for its first regular session 2026;

Adopted the report of the second regular session 2025 (DP/2026/1);

Adopted the annual workplan of the Executive Board for 2026 (DP/2026/CRP.1);

Adopted the tentative workplan for the annual session 2026;

Agreed to the following schedule for the remaining sessions of the Executive Board in 2026:

- Annual session: from 8 to 11 June 2026
- Second regular session: from 24 to 28 August 2026.

Joint segment

Item 2

Recommendations of the Board of Auditors

Adopted decision 2026/1 on the reports of UNDP (DP/2026/3), UNCDF (DP/2026/4), UNFPA (DP/FPA/2026/2) and UNOPS (DP/OPS/2026/1) on the implementation of the recommendations of the Board of Auditors for 2024.

Item 3

Engagement with UN80 initiative

Adopted decision 2026/2 on engagement with the UN80 initiative.

Item 4

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

Adopted decision 2026/3 on the update on the assessment of how the Executive Board executes its governance and oversight functions.

Item 5

Risk management

Adopted decision 2026/4 on the UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance.

Item 6

Organizational culture

Adopted decision 2026/5 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.

Item 7

Addressing racism and racial discrimination

Adopted decision 2026/6 on the reports of UNDP (DP/2026/5), UNFPA (DP/FPA/2026/3) and UNOPS (DP/OPS/2026/2) on addressing racism and racial discrimination.

Item 8

Field visits

Took note of the report on the field visit of the Executive Board of UNDP, UNFPA and UNOPS to the Hashemite Kingdom of Jordan (DP/FPA/OPS/2026/CRP.1) and took note of the report of

the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and the World Food Programme (WFP) to the Arab Republic of Egypt (DP/FPA/OPS-ICEF-UNW-WFP/2026/CRP.1).

UNDP segment

Item 10

UNDP country programmes and related matters

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

Africa:

South Africa (DP/DCP/ZAF/4)

Arab States:

Somalia (DP/DCP/SOM/5)

Sudan (DP/DCP/SDN/4)

Asia and the Pacific:

Malaysia (DP/DCP/MYS/5)

Europe and the Commonwealth of Independent States:

Georgia (DP/DCP/GEO/5)

Latin America and the Caribbean:

Cuba (DP/DCP/CUB/4)

Mexico (DP/DCP/MEX/4)

Panama (DP/DCP/PAN/5)

Uruguay (DP/DCP/URY/5)

Took note of the first six-month extension, approved by UNDP Administrator, of the country programme for Argentina; and approved the second one-year extensions of the country programmes for Kuwait, Mali, and Syria (DP/2026/6).

Item 11

UNDP evaluation

Adopted decision 2026/7 on the UNDP Independent Evaluation Office multi-year programme of work, 2026-2029 (DP/2026/7), and took note of the formative evaluation of the UNDP funding windows (DP/2026/8) and the management response.

Item 12**United Nations Volunteers**

Took note of the UNV strategic framework, 2026-2029 (DP/2026/9).

Item 13**United Nations Capital Development Fund**

Took note of the UNCDF strategic framework, 2026-2029 (DP/2026/10).

Item 14**United Nations Office for South-South Cooperation (UNOSSC)**

Took note of the UNOSSC strategic framework, 2026-2029 (DP/CF/SSC/8).

UNFPA segment**Item 15****UNFPA evaluation**

Adopted decision 2026/8 on the UNFPA multi-year costed evaluation plan, 2026-2029 (DP/FPA/2026/1), and took note of the independent evaluation of UNFPA support to the integration of the principles of ‘leaving no one behind’ and ‘reaching the furthest behind first’ and the management response, as well as the independent evaluation of UNFPA capacity in humanitarian action, 2019-2025, and the management response.

Item 16**UNFPA country programmes and related matters**

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

Arab States:

Somalia (DP/FPA/CPD/SOM/5)

Sudan (DP/FPA/CPD/SDN/8)

Asia and the Pacific:

Malaysia (DP/FPA/CPD/MYS/2)

Eastern Europe and Central Asia:

Georgia (DP/FPA/CPD/GEO/5)

East and Southern Africa:

Uganda (DP/FPA/CPD/UGA/10)

South Africa (DP/FPA/CPD/ZAF/6)

Latin America and the Caribbean:

Argentina (DP/FPA/CPD/ARG/2)

Cuba (DP/FPA/CPD/CUB/10)

Mexico (DP/FPA/CPD/MEX/8)

Panama (DP/FPA/CPD/PAN/5)

Uruguay (DP/FPA/CPD/URY/5)

Took note of the first one-year extension of the country programme for Guatemala, approved by the UNFPA Executive Director; and approved the second one-year extensions of the country programmes for Mali and Syria, and the first two-year extension for the country programme for Palestine (DP/FPA/2026/8).

UNOPS segment

Item 17

UNOPS process innovation and digitalization programme implementation

Adopted decision 2026/9 on the UNOPS process innovation and digitalization programme implementation (DP/OPS/2026/3).

Item 18

Transformation initiatives linked to the comprehensive response plan

Took note of the transformation initiatives linked to the comprehensive response plan.

