



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

Distr.: General

1 October 2026

Original: English

First regular session 2027

25 to 28 January 2027, New York

Item 1 of the provisional agenda

Organizational matters

**Report of the second regular session 2026
(24 to 27 August 2026, New York)**

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I. Organizational matters

1. The second regular session 2026 of the Executive Board of UNDP, UNFPA and UNOPS was held from 24 to 27 August 2026.
2. The Executive Board approved the agenda and workplan for its second regular session 2026 (DP/2026/L.3) and adopted the report of the annual session 2026 (DP/2026/24).
3. The decisions adopted by the Executive Board at its second regular session 2026 are contained in document DP/2027/2, available on the Executive Board website.
4. The Executive Board approved the tentative workplan for the first regular session 2027.
5. The Executive Board took note of the draft annual workplan for 2027 (DP/2026/CRP.2), which included the following schedule of sessions for 2027:

First regular session, 25 to 29 January 2027

Annual session, 7 to 11 June 2027

Second regular session, 30 August to 3 September 2027

Statement by the President of the Executive Board

6. The President of the Executive Board opened the second regular session 2026 and welcomed members of the Executive Board and observer delegations. He recalled the intensive consultations held since the annual session among Member States, the entities and the Executive Board secretariat, including through informal consultations convened in advance of the session. He emphasized the importance of continued reflection, during and beyond the session, on how Member States could best support the mandates and work of UNDP, UNFPA and UNOPS, and stressed that the Board's deliberations should contribute constructively and add value to the work of the three entities. Referring to the draft decisions before the Board, he acknowledged the considerable work already undertaken and encouraged Member States and the entities to sustain their engagement with a view to achieving constructive outcomes.

Joint segment

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

7. The Executive Board considered the revised interim report of the joint working group established to review the recommendations contained in the Joint Inspection Unit review of the governance and oversight of the Executive Boards of UNDP, UNFPA, UNOPS, UNICEF and UN-Women. The co-chairs recalled that the Joint Inspection Unit had issued 10 formal and 21 informal recommendations and that the working group had been tasked with reviewing all 31 recommendations and developing actionable implementation pathways. They emphasized that the working group's role was advisory and that decisions rested with the Executive Boards.

8. The co-chairs explained that the working group had been guided by the principle of strengthening and optimizing existing mechanisms before proposing new structures. The revised report did not recommend acceptance of all Joint Inspection Unit recommendations and grouped the interrelated recommendations into broad work packages. Proposals included a harmonized informal delegates handbook covering Board roles, responsibilities and procedures; a review of Executive Board working methods; consideration of a possible standing advisory committee on audit, risk, budget and finance; and harmonized terms of reference for the secretariats of the five Executive Boards, including clarification of roles, reporting lines and impartiality.

9. The co-chairs also outlined proposals concerning the independence and reporting arrangements of oversight committees, including possible dual reporting to executive heads and Executive Boards. More complex matters requiring further consideration included the development of an approach to reviewing the performance of executive heads, including the criteria, methodology and sources of information to be used;

common orientation and training for Board members; and greater harmonization of risk-management reporting. The implementation plan distinguished between recommendations that could be pursued in the short term and those requiring further consideration by the Boards and the entities.

10. Delegations welcomed the revised report and commended the structured, consultative and pragmatic approach of the joint working group. They supported the principle of strengthening existing mechanisms before creating new structures and emphasized that governance reform should result in simpler processes, stronger accountability and more effective oversight. African members called for greater clarity on the practical implications of the recommendations, how implementation and outstanding issues would be tracked and reported and where further Board guidance would be required. They supported continued consultation where convergence had not yet been reached, while encouraging implementation to proceed where sufficient agreement existed.

11. A cross-regional group of delegations welcomed, in particular, the proposed delegates handbook and common orientation programme; strengthened and unrestricted reporting relationships between oversight bodies and the Boards; the review of Board working methods; possible advisory subcommittees, including on audit and finance; more systematic assessment of Board performance; and harmonized terms of reference for Executive Board secretariats. The group stressed the importance of keeping follow-up arrangements lean and avoiding unnecessary structures, while supporting continued monitoring of implementation and engagement of the joint working group.

12. One delegation explicitly supported the proposed phased implementation roadmap and continuation of the joint working group into the first regular session 2027. It supported prompt implementation of practical measures, including the delegates handbook and harmonized secretariat terms of reference, and further examination of a standing committee on oversight, audit, risk, budget and finance. It also supported further technical analysis of more complex matters, including the performance review of executive heads and the comprehensive review of Board working methods, and noted that national positions could differ from conclusions reached by representatives participating in the joint working group.

