



**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 at its annual
session 2026**

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

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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 (UNSCDFs) 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 OAIS, revised to align with the Global Internal Audit Standards;
8. *Expresses* support for OAIS 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