5 February 2026

2026/11

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 on 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;
2. *Takes note* of the progress made in implementing the United Nations development system reform checklist, submitted alongside the respective updates, and recalling its decisions 2022/14, 2023/06, 2024/08 and 2025/08, requests that remaining areas of uneven progress be addressed;
3. *Recalls* its decision 2025/08 and requests UNDP, UNFPA and UNOPS to take further steps to ensure UNDP and UNFPA country programme documents and UNOPS country activities are aligned with national development priorities and specific needs of programme countries and are derived from the United Nations Sustainable Development Cooperation Frameworks (UNSDCFs) or their equivalent, including a) sharing with the Executive Board the resident coordinator's confirmation of alignment of the country programme document with the UNSDCF and b) informing the resident coordinator, in a timely

manner, of new programmes and eventual financial agreements signed to implement the country programme document or country activity in line with the management and accountability framework;

4. *Recalling* its decisions 2022/14, 2023/06, 2024/08, and 2025/08, also requests UNDP, UNFPA and UNOPS to intensify their efforts to contribute to system-wide and inter-agency efficiencies, including through expanding the use of global shared services, common back offices and common premises, prioritizing the most cost-effective, resource-efficient and results-oriented efforts, and to report, within existing reporting mechanisms, on the challenges UNDP, UNFPA and UNOPS face to implement these efforts, particularly at the country level;

5. *Requests* UNDP, UNFPA and UNOPS, in the implementation of United Nations development system reforms, to ensure that efficiency measures and country configuration processes strengthen country-level delivery and preserve mandate-specific technical capacities, particularly in least developed countries, landlocked developing countries, small island developing States and countries in conflict and post-conflict situations;

6. *Welcomes* the alignment of the UNDP, UNFPA and UNOPS Strategic Plans, 2026–2029, with the quadrennial comprehensive policy review, and the inclusion of common and complementary indicators in the updated Integrated Results and Resources Frameworks of UNDP and UNFPA, and requests UNDP, UNFPA and UNOPS to continue working with other United Nations entities to increase joint programming and strengthening coherence across the United Nations system;

7. *With regard to* UNDP, requests the organization to provide, by the annual session 2027, further explanation of the rationale for partial acceptance of sub-recommendation 1.2 of the “System-wide evaluation on progress towards a new generation of United Nations country teams” (SWE0-2025-001) and which steps UNDP has taken to enhance sharing of work planning and resource mobilization information with resident coordinators and integrating reform-related accountabilities to reduce duplication and promote more substantive alignment;

8. *Encourages* UNDP, UNOPS and UNFPA to continue to implement entity-relevant findings of SWE0-2025-001.

11 June 2026

2026/12

Reports of UNDP, UNFPA and UNOPS on internal audit and investigation activities in 2025, and management responses

The Executive Board

1. *Takes note* of the reports of the respective audit offices of UNDP, UNFPA and UNOPS (DP/2026/13, DP/FPA/2026/6, and DP/OPS/2026/4), harmonized with those of other funds and programmes in accordance with Executive Board decision 2020/10, and 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 notes and responses;

3. *Expresses* its continued 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, to allow for the full, adequate and effective execution of the mandates of the UNDP Office of Audit and Investigation (OAI), the UNFPA Office of Audit and Investigation Services (OAIS), and the UNOPS Internal Audit and Investigation Group (IAIG);

4. *Takes note* of the progress made in the implementation of audit recommendations, and encourages UNDP, UNCDF, UNFPA and UNOPS to ensure the full and timely implementation of all recommendations;

With regard to UNDP:

5. *Takes note* of the continued trend of a record number of investigations and the risks anticipated for 2026-2029;
6. *Notes* the high-priority recommendation in Internal Audit Report Number 2852 to review the strategic role and positioning of the UNDP Office of Procurement within the Bureau for Management Services (BMS/OP), and requests UNDP to present, before the first regular session 2027, the results of that review and the actions taken or planned to address recurrent procurement-related findings identified in the annual report of OAI for 2025, including those identified in Annex IV;

With regard to UNFPA:

7. *Acknowledges* the updated charter of OAI, revised to align with the Global Internal Audit Standards;
8. *Expresses* support for OAI in strengthening its functions in discharging its mandate, fulfilling its strategy for 2026-2029, and for the proposed way forward to continue streamlining its internal audit and investigation processes, building on the successes of 2025;

With regard to UNOPS:

9. *Welcomes* the progress reported by IAIG in strengthening UNOPS internal oversight and reform mechanisms;
10. *Urges* UNOPS to take consistent and verifiable action in response to the report's findings and recommendations, and to take immediate action to fill long-standing vacancies in key oversight functions.

11 June 2026

2026/13

Reports of the ethics offices of UNDP, UNFPA and UNOPS on activities in 2025, and management responses

The Executive Board

1. *Takes note* of the reports of the ethics offices of UNDP, UNFPA and UNOPS (DP/2026/14, DP/FPA/2026/7 and DP/OPS/2026/5), and the respective management responses;
2. *Welcomes* the progress made by the ethics offices of UNDP, UNFPA and UNOPS in promoting and strengthening an ethical culture within their organizations;
3. *Expresses* its continued 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.

11 June 2026

2026/14

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. *Requests* 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. *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, emphasizing that this should include zero tolerance for acts of sexual exploitation and abuse and sexual harassment; zero tolerance for inaction to prevent, report or respond to sexual exploitation and abuse and sexual harassment; and zero tolerance for retaliation against victims/survivors or whistleblowers;
4. *Requests* UNDP, UNFPA and UNOPS, with the continued commitment and support of leadership, to strengthen efforts to ensure a victim/survivor-centred, system-wide and coherent approach to the prevention and elimination of, and response to, sexual exploitation and abuse and sexual harassment;
5. *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;
6. *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 by conducting joint assessments and capacity-building of implementing partners and joint community engagement;
7. *Also requests* future updates to the Executive Board to focus further on the results and impact of measures taken and systems in place;
8. *Recalls* its decisions 2023/9 and 2024/11 on the Misconduct Disclosure Scheme, welcomes the steps taken by UNDP, UNFPA and UNOPS to implement the scheme, requests that they continue to share lessons learned from implementation and use of the scheme, and encourages wider adoption by other United Nations entities.