13. In response, the co-chairs reiterated that all recommendations remained subject to consideration and decision by the Executive Boards and that further consultation would be required on the more complex proposals. They stressed the independent and technical character of the working group's review and acknowledged the distinction between positions expressed by Member State representatives within the working group and positions subsequently expressed in their national capacity. They indicated that implementation of recommendations with clear pathways could begin once the relevant Executive Boards had taken the necessary decisions, with initial progress reports envisaged by the first regular session 2027. For the more complex recommendations, a final implementation pathway was expected to be presented by the annual session 2027.

III. Engagement with the UN80 initiative

14. The Executive Board continued its consideration of engagement with the UN80 initiative. Opening the discussion, the President recalled the extensive consultations among Member States, the Bureau and the entities since the annual session and emphasized that the process remained Member State-led. He encouraged an interactive dialogue to take stock of progress, identify outstanding information needs and consider the way forward. He underscored the central role of the Executive Board in considering reforms affecting entities under its governance and noted that continued engagement may be required beyond the formal session.

15. The Administrator of UNDP reaffirmed UNDP's commitment to the UN80 initiative, emphasizing that reform should ultimately be judged by whether it improved delivery at country level. Regarding a possible merger of UNDP and UNOPS, he reported that the two entities had finalized a single set of terms of reference for the independent assessment requested by the Executive Board, incorporating comments received from Member States. He stressed that the assessment should provide a common evidence base for consideration of the different options and remain subject to clear oversight by the Executive Board.

16. The Administrator also emphasized that UNDP and UNOPS did not intend to await the outcome of the assessment before pursuing opportunities for closer collaboration. The two entities had begun exploring practical pathways in three areas: joint offers building on their complementary strengths; operational

alignment to increase efficiency; and coordination and enabling mechanisms at the senior-management level. He characterized these as steps that could be pursued without prejudging future structural decisions or affecting existing mandates. More broadly, he highlighted UNDP's engagement in other UN80 workstreams, including expertise on demand, country-team reconfiguration, the regional reset, humanitarian-development transitions and cooperation around peacekeeping transitions.

17. The Executive Director of UNFPA reaffirmed the entity's support for a more coherent, efficient and effective United Nations and emphasized that institutional arrangements should be assessed according to their capacity to safeguard mandates, field presence, specialized expertise, humanitarian reach, data systems, accountability and delivery. She outlined UNFPA's engagement across a range of UN80 work packages, including human rights, country configuration and the regional reset, humanitarian action, common supply chains, operational transformation and shared services.

18. Turning to the possible merger of UNFPA and UN-Women, the Executive Director presented the complementary analytical package prepared by the two entities under the guidance of the Executive Office of the Secretary-General. She explained that the analysis examined the merger scenario and alternative pathways already under consideration and highlighted transition costs, mandate protection and programme continuity. Under the assumptions tested, alternative options could generate annual savings of up to \$15 million from 2030, with transition costs of up to \$39 million over three years and implementation over an estimated period of one to four years. A structural merger was projected to require substantially higher transition investment and more than four years to implement. While the merger scenario showed higher potential net savings, the analysis had not identified distinct additional programmatic or operational benefits beyond those potentially achievable through the alternatives. She stressed that the projections were intended to inform, rather than predetermine, Member State decisions and emphasized that, once Member States had decided through the appropriate intergovernmental processes, she was committed to implementing their decision.

19. The Executive Director of UNOPS emphasized that UN80 extended beyond institutional mergers and should promote greater alignment of policy, financing and delivery across the United Nations system. He highlighted UNOPS' engagement in country-team reconfiguration, unified services, common back offices and supply-chain integration to reduce fragmentation and duplication. Regarding a potential UNDP-UNOPS merger, he recalled UNOPS' assessment that closer collaboration could create opportunities to connect policy, financing and implementation at scale, while acknowledging differences between the organizations' business and funding models and the risks associated with transition. He further emphasized that without prejudging Member State deliberations on the terms of reference, UNDP and UNOPS were prepared to work together on advancing areas for collaboration.