11 June 2026

2026/15

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

The Executive Board

1. *Recalls* its decision 2024/12, which established a joint working group to consider the Joint Inspection Unit report 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 the same decision, it requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session 2025;
3. *Welcomes* the update and interim report of the joint working group on the Joint Inspection Unit review, presented at the annual session 2026;
4. *Recalls* its decisions 2025/22 and 2026/3 and reiterates the requests contained therein;
5. *Agrees* to review the proposals of the joint working group for the implementation of the JIU recommendations contained in the interim report, and takes note of the possibility for Executive Board members and observer delegations to provide feedback in writing to the joint working group by 1 July 2026;
6. *Requests* the Executive Board secretariat, in collaboration with the Executive Board secretariats of the participating Executive Boards, to schedule a joint informal consultation no later than mid-July 2026,

at which the joint working group and the participating Executive Boards may discuss the proposals for the implementation of the JIU recommendations contained in the interim report;

7. *Reiterates* its request to the joint working group to submit elements of a draft decision for the independent consideration of the participating Executive Boards at their respective second regular sessions of 2026.

11 June 2026

2026/16

Engagement with the UN80 initiative

The Executive Board

1. *Notes with appreciation* the efforts by UNDP, UNFPA and UNOPS on engagement with the UN80 initiative;
2. *Also takes note* of the information provided as part of the UNDP/UNOPS merger assessment and the UNFPA/United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) merger assessment, and the related annexes;
3. *Affirms* that any structural proposals regarding UNDP, UNFPA and UNOPS should aim to generate tangible savings in structural and administrative costs and strengthen operational delivery of existing mandates;
4. *Stresses* that entity-specific merger discussions should not be considered in isolation from the broader UN80 reform work, including, inter alia, United Nations country team reconfiguration, the regional reset, the expertise-on-demand mechanism and funding mechanisms, as they directly impact the entities' ability to deliver on their mandates at the country level;
5. *Reiterates* its request in decision 2026/2, in which it emphasized that documentation related to the UN80 initiative and its implementation should be shared with the Executive Board as soon as it becomes available, and no later than three weeks prior to any formal or informal session, to allow sufficient time for its consideration;
6. *Recalls* General Assembly resolutions 79/318 and 80/155, and reaffirms the central role of Member States in the reform process, which should be inclusive, evidence-based and transparent, and therefore calls on UNDP, UNFPA and UNOPS to actively engage with Executive Board members and observer delegations;
7. *Further recalls* General Assembly resolutions 48/162 and 50/227, and reaffirms the Executive Board's responsibility, within its mandate, to consider and recommend any proposed structural changes to United Nations entities under its governance, while following the existing legal framework, as well as established procedural steps, and in this regard requests the Executive Board to issue a recommendation on the potential mergers or alternative options, through a decision to be presented to the Economic and Social Council (ECOSOC) and through ECOSOC to the General Assembly, as necessary;
8. *Emphasizes* that in order to fulfill this responsibility, the Executive Board must be in possession of all such information as it deems relevant, including alternative options to the potential mergers, and in this respect notes that the information provided thus far is insufficient;
9. *Commits* to continuing its constructive engagement on the topic of the potential mergers and alternative options, with a view to providing a well-informed recommendation on them, as the requested information becomes available in a timely manner;
10. *Underscores* the critical importance of system-wide coherence for the delivery of mandates, and stresses the relevance of country-level programmes and projects for the implementation of the UN80 initiative, and in this regard requests that any assessment on potential mergers and alternative options

include information and analysis on the impact on country-level delivery, mandate-specific technical capacities and operational implementation in each region;

With regard to UNFPA:

11. *Takes note* of the information provided in the Strategic Merger Assessment of UNFPA and UN-Women: Final Consolidated Report and its annexes;

12. *Strongly emphasizes* that any structural reform must safeguard the mandate of UNFPA;

13. *Also takes note* of the internal UNFPA legal advice, which states that the consideration, at the level of the General Assembly, of a potential merger creates the possibility and an inherent risk that the mandate of UNFPA could be subject to reconsideration as a part of that process;

14. *Further notes* that the information provided thus far is insufficient to enable the Executive Board to make recommendations on a potential merger between UNFPA and UN-Women at this time and requests outstanding evidence, analysis and information to fully address its decision 2026/2, paragraph 8, as well as any additional analysis identified as necessary, including, inter alia:

- (a) Provision of alternative options to a merger for enhanced alignment, impact and efficiency to the Executive Board, as a matter of priority, at least six weeks before the second regular session 2026;
- (b) Further elaboration on operational models regarding a potential merger and alternative options, with particular attention to added value, efficiency gains and improved operational results and delivery with respect to their existing mandates;
- (c) Provision of further details on the anticipated costs associated with a potential merger and alternative options, including verifiable one-time implementation and transition costs, the impact on human resources, as well as possible recurrent costs, and to clearly identify resources which could be mobilized to cover these costs;
- (d) Provision of summaries of stakeholder consultations;

With regard to UNDP and UNOPS:

15. *Recalls* its decision 2026/2, paragraph 7, to take into account advice from independent experts in the elaboration of potential merger assessments, and requests UNDP and UNOPS to jointly submit, along with their management response, to the Executive Board such independent advice with a view to reconciling and validating the information presented as well as any additional information that is provided in the future;

16. *Further requests*, in this regard, UNDP and UNOPS to submit to the Executive Board a jointly developed (single) terms of reference and associated budget estimate for review and approval, before the second regular session 2026, anticipating that the corresponding single assessment should cover, inter alia:

- (a) The anticipated costs, including one-time implementation costs and recurrent costs, the divergent cost-recovery and transition-cost estimates, and to clearly identify available resources that could be mobilized to cover these costs;
- (b) The basis for the estimated savings and revenue uplift, including the underlying demand assumptions;
- (c) Existing legal arrangements, including with host countries, and the impact on existing country-level delivery;
- (d) Potential merger operational models, including impact on human resources and project-selection logic, with particular attention to the added value, anticipated risks, efficiency gains and improved development results and delivery at the country level, with respect to their existing mandates;
- (e) Implications of an integration of the two financing logics within potential mergers and alternative options, as applicable; the specific financial regulations and rules requiring amendment; possible

approaches to the issue of cross-subsidization of institutional overheads by fee for service revenue and whether a hybrid “two-window” financial architecture is envisaged;

- (f) Possible additional alternatives to structural mergers.

12 June 2026

2026/17

Annual report of the UNDP Administrator for 2025

The Executive Board

1. *Takes note* of the annual report of the UNDP Administrator for 2025 (DP/2026/15) and its annexes, including the report of UNDP on the recommendations of the Joint Inspection Unit in 2025 (DP/2026/15/Add.1), and the statistical annex (DP/2026/15/Add.2);
2. *Also takes note* of the Integrated Results and Resources Framework (IRRF) for the UNDP Strategic Plan, 2026-2029, including its populated baselines, milestones and targets;
3. *Reiterates* its decision 2025/13, requesting that UNDP include in future annual reports a section addressing challenges experienced in the implementation of the Strategic Plan, including underperforming areas of the IRRF, and to outline the measures UNDP will take in the following year to improve performance, including indicative timelines and responsibilities;
4. *Further requests* UNDP to strengthen its reporting by describing more clearly the extent to which financing or other constraints affect or could affect the implementation of the Strategic Plan, including the implications for strategic capacity, oversight, crisis response and integrated programming.

11 June 2026

2026/18

UNDP evaluation

The Executive Board

1. *Takes note* of the annual report on evaluation, 2025 (DP/2026/18) and the accompanying management commentaries, and welcomes the analysis of key findings and lessons learned from evaluations conducted in 2025;
2. *Takes note* of the thematic and programmatic evaluations presented at the annual session 2026, and the related management responses (DP/2026/19 and DP/2026/20);
3. *Welcomes* the progress and achievements of the evaluation function, including its continued adaptability and responsiveness to new and emerging global challenges;
4. *Takes note* of the contributions of UNDP to United Nations inter-agency and system-wide evaluation efforts, as well as to fostering national evaluation capacity development;
5. *Encourages* the Independent Evaluation Office to continue investing in innovative practices, including the responsible use of artificial intelligence, and to continue sharing with the Executive Board information on measures taken to ensure the consistent application of related guidelines, as well as data on efficiency gains, at its annual session 2027;
6. *Encourages* UNDP to continue strengthening the capacity of the decentralized evaluation function and to provide targeted support to regional and country offices that are lagging behind in evaluation quality;

7. *Expresses* its continued support for the evaluation function, and reiterates the importance of its full independence, adequate resourcing and staffing, and direct access to the Executive Board.

11 June 2026

2026/19

UNCDF annual report on results for 2025

The Executive Board

1. *Takes note* of the United Nations Capital Development Fund (UNCDF) annual report on results for 2025 (DP/2026/22);
2. *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 developing countries;
3. *Also takes note* of the Integrated Results and Resources Matrix for the UNCDF Strategic Framework, 2026-2029, including its populated baselines, milestones, and targets.

11 June 2026

2026/20

United Nations Volunteers: annual report of the Administrator

The Executive Board

1. *Takes note* of the annual report of the Administrator of the United Nations Volunteers (UNV) programme for 2025 (DP/2026/23);
2. *Also takes note* of the results matrix for the UNV Strategic Framework, 2026-2029, including its populated baselines, milestones and targets;
3. *Acknowledges* the continued progress of UNV in evolving volunteer modalities and streamlining deployment processes;
4. *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.

11 June 2026

2026/21

Annual report of the UNFPA Executive Director for 2025

The Executive Board

1. *Takes note* of the annual report of the UNFPA Executive Director for 2025 (DP/FPA/2026/4) and its annexes, including the UNFPA report on the recommendations of the Joint Inspection Unit (DP/FPA/2026/4/Add.2), and the statistical and financial review, 2025 (DP/FPA/2026/4/Add.1);
2. *Also takes note* of the Integrated Results and Resources Framework for the UNFPA Strategic Plan, 2026-2029, including its populated baselines, milestones and targets;
3. *Reaffirms* the importance of high-quality data for enhancing inclusive and sustainable development for all, acknowledges the role of UNFPA in generating population data of this quality, and encourages

UNFPA to strengthen its capacity and efforts in this regard, while taking into account ongoing discussions under the UN80 initiative.

11 June 2026

2026/22

UNFPA evaluation

The Executive Board

1. *Takes note* of the annual report on the UNFPA evaluation function, 2025 (DP/FPA/2026/5) and the accompanying management commentaries;
2. *Takes note* of the thematic evaluation (DP/FPA/2026/CRP.8) presented at the annual session 2026, and the related management response;
3. *Welcomes* the progress and achievements of the evaluation function, including its continued adaptability and responsiveness to local contexts and new and emerging global challenges;
4. *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;
5. *Encourages* the Independent Evaluation Office to continue investing in innovative practices, including the responsible use of artificial intelligence, and to provide the Executive Board with data on efficiency gains at its annual session 2027;
6. *Calls on* the Independent Evaluation Office to maintain the same level of performance in its new configuration and location in Nairobi;
7. *Encourages* UNFPA to continue strengthening the capacity of the decentralized evaluation function and evaluations on humanitarian affairs;
8. *Expresses* its continued 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.

11 June 2026

2026/23

Annual report of the UNOPS Executive Director for 2025

The Executive Board

1. *Takes note* of the annual report of the UNOPS Executive Director for 2025 (DP/OPS/2026/6) and its annexes, including the report on the recommendations of the Joint Inspection Unit in 2025;
2. *Takes note* of the information provided by UNOPS on the utilization of the final tranche of \$11.8 million for the implementation of the comprehensive response plan;
3. *Recalls* its decision 2025/6 and takes note of the update provided by UNOPS on ongoing efforts to recover funds related to the sustainable investments in infrastructure and innovation initiative (S3i) and approves the allocation of up to \$5.5 million from UNOPS reserves to continue fund recovery, legal proceedings and accountability efforts related to S3i.