20. In the ensuing discussion, delegations broadly supported the objectives of the UN80 initiative and the pursuit of a United Nations development system that was more coherent, effective, efficient and accountable. They emphasized that reform should remain Member State-led, transparent, inclusive and evidence-based and should preserve mandates, national ownership and country-level delivery. Delegations stressed that efficiency should serve improved results rather than constitute an end in itself and cautioned against assessing reform solely through reductions in structures or costs.

21. Regarding UNDP and UNOPS, a number of delegations welcomed the jointly developed terms of reference and supported, or expressed readiness to proceed with, an independent and objective assessment of the potential merger and alternative configurations. They emphasized that the assessment should not presume a merger as the preferred outcome and should examine structural and non-structural options against common criteria. Delegations called for comprehensive analysis of financial, operational, legal, programmatic and reputational risks, transition costs, funding models and implications for country-level delivery, including circumstances in which projected efficiencies or revenues might not materialize.

22. Many delegations stressed that programme countries should be meaningfully consulted throughout any independent assessment and that their perspectives, national priorities and differing regional and country circumstances should inform the analysis. They called for transparency regarding methodology, costs, funding sources, progress and emerging findings, together with continued Executive Board oversight while preserving the independence of the assessment. Several also emphasized geographic diversity in the assessment team and the need to allow sufficient time for Member States to consider the evidence.

23. Delegations expressed differing views on whether and when the independent assessment should proceed. The Group of 77 and China stated that Member State decision-making on structural merger options involving significant legal, operational, financial and delivery risks should not be rushed during 2026. It called for the Board to focus on advancing non-structural alternatives and enhanced coordination, including practical arrangements that could be tested before consideration of deeper structural reforms. Several delegations similarly stressed the importance of proceeding cautiously and testing practical collaboration first. One delegation opposed the proposed terms of reference and questioned the value and cost of commissioning a third-party assessment in the prevailing financial environment, arguing that scarce resources should instead support field delivery. Other delegations urged timely progress with the independent assessment and continued consideration of a possible structural merger.

24. Delegations broadly welcomed the decision by UNDP and UNOPS to advance practical areas of cooperation without prejudging structural decisions. They supported exploration of joint offers, shared or consolidated operational functions and other forms of closer coordination and encouraged the entities to use such arrangements to demonstrate achievable efficiencies and improvements in delivery. Several delegations stressed that experience gained through these measures could inform any subsequent consideration of structural reform.

25. On UNFPA and UN-Women, delegations welcomed the additional analysis and broadly emphasized the need to preserve the distinct mandates, normative roles, technical expertise and operational capacities of both entities. Several delegations explicitly stated that they were not in a position to support a merger at the present stage, citing insufficient evidence, risks to mandate integrity and operational continuity, unresolved financial and implementation questions or the absence of sufficiently broad political support. Some stressed that the political assessment of whether a merger should proceed rested with Member States and could not be resolved through technical analysis alone.

26. Other delegations remained open to considering structural options, including a possible merger, where evidence demonstrated clear added value, feasibility, cost-effectiveness and improved delivery. Some considered that structural options could contribute to a more coherent United Nations development system, while emphasizing that mandates and normative frameworks must remain fully protected and disruption at country level minimized. Delegations therefore reflected a range of positions on the structural option rather than a common view on whether a merger should ultimately proceed.

27. There was, however, broad support for pursuing greater cooperation between UNFPA and UN-Women irrespective of any future structural decision. Delegations highlighted alternative approaches including closer functional integration, shared services, common strategic approaches, stronger data collaboration, operational interoperability and deeper cooperation on gender-based violence and other areas of complementarity. African members also proposed exploring stronger coordination between the Executive Boards of UNFPA and UN-Women as a means of increasing strategic coherence and reducing duplication while preserving separate mandates and operational responsibilities. Several delegations encouraged testing such approaches and assessing their results before considering deeper institutional integration.

28. Delegations also stressed that consideration of possible mergers should not overshadow the broader UN80 agenda. They encouraged continued progress on country-team reconfiguration, strengthened resident coordinator leadership, the regional reset, expertise on demand, shared services and common back offices, financing reforms and stronger interoperability across the United Nations development system. Several emphasized that such reforms could yield significant improvements in coherence and efficiency independently of decisions on institutional mergers.

29. In response to Member States, the Executive Director of UNFPA took note of the differing positions expressed and reiterated that decisions on institutional arrangements rested with Member States. She reaffirmed UNFPA's commitment to providing the requested evidence and information and emphasized the importance of protecting mandates, country programmes, national ownership and continuity of delivery. She also stressed that specialized expertise in areas such as population data, sexual and reproductive health and rights and gender-based violence depended on long-standing relationships of trust with programme countries and should be taken into account in considering new delivery arrangements.