11 June 2026

2026/24

Overview of decisions adopted by the Executive Board at its annual session 2026

The Executive Board

Recalls that, at its annual session 2026, it:

Item 1

Organizational matters

Adopted the agenda (DP/2026/L.2) and approved the workplan for its annual session 2026;

Adopted the report of the first regular session 2026 (DP/2026/11);

Adopted the tentative workplan for the second regular session 2026;

Joint segment

Item 2

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

Adopted decision 2026/11 on the update on implementation efforts on the repositioning of the United Nations development system;

Item 3

Internal audit and investigation

Adopted decision 2026/12 on the reports of UNDP, UNFPA and UNOPS (DP/2026/13, DP/FPA/2026/6, and DP/OPS/2026/4) on internal audit and investigation activities in 2025, and the respective management responses;

Item 4

Ethics

Adopted decision 2026/13 on the reports of the ethics offices of UNDP, UNFPA and UNOPS (DP/2026/14, DP/FPA/2026/7 and DP/OPS/2026/5) on activities in 2025, and the respective management responses;

Item 5

Protection against sexual exploitation and abuse and sexual harassment

Adopted decision 2026/14 on the joint update on protection against sexual exploitation and abuse and sexual harassment;

Item 6

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

Adopted decision 2026/15 on the update on the assessment of how the Executive Board executes its governance and oversight functions;

Item 18

Engagement with the UN80 initiative

Adopted decision 2026/16 on engagement with the UN80 initiative;

UNDP segment

Item 7

Annual report of the UNDP Administrator

Adopted decision 2026/17 on the annual report of the Administrator for 2025 (DP/2026/15);

Item 8

Gender equality at UNDP

Took note of the annual report of the Administrator on the implementation of the UNDP Gender Equality Strategy in 2025 (DP/2026/17), and also took note of the UNDP Gender Equality Strategy, 2026-2029 (DP/2026/16);

Item 9

UNDP evaluation

Adopted decision 2026/18 on UNDP evaluation, including the annual report on evaluation 2025 (DP/2026/18) and the management commentaries, and took note of the thematic evaluation presented and the related management response (DP/2026/19 and DP/2026/20);

Item 10

UNDP country programmes and related matters

Took note of the first one-year extensions, as approved by the UNDP Administrator, of the country programmes for Kenya and Togo; and approved the second six-month extension of the country programme for Argentina and the second one-year extensions of the country programmes for Lebanon and South Sudan, as presented in DP/2026/21;

Item 11**United Nations Capital Development Fund**

Adopted decision 2026/19 on the UNCDF annual report on results for 2025 (DP/2026/22);

Item 12**United Nations Volunteers**

Adopted decision 2026/20 on the United Nations Volunteers programme: annual report of the Administrator (DP/2026/23);

UNFPA segment**Item 13****Annual report of the UNFPA Executive Director**

Adopted decision 2026/21 on the annual report of the UNFPA Executive Director for 2025 (DP/FPA/2026/4);

Item 14**UNFPA evaluation**

Adopted decision 2026/22 on UNFPA evaluation, including the annual report on the UNFPA evaluation function, 2025 (DP/FPA/2026/5), and the management commentaries, and took note of the thematic evaluation presented (DP/FPA/2026/CRP.8), and the related management response;

Item 15**UNFPA country programmes and related matters**

Took note of the first one-year extension, as approved by the UNFPA Executive Director, of the country programme for Kenya; and approved the second one-year extension of the country programme for Lebanon, as presented in DP/FPA/2026/9;

UNOPS segment**Item 16****Annual report of the UNOPS Executive Director**

Adopted decision 2026/23 on the annual report of the UNOPS Executive Director for 2025 (DP/OPS/2026/6);

Item 17**Implementation of the UNOPS Mobility Policy**

Took note of the report on the implementation of the UNOPS mobility framework (DP/OPS/2026/7).

12 June 2026

2026/25

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

1. *Recalls* its decision 2024/12, by which it established a joint working group to consider the Joint Inspection Unit (JIU) report 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 the same decision, it requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session 2025;
3. *Recalls* its decisions 2025/22, 2026/3 and 2026/15, and reiterates the requests contained therein;
4. *Welcomes* the revised interim report of the joint working group on the JIU review presented at the second regular session 2026;
5. *Takes note* of the joint informal consultation of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, held in July 2026, which provided an opportunity for the joint working group and the participating Executive Boards to discuss the proposals for the implementation of the recommendations contained in JIU/REP/2023/7;
6. *Decides* to continue its consideration of the proposals toward the implementation of the JIU recommendations, taking into account the independent consideration of the matter by the participating Executive Boards;
7. *Requests* the joint working group to continue its work at least until the second regular session 2027, in accordance with the revised interim report and its annexes, in consultation with the relevant actors and key implementers, where necessary;
8. *Further requests* the joint working group to consult management of UNDP, UNFPA and UNOPS, as appropriate, and seek their inputs on the more complex recommendations which require further analysis;
9. *Further requests* the joint working group to present, at the first regular session of 2027, an update on its work, including further proposals for the implementation of the more complex open JIU recommendations, with a view to enabling their clear and effective implementation.

27 August 2026

2026/26

Engagement with the UN80 initiative*The Executive Board*

1. *Takes note* of the updates provided by UNDP, UNFPA and UNOPS on engagement with the UN80 initiative and its implementation;

2. *Also takes note* of the additional information provided pursuant to its decision 2026/16 in relation to the UNDP/UNOPS merger assessment and the UNFPA/United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) merger assessment, including information on alternative options;
3. *Stresses* that entity-specific merger discussions should not be considered in isolation from the broader UN80 reform work, including, inter alia, United Nations country team reconfiguration, the regional reset, the expertise-on-demand mechanism and funding mechanisms, as they directly impact the entities' ability to deliver on their mandates at the country level;
4. *Requests* that outstanding legal advice be provided to the Executive Board immediately and that the unredacted final packages also be shared;
5. *Recalls* its decision 2026/2, as reiterated in its decision 2026/16, in which it emphasized that documentation related to the UN80 initiative and its implementation should be shared with the Executive Board as soon as it becomes available, and no later than three weeks prior to any formal or informal session, to allow sufficient time for its consideration, and stresses the importance of full and consistent adherence to this requirement;
6. *Recalls* General Assembly resolutions 48/162 and 50/227, and reaffirms the Executive Board's responsibility, within its mandate, to consider and recommend any proposed structural changes to United Nations entities under its governance, while following the existing legal framework, as well as established procedural steps, and in this regard to issue a recommendation on the potential merger or alternative options, through a decision to be transmitted to the Economic and Social Council (ECOSOC) and through ECOSOC to the General Assembly, as necessary, before a decision on a potential merger is scheduled for consideration by the General Assembly;
7. *Recalls* General Assembly resolutions 79/318 and 80/155, and reaffirms the central role of Member States in the reform process, which should be inclusive, evidence-based and transparent, and in this regard calls on UNDP, UNFPA and UNOPS to actively engage with Executive Board members and observer delegations;

With regard to UNFPA:

8. *Strongly emphasizes* that any structural reform must fully safeguard the mandate of UNFPA and demonstrably strengthen country-level delivery;
9. *Takes note* of the internal UNFPA legal advice, which states that the consideration, at the level of the General Assembly, of a potential merger creates the possibility and an inherent risk that the mandate of UNFPA could be subject to reconsideration as a part of that process;
10. *Also takes note* of the additional information, analysis and alternative options submitted by UNFPA pursuant to paragraph 14 of decision 2026/16, including a preliminary financial analysis;
11. *Decides* that the Executive Board, while remaining committed to engaging constructively with the UN80 initiative, is not in a position to make a recommendation of support on a potential merger between UNFPA and UN-Women at this time and at least not before the next formal meeting of the Executive Board, acknowledging the associated risks to safeguarding the mandates and continuity of country level delivery, including the importance of ensuring coherence and alignment among ongoing reforms;
12. *Encourages* UNFPA to explore implementation of alternative options, within its authority, including enhanced governance coordination and country-level delivery, to enhance system-wide coherence and efficiency, without prejudice to a possible later recommendation by the Executive Board on the proposed merger, and requests UNFPA to keep the Executive Board informed;
13. *Requests* the Bureau of the Executive Board, in collaboration with the Bureau of the Executive Board of UN-Women, to explore possible options to strengthen future engagement and deliberation by the Executive Boards on this matter;

With regard to UNDP-UNOPS:

14. *Concludes* that the Executive Board is not yet in a position to make a conclusive recommendation on a potential merger between UNDP and UNOPS at this time, as the necessary due diligence has yet to be completed, and appreciates having time to further analyze outstanding information;

15. *Takes note* of the revised terms of reference for an independent assessment of a potential merger between UNDP and UNOPS and requests that they be further considered through informal consultations to address any outstanding elements, including an estimated budget, as soon as possible but not later than 15 September 2026, with input from UNDP and UNOPS as appropriate; and, pending the conclusion of this process, encourages UNDP and UNOPS to continue working collaboratively on those elements requested in its decision 2026/16 that can be advanced jointly by the two entities, without prejudice to the finalization and approval of the terms of reference;

16. *Requests* that the final terms of reference be submitted to the Executive Board for consideration and approval and that an estimated budget be communicated to the Executive Board before the end of September 2026 through a written procedure in line with the existing Rules of Procedure of the Executive Board;

17. *Emphasizes* that the envisioned potential merger operational models, or alternatives, in the independent assessment should include working illustrations of how they would operate in practice at the country level, in a representative sample of country settings, within the established scope set out in its decision 2026/16; and encourages any next steps, including any final report for the Executive Board's consideration, to be clear and actionable to support the Executive Board's review;

18. *Further requests* UNDP and UNOPS, once the terms of reference have been approved, to submit to the Executive Board a progress report at each session of the Executive Board during the assessment period, and to submit to the Executive Board the completed assessment, together with their joint management response and the independent advice requested in paragraph 15 of its decision 2026/16, sufficiently in advance of its consideration of the matter, and at the latest six weeks before the annual session of the Executive Board in 2027;

19. *Requests* UNDP and UNOPS to continue exploring implementation measures to enhance system-wide coherence, coordination and efficiency, including through enhanced operational alignment and streamlining, enhanced coordination and enabling mechanisms at senior leadership levels, and administrative cost-saving measures such as the expanded use of global shared services centres, and common back offices as well as developing joint offers, and requests them to jointly present progress and updates to the Executive Board under existing reporting mechanisms on the UN80 initiative;

20. *Emphasizes* that the review of the information submitted and the approval of the terms of reference and associated budget estimate do not prejudice the Executive Board's future consideration of, or recommendation on, any potential merger or alternative option;

21. *Reiterates* its request in decision 2026/2 to include an agenda item for decision and to review progress on the UN80 initiative at each Executive Board session in 2027, and requests updates to be provided in the form of an information note on UNDP/UNFPA/UNOPS engagement across the work packages of UN80 workstream 3, providing analysis on impact at the country, regional and global levels and identifying emerging risks and resource implications, and requests that sufficient time be allocated for the consideration of UN80 reform proposals.