30. The Executive Director of UNOPS acknowledged the differing views expressed on whether the independent assessment should proceed and reiterated that the determination rested with Member States.

Should an assessment proceed, he identified substantial convergence around consultation with programme countries throughout the process, consideration of impact and coherence beyond financial savings, protection against operational disruption and preservation of mandates. He also drew attention to uncertainty arising from the merger discussions, noting that some partners had delayed decisions pending greater clarity, and emphasized the importance of predictability, stability and continuity. He reaffirmed that UNOPS and UNDP would continue strengthening collaboration irrespective of whether a third-party assessment proceeded.

31. The Administrator of UNDP similarly emphasized the importance of establishing evidence before reaching structural conclusions and ensuring that reform did not detract from ongoing delivery. He welcomed the emphasis placed by delegations on Member State leadership, programme-country participation, mandate protection and country presence. He reiterated that UNDP and UNOPS would continue pursuing practical areas of cooperation that did not prejudice structural choices and stressed that the wider UN80 initiative should strengthen the United Nations development system rather than focus solely on reducing its cost.

32. During the discussion, the President invited Member States to reflect further on the sequencing and timing of the proposed independent assessment in light of the practical cooperation already advancing between UNDP and UNOPS. He highlighted the importance of avoiding duplication or contradiction between the assessment process and work under way between the two entities and noted that the Board may need to revisit the matter. He recalled that, although this was the last scheduled formal meeting of the Board for the year, additional meetings could be convened if required, subject to further discussion among Member States and the entities.

33. Concluding the discussion, the President characterized the exchange as substantive and noted that Member States would continue their consideration of the issues through negotiations on the draft decision under the agenda item.

IV. Field visits

34. The Executive Board considered the report of the field visit of the Executive Board of UNDP, UNFPA and UNOPS to Panama, which took place from 11 to 13 May 2026.

35. The Vice-President of the Executive Board, who was a member of the delegation, presented the main observations and recommendations from the visit, highlighting the strong cooperation among UNDP, UNFPA and UNOPS and with the Government of Panama, the value added of the United Nations at country level and the importance of field visits in enabling Board members to observe first-hand the work of the entities and inform the Board's deliberations and oversight. He also highlighted Panama's role as a regional United Nations hub and the value of integrated United Nations delivery in responding to national development priorities.

36. Delegations welcomed the report and emphasized the value of field visits as a tool for oversight and learning. African members stressed that observations and lessons arising from field visits should be translated into concrete improvements in programme design and delivery and called for stronger follow-up, including tracking recommendations, clarifying responsibilities for implementation and reporting back to the Board on action taken.

37. The Executive Board took note of the report of the field visit of the Executive Board of UNDP, UNFPA and UNOPS to Panama.

UNDP segment

V. Interactive dialogue with the UNDP Administrator

38. The Administrator of UNDP emphasized that development remained central to addressing a global environment characterized by conflict, climate pressures, rapid technological change and declining trust in institutions and multilateralism. Drawing on experience in fragile and crisis-affected settings, he stressed that humanitarian action needed to be accompanied from the outset by development interventions that rebuilt livelihoods, institutions and markets and created prospects for longer-term stability and prosperity.

39. The Administrator outlined an evolving development model in which official development assistance remained important but was used increasingly as a catalytic resource to mobilize wider flows of financing. He highlighted UNDP support to governments in mobilizing domestic resources, improving access to financing on fairer terms and expanding South-South cooperation and the exchange of successful development solutions. He stressed that domestic resource mobilization and stronger national institutions should reinforce national ownership of development.

40. He also highlighted UNDP's role in creating enabling environments for investment, reducing risks and connecting public and private financing with national development priorities. He referred to the Investment Accelerator, Sustainable Development Goal (SDG) Investor Maps and cooperation with UNCDF through the Policy to Capital Investment Facility. He also highlighted work on artificial intelligence and digital transformation. He stressed that such approaches were intended to complement, rather than replace, public development finance.

41. Regarding crisis settings, the Administrator highlighted UNDP's 'moving beyond crisis' approach of introducing development investment alongside humanitarian response in order to strengthen institutions, restore services and markets, support recovery and reduce future vulnerability. He emphasized that such early and flexible action depended heavily on regular resources.

42. Turning to UNDP's own transformation, the Administrator highlighted greater use of pooled and flexible funding, portfolio approaches, government development financing, expanded cooperation with international financial institutions and investment in new organizational skills. He welcomed the positive findings of the recent Multilateral Organisation Performance Assessment Network assessment while acknowledging the need to strengthen UNDP's focus on outcomes and integrated results.

43. The Administrator expressed particular concern about the continuing decline in regular resources, stressing that they financed UNDP's institutional platform, country presence, policy capacity, oversight, innovation and ability to respond rapidly to crises. He reported that every dollar of regular resources helped mobilize approximately \$10 in additional resources and urged partners, where increases in overall contributions were not possible, to increase the proportion provided as regular resources.

44. Delegations expressed broad support for UNDP's role in the United Nations development system and concern about the decline in official development assistance and regular resources. They stressed that predictable, flexible and multi-year funding remained essential to UNDP's country presence, integrated policy support, crisis response, oversight and ability to deliver its Strategic Plan. Several programme countries emphasized that national ownership should not be equated with national financing.

45. Delegations generally welcomed efforts to mobilize domestic resources, improve access to capital and deepen partnerships with international financial institutions and the private sector. Many stressed, however, that private investment, domestic resource mobilization and innovative financing should complement rather than substitute for official development assistance, concessional finance and regular resources. They emphasized that such approaches should remain development-led, inclusive and aligned with nationally determined priorities. African members cautioned, in particular, that an investment-oriented approach should not disproportionately favour countries or sectors where private capital was easiest to mobilize and stressed that least developed countries, fragile and conflict-affected countries and other structurally constrained economies should remain central to UNDP's support.

46. Delegations welcomed UNDP's work on the cost of capital, sovereign risk, sustainable financing and investment facilitation and encouraged stronger support for domestic capital markets and debt-sensitive development planning. They also highlighted the importance of South-South and triangular cooperation and encouraged wider exchange of successful development solutions.

47. Delegations welcomed UNDP's growing engagement on artificial intelligence and digital transformation while emphasizing developing-country ownership, infrastructure, skills, data systems, technology transfer and equitable access. They also highlighted the differing circumstances of least developed countries, middle-income countries, landlocked developing countries and small island developing States and called for differentiated approaches responsive to national circumstances and structural vulnerabilities.

48. Several delegations raised questions concerning the future configuration of UNDP's country presence in the context of declining regular resources and United Nations reform. They stressed that efficiency

measures should not weaken technical expertise, country-level responsiveness or longstanding partnerships and called for meaningful consultation with programme governments before significant changes to country presence or service delivery. Some delegations also called for transparent consultation on proposed changes to government contributions towards local office costs and for structural vulnerabilities, including the multidimensional vulnerability index, to be taken into account, particularly for small island developing States.

49. Delegations welcomed UNDP's role in early recovery and development in fragile and conflict-affected settings and encouraged stronger links among humanitarian response, recovery, peacebuilding and longer-term development. They also welcomed the MOPAN findings while calling for continued improvements in results-based management, measurement of outcomes, transparency and accountability. One delegation also sought clarification regarding UNDP's participation in a Joint Inspection Unit system-wide review on challenges in financing.

50. Several delegations encouraged UNDP to preserve cross-cutting priorities approved under its Strategic Plan, including gender equality and climate action. Questions were raised regarding the effects of declining regular resources on those areas. One delegation called for changes to aspects of UNDP's gender and climate programming, the elimination of programmes focused on diversity, equity and inclusion, reductions in senior management and administrative costs, revisions to the regular-resource allocation methodology and stricter controls on travel expenditure.

51. Delegations also encouraged UNDP to contribute actively to a more coherent, efficient and country-focused United Nations development system, including through shared services, stronger country-level coordination and the "expertise on demand" initiative. Positions concerning possible structural reform involving UNDP and UNOPS reflected those expressed under the dedicated UN80 agenda item.

52. In response, the Administrator reiterated that, where additional funding was not possible, UNDP's principal request was for partners to prioritize regular resources within existing contributions. He explained that regular resources supported implementation of the Strategic Plan directly and indirectly, including country presence, policy capacity, oversight and other institutional functions, and that declining regular resources (core funding) could also weaken UNDP's ability to mobilize other sources of financing.