27 August 2026

2026/27

Structured dialogue on financing the results of the UNDP Strategic Plan*The Executive Board**With regard to the structured dialogue on financing the results of the UNDP Strategic Plan (DP/2026/26):*

1. *Takes note* of the report on the structured dialogue on financing the results of the UNDP Strategic Plan (DP/2026/26), and its annexes, including progress made on the implementation of entity-specific commitments under the United Nations funding compact;
2. *Notes* the importance of sufficient and predictable regular (core) and quality resources, including multi-year, flexible thematic and pooled funding, linked to intended and demonstrated results, as these are critical for UNDP to deliver on its mandate and achieve the results of its Strategic Plan;
3. *Encourages* all Member States to continue striving toward the shared commitments of the funding compact, noting its voluntary nature, including by maintaining and, where possible, enhancing predictable and flexible funding, including regular, multi-year and thematic contributions, and to disburse funding in a timely manner to support implementation of the Strategic Plan;
4. *Encourages* UNDP to continue its engagement with Member States through structured 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. *Encourages* UNDP, in light of the decline in the share of regular resources, to explore innovative options to strengthen and diversify its regular resources contributor base, as well as other options to safeguard core capacities, and address the imbalance between core and non-core resources and to report on this to the Executive Board;
6. *Recalls* its decisions 2024/24 and 2025/25, in which it requested UNDP, in collaboration with UNFPA, the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to include information on challenges that hinder full implementation of the joint cost-recovery policy in subsequent joint harmonized reports, and notes the updates provided in this regard;
7. *Further encourages* UNDP to continue engaging Member States and other contributing partners to implement the joint cost-recovery policy, and to ensure that regular resources do not subsidize activities financed from non-core resources;
8. *Encourages* UNDP to continue engaging with relevant stakeholders, including the private sector, foundations, civil society, individuals, and international financial institutions, to diversify its potential sources of funding and strengthen partnerships;
9. *Encourages* UNDP to keep the Executive Board more regularly informed, including through informal consultations on organizational culture prior to the first regular session of the Executive Board, on workforce optimization efforts and related measures to adapt its global footprint, particularly in response to the continued decline in core funding, and the implications of that decline for implementation of the UNDP Strategic Plan, including in programme countries;

With regard to the host country contributions to UNDP local presence office costs:

10. *Takes note* of the report on host country contributions to UNDP local presence office costs and the update it provides on the status of programme country contributions, which have supported UNDP's local presence over many years;
11. *Reaffirms* regulation 9.01 of the UNDP Financial Regulations and Rules and endorses the proposed way forward on Government Local Office Costs Plus (GLOC+) in Annex IV to DP/2026/26, report on host country contributions to UNDP local presence office costs, namely, affirming the more current definition of GLOC+ under financial regulation 9.01 for the purpose of establishing GLOC targets, encouraging the inclusion of GLOC+ commitments in country programme documents and approving a

one-time, time-bound incentive for collection that allows cash payments received against prior period low-income country/middle-income country (LIC/MIC) GLOC arrears incurred up to 31 December 2024, and as applicable, upper middle-income country/net contributing countries (UMIC/NCC) unpaid physical presence contributions to be used for in-country programme planning and development effectiveness activities; with the understanding that the inclusion of GLOC+ figures shall be subject to the consent of the host government and shall not affect the formulation of the related country programme document or create any financial liability for the programme country, and requests the UNDP Administrator to report to the Executive Board, through existing reporting mechanisms, on its implementation;

With regard to the annual review of the financial situation of the United Nations Capital Development Fund, 2025 (DP/2026/27):

12. *Takes note* of the annual review of the financial situation of the United Nations Capital Development Fund, 2025 (DP/2026/27).

27 August 2026

2026/28

Report on the UNFPA structured funding dialogue, 2025-2026

The Executive Board

1. *Takes note* of the report on the UNFPA structured funding dialogue, 2025-2026 (DP/FPA/2026/10), including progress made on the implementation of entity-specific commitments under the United Nations funding compact;
2. *Notes* the importance of sufficient and predictable regular (core) and quality resources, including multi-year, flexible thematic and pooled funding, linked to intended and demonstrated results, as these are critical for UNFPA to deliver on its mandate and achieve the results of its Strategic Plan;
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, and also encourages UNFPA to continue its efforts in terms of visibility and recognition of contributions, particularly for regular resources;
4. *Encourages* UNFPA to continue its engagement with Member States through structured funding dialogues, in order to prioritize contributions to regular resources and to promote a shift from highly earmarked to more predictable and flexible funding, in line with the funding compact commitments;
5. *Recalls* its decisions 2024/24 and 2025/29, in which it requested UNFPA, in collaboration with UNDP, the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to include information on challenges that hinder the full implementation of the joint cost-recovery policy in subsequent joint harmonized reports, and notes the updates provided in this regard;
6. *Further encourages* UNFPA to continue engaging with Member States and other contributing partners to implement the joint cost-recovery policy, and to ensure that regular resources do not subsidize activities financed from non-core resources;
7. *Encourages* UNFPA to continue engaging with relevant stakeholders, including the private sector, foundations, civil society, individuals and international financial institutions, to diversify its potential sources of funding and strengthen partnerships;
8. *Encourages* UNFPA to keep the Executive Board informed of the measures taken to adapt its humanitarian operating model in response to the evolving funding environment and reduced funding, amid the Humanitarian Reset and ongoing reforms.