53. The Administrator indicated that UNDP was prepared to examine alternative approaches to financing essential institutional capacities, including cost-recovery arrangements, although such changes would need to be considered through the harmonized inter-agency framework. He confirmed UNDP's continued engagement in middle-income countries and emphasized that development needs could not be assessed solely through income classifications.

54. On the MOPAN findings, the Administrator agreed that UNDP needed to strengthen its focus on outcomes and integrated development results. He noted that highly earmarked funding encouraged project-based delivery and reporting, whereas flexible resources allowed UNDP to connect interventions through portfolio approaches. He reaffirmed UNDP's commitment to South-South and triangular cooperation and UNDP's support for the United Nations Office for South-South Cooperation.

55. In response to questions on gender and climate, the Administrator stressed that both reflected priorities approved under the Strategic Plan and were directly connected to countries' economic and development prospects. He cautioned that reductions in regular resources would make it more difficult to sustain such cross-cutting priorities consistently.

56. On country presence, the Administrator reaffirmed UNDP's commitment to maintaining broad geographic reach while adapting the nature of that presence to national priorities, capacities and circumstances. He highlighted "expertise on demand" as one means of providing access to specialized expertise while improving efficiency across the United Nations development system. He emphasized, in particular, the importance of maintaining UNDP's presence in small island developing States.

57. Concluding the dialogue, the Administrator stressed that efficiency measures alone could not offset the scale of financing reductions. He reiterated that country presence, policy expertise and oversight were among the functions UNDP would seek to protect and noted that, if the decline in regular resources continued, the Board might need to revisit the existing resource-allocation methodology. He emphasized that UNDP's ability to deliver its mandate depended not only on the scale but also on the quality of its financing and again

encouraged partners unable to increase overall contributions to consider rebalancing funding towards regular resources.

VI. UNDP structured funding dialogue

58. The Executive Board considered the structured dialogue on financing the results of the UNDP Strategic Plan and the annual review of the financial situation of the United Nations Capital Development Fund (UNCDF) for 2025.

59. UNDP management described a development financing environment marked by a sharp decline in official development assistance and regular resources alongside growing development and humanitarian needs. Management reported that UNDP had mobilized \$19.6 billion during the 2022-2025 Strategic Plan period, representing 91 per cent of planned resources, and continued to deliver approximately \$5 billion annually. At the same time, regular resource contributions had fallen to \$442 million in 2025, representing 9 per cent of total contributions and, for the first time, less than 10 per cent of UNDP funding. Management stressed that regular resources underpinned UNDP's universal country presence, policy and crisis-response capacities, oversight and quality assurance. It highlighted measures taken to reduce costs and increase efficiency, including workforce reductions, tighter controls on travel, events, recruitment and vacancies, relocation of functions and broader operating-model reforms. Management also drew attention to the proposed approach to host-country contributions towards local office costs (GLOC+), aimed at clarifying contributions, building predictability through country programme planning and strengthening collections.

60. The Executive Secretary of UNCDF reported progress in restoring the organization's financial position, strengthening audit and financial performance and refocusing UNCDF on its capital mandate, particularly in least developed countries. He noted that UNCDF had maintained an overall positive financial position in 2025, while stressing that regular resources remained critically low and that increasing reliance on earmarked funding constrained UNCDF's flexibility and risked reducing the Board's ability to shape institutional priorities. He called for increased regular resources and deployable capital to enable UNCDF to use grants, loans and guarantees to de-risk investment and mobilize private capital in underserved markets.

61. Delegations expressed serious concern about the decline in UNDP regular resources and the deteriorating quality and predictability of financing. They stressed that regular resources remained essential to preserving UNDP's universal country presence, integrated programming, crisis response, policy support, oversight and ability to respond to national priorities. Several delegations called for progress towards the 30 per cent regular-resource target under the Funding Compact and encouraged increased multi-year contributions, reduced earmarking, greater use of funding windows and pooled funds and closer alignment between resources and the priorities of the Strategic Plan. Delegations also emphasized national ownership and the importance of ensuring that financing innovations complemented, rather than substituted for, regular and concessional development financing.

62. Delegations welcomed UNDP's efforts to diversify its financing base and deepen partnerships with international financial institutions and the private sector. Questions were raised regarding the tangible results and tracking of private-sector engagement, the implications of workforce reductions for country-level delivery and the criteria used to prioritize increasingly scarce resources. One delegation suggested that the current resource-allocation formula should be revisited in light of the constrained financial environment and asked about further cost-saving measures, including restrictions on business-class travel.

63. Regarding UNCDF, delegations welcomed the progress achieved through organizational reforms and reaffirmed the Fund's distinct capital mandate, particularly in least developed countries and countries approaching graduation from that category. They stressed the need for both regular resources and deployable capital to enable UNCDF to originate investments and deploy grants, loans and guarantees. Delegations welcomed the joint UNDP-UNCDF Policy to Capital Investment Facility and sought further information on how it would connect UNDP's policy and country-level engagement with UNCDF's investment capabilities, translate nationally determined priorities into investable transactions and remain readily accessible to programme countries. Several delegations called for increased flexible and pooled resources to enable the Facility to operate at meaningful scale.

64. In response, UNDP management reiterated that declining regular resources were affecting the institutional platform underpinning delivery and encouraged partners unable to increase their overall contributions to consider shifting a greater share of existing funding to regular resources. Management indicated that resource-mobilization efforts were being intensified, including through private-sector engagement, investor facilitation and the Investment Accelerator. It welcomed the suggestion to revisit resource-allocation formulas and indicated that this would be considered through consultations with the Executive Board in the lead-up to the midterm review of the Strategic Plan.

65. Management further reported significant reductions in travel expenditure and workforce costs, noting that the largest workforce reductions had occurred at headquarters, while reductions at country level were beginning to affect UNDP's capacity to sustain its presence and support in some settings. Management explained that Executive Board-approved allocation formulas determined a significant portion of regular-resource programming, leaving only a limited share subject to managerial discretion. UNCDF management reported that the Policy to Capital Investment Facility was being operationalized to combine UNDP's policy and country-level capacities with UNCDF's ability to deploy financial instruments. It also outlined substantial reductions in UNCDF's organizational footprint and costs while reiterating that increased regular resources remained essential to fulfilling its capital mandate.

VII. UNDP country programmes and related matters

66. The UNDP Regional Directors for Asia and the Pacific, Europe and the Commonwealth of Independent States, Latin America and the Caribbean, and Africa (ad interim) presented the UNDP country programme documents (CPDs) for Albania, Argentina, Cameroon, Eritrea, Guatemala, Lao People's Democratic Republic, Mali, Mozambique, Tajikistan, Thailand, Viet Nam and Zimbabwe.

67. Delegations welcomed the country programme documents and emphasized their alignment with national development priorities, national ownership and leadership and the United Nations Sustainable Development Cooperation Frameworks. They highlighted the importance of sustained country-level support, adequate resources, national implementation and institutional capacity, as well as South-South and triangular cooperation. One delegation reiterated its policy reservations regarding references to the Sustainable Development Goals and diversity, equity and inclusion programming and called for future consideration of the methodology for allocating regular resources to country programmes.

68. In response, management welcomed the support expressed by delegations and reaffirmed UNDP's commitment to implementing the country programmes in close partnership with national authorities, aligned with national priorities and focused on measurable development results. Management also underscored continued efforts to mobilize resources, strengthen national capacities and promote South-South cooperation.

69. The Executive Board took note of the first one-year extensions of the country programmes for Bangladesh and Guinea-Bissau, as approved by the UNDP Administrator, 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.

70. The Executive Board, in accordance with decision 2014/7, approved the UNDP country programme documents for Albania (DP/DCP/ALB/4), Argentina (DP/DCP/ARG/5), Cameroon (DP/DCP/CMR/5), Eritrea (DP/DCP/ERI/5), Guatemala (DP/DCP/GTM/5), Lao People's Democratic Republic (DP/DCP/LAO/5), Mali (DP/DCP/MLI/5), Mozambique (DP/DCP/MOZ/5), Tajikistan (DP/DCP/TAJ/5), Thailand (DP/DCP/THA/5), Viet Nam (DP/DCP/VNM/4) and Zimbabwe (DP/DCP/ZWE/5).

UNFPA segment

VIII. Statement by the UNFPA Executive Director

71. The Executive Director of UNFPA thanked the Executive Board for its guidance, scrutiny and support and reflected on her first year as Executive Director. She emphasized that multilateralism must be measured by results for people and reaffirmed UNFPA's commitment to the Programme of Action of the International Conference on Population and Development (ICPD). Against a backdrop of conflict, humanitarian crises,

climate change, widening inequalities, technological change and declining financing, she stressed the importance of safeguarding rights and choices and enabling countries to respond effectively to demographic change.