27 August 2026

2026/29

Update on the distribution of UNOPS excess reserves*The Executive Board*

1. *Takes note* of the update provided by UNOPS on the status of the distribution of excess reserves to paying entities, including undisbursed funds;
2. *Recalls* its decision 2025/31 to pause the distribution of liquid excess reserves accumulated by UNOPS until a decision is taken by the Executive Board;
3. *Also recalls* its decision 2026/9, paragraph 5, and takes note of the information provided by UNOPS on alternative options to the current arrangements governing its reserves;
4. *Further recalls* its decision 2022/13, paragraph 8(d), and decides to reinstate, on a phased basis, the mechanism established in UNOPS financial regulation 22.02 (b), under the concept of a capital expenditure fund, for the purpose of financing measures which strengthen the operational capacity, efficiency and financial sustainability of UNOPS;
5. *Decides* to limit the maximum balance of the capital expenditure fund to 10% of the minimum operational reserve;
6. *Requests* the UNOPS Executive Director to report on the inflows, outflows, commitments and use of the capital expenditure fund in an annex to the annual UNOPS financial statements, including information on how such financing measures have contributed to strengthening operational capacity, efficiency and financial sustainability of UNOPS;
7. *Further requests* UNOPS to continue consultations with the Executive Board on possible future arrangements governing its reserves, and to report back at the second regular session 2028 on the implementation and effectiveness of the capital expenditure fund, in order to enable the Executive Board to consider whether any further adjustments to the arrangements governing the reserves are warranted;

With regard to the update on the implementation of the findings of the 2024 Board of Auditors report:

8. *Takes note* of the update provided by UNOPS on the implementation efforts related to the findings of the 2024 Board of Auditors report.

27 August 2026

2026/30

UNOPS process innovation and digitalization programme*The Executive Board*

1. *Recalls* its decision 2026/9, in which it requested UNOPS management to provide an annual financial report on the status, utilization, and balance of the allocated process innovation and digitalization programme budget at each second regular session, until the programme's implementation is determined to be complete after a final external evaluation is endorsed by the Executive Board;
2. *Takes note* of the annual financial report on the status, utilization, and balance of the allocated process innovation and digitalization programme budget, including an overview of planned activities and a detailed breakdown of the \$13.45 million budget for 2027 (DP/OPS/2026/9);
3. *Decides* to commit funding of \$13.45 million from liquid excess reserves for the further implementation of the process innovation and digitalization programme in 2027, and requests UNOPS to include in future annual implementation reports an assessment of the effectiveness and impact of implemented measures, alongside implementation progress.

27 August 2026

2026/31

Overview of decisions adopted by the Executive Board at its second regular session 2026

The Executive Board

Recalls that, at its second regular session 2026, it:

Item 1

Organizational matters

Adopted the agenda (DP/2026/L.3) and approved the workplan for its second regular session 2026;

Adopted the report of the annual session 2026 (DP/2026/24);

Adopted the tentative workplan for the first regular session 2027;

Joint segment

Item 2

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

Adopted decision 2026/25 on the update on the assessment of how the Executive Board executes its governance and oversight functions;

Item 9

Engagement with the UN80 initiative

Adopted decision 2026/26 on engagement with the UN80 initiative;

Item 10

Field visits

Took note of the report of the field visit of the Executive Board of UNDP, UNFPA, and UNOPS to Panama (DP/FPA/OPS/2026/CRP.2);

UNDP segment

Item 3

UNDP structured funding dialogue

Adopted decision 2026/27 on the structured dialogue on financing the results of the UNDP Strategic Plan (DP/2026/26), which included the annual review of the financial situation of the United Nations Capital Development Fund, 2025 (DP/2026/27);

Item 4

UNDP country programmes and related matters

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

Africa:

Cameroon (DP/DCP/CMR/5)

Eritrea (DP/DCP/ERI/5)

Mali (DP/DCP/MLI/5)

Mozambique (DP/DCP/MOZ/5)

Zimbabwe (DP/DCP/ZWE/5)

Asia and the Pacific:

Lao People's Democratic Republic (DP/DCP/LAO/5)

Thailand (DP/DCP/THA/5)

Viet Nam (DP/DCP/VNM/4)

Europe and the Commonwealth of Independent States:

Albania (DP/DCP/ALB/4)

Tajikistan (DP/DCP/TAJ/5)

Latin America and the Caribbean:

Argentina (DP/DCP/ARG/5)

Guatemala (DP/DCP/GTM/5)

Took note of the first one-year extensions, as approved by the UNDP Administrator, of the country programmes for Bangladesh and Guinea-Bissau; and approved the second one-year extension of the country programme for Libya and the fifth one-year extension of the country programme for Myanmar (DP/2026/28);

UNFPA segment**Item 5****UNFPA structured funding dialogue**

Adopted decision 2026/28 on the report on the UNFPA structured funding dialogue, 2025-2026 (DP/FPA/2026/10);

Item 6**UNFPA country programmes and related matters**

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

Asia and the Pacific:

Lao People's Democratic Republic (DP/FPA/CPD/LAO/8)

Thailand (DP/FPA/CPD/THA/13)

Viet Nam (DP/FPA/CPD/VNM/11)

Eastern Europe and Central Asia:

Albania (DP/FPA/CPD/ALB/6)

Tajikistan (DP/FPA/CPD/TJK/6)

East and Southern Africa:

Botswana (DP/FPA/CPD/BWA/8)

Mozambique (DP/FPA/CPD/MOZ/11)

Zimbabwe (DP/FPA/CPD/ZWE/9)

Latin America and the Caribbean:

Guatemala (DP/FPA/CPD/GTM/9)

West and Central Africa:

Burkina Faso (DP/FPA/CPD/BFA/9)

Cameroon (DP/FPA/CPD/CMR/9)

Mali (DP/FPA/CPD/MLI/9)

Took note of the first one-year extensions, as approved by the UNFPA Executive Director, of the country programmes for Bangladesh, Togo and Venezuela; and approved the second one-year extensions of the country programmes for Libya and South Sudan and the fifth one-year extension of the country programme for Myanmar (DP/FPA/2026/11 and DP/2026/11/Corr.1);

UNOPS segment

Item 7

Update on the distribution of excess reserves

Adopted decision 2026/29 on the update on the distribution of UNOPS excess reserves;

Item 8

Process innovation and digitalization programme

Adopted decision 2026/30 on the UNOPS process innovation and digitalization programme, which included the annual financial report on the status, utilization, and balance of the allocated process innovation and digitalization programme budget (DP/OPS/2026/9).

27 August 2026