72. The Executive Director highlighted UNFPA's growing focus on demographic resilience, noting that demographic realities varied considerably among and within regions and required nationally determined, context-specific policy responses. She underscored the importance of quality population data and demographic intelligence and highlighted efforts to broaden UNFPA's financing base through partnerships with international financial institutions, the private sector and philanthropy, while strengthening national ownership. She also highlighted the growing use of digital technologies and artificial intelligence in programme delivery and population analysis.

73. Turning to humanitarian action, the Executive Director expressed concern that needs were increasing while resources were declining. She noted that 64 million women and girls of reproductive age would require humanitarian assistance in 2026 and that UNFPA was seeking \$1 billion to reach 34 million women, girls and young people in 43 countries, while having received less than one third of the required funding by mid-year. She also reported that overall humanitarian funding had declined by 36 per cent compared with the same period in 2025. She highlighted UNFPA's continued delivery of maternal and reproductive health and gender-based violence services in humanitarian settings.

74. On accountability and governance, the Executive Director reported that UNFPA had received an unqualified audit opinion for the sixteenth consecutive year and reaffirmed the organization's commitment to transparency, oversight and sound risk management.

75. Addressing the UN80 initiative, the Executive Director reaffirmed UNFPA's commitment to a more coherent, efficient and effective United Nations system and stressed that reform should strengthen delivery, safeguard mandates and preserve the expertise and systems required to implement them. She noted that UNFPA and UN-Women were examining opportunities for deeper collaboration and emphasized that decisions affecting mandates or governance should proceed through appropriate intergovernmental processes and be informed by credible evidence. On financing, she urged Member States to provide predictable, flexible and, where possible, multi-year core funding while supporting sustainable financing solutions in programme countries.

76. Delegations expressed broad support for UNFPA and reaffirmed the importance of its mandate in advancing sexual and reproductive health and rights, gender equality, the empowerment of women and girls and implementation of the ICPD Programme of Action. They emphasized continued progress towards ending preventable maternal deaths, unmet need for family planning, gender-based violence and harmful practices.

77. Delegations welcomed the increased focus on demographic resilience, population data and evidence-based policymaking and stressed that responses to demographic change should remain nationally owned and context-specific. They highlighted investment in young people, national statistical systems, civil registration and vital statistics and demographic analysis. Several also welcomed the use of artificial intelligence and other digital technologies while emphasizing equity, data protection, national ownership and capacity-building.

78. Delegations expressed serious concern about increasing humanitarian needs and declining financing and commended UNFPA for maintaining sexual and reproductive health and gender-based violence prevention and response services in fragile and crisis-affected settings. They sought further information on how UNFPA would prioritize underfunded crises and sustain essential functions amid resource constraints.

79. Many delegations expressed concern about declining core resources and stressed that predictable, flexible and multi-year funding remained essential to UNFPA's normative, development and humanitarian work. They welcomed efforts to diversify financing through international financial institutions, philanthropy, the private sector, innovative financing and domestic resource mobilization, while emphasizing that such resources should complement rather than replace core and other voluntary contributions.

80. On UN80, delegations emphasized the importance of safeguarding UNFPA's mandate, technical expertise, operational capacity and country presence. Several stated that the evidence presented to date was insufficient to support a merger of UNFPA and UN-Women and encouraged consideration of alternative forms of cooperation. Other delegations remained open to further examination of structural and non-structural options. Positions reflected those expressed in greater detail under the dedicated UN80 agenda item.

81. Programme countries highlighted results achieved through cooperation with UNFPA in areas including maternal health, prevention of adolescent pregnancy and child marriage, gender-based violence prevention and response, population data, health-system strengthening and support to vulnerable populations. They stressed national ownership and alignment with national development priorities.

82. In response, the Executive Director emphasized that demographic resilience was inherently country-specific and that UNFPA worked with governments to develop policies reflecting national priorities, resources and demographic realities. She highlighted the importance of youth, social protection, the care economy and the links between climate change and reproductive health and reaffirmed that country-level work was undertaken in accordance with national ownership and sovereignty.

83. UNFPA management explained that efforts to mobilize domestic resources and develop new financing arrangements took account of national priorities and domestic fiscal space. Management also highlighted work to integrate demographic data and analysis into policymaking, bridge humanitarian and development approaches and engage a broader range of national institutions, including ministries of finance.

84. On artificial intelligence and data protection, management explained that UNFPA had an internal personal data protection policy aligned with United Nations principles and was developing its responsible artificial intelligence and risk-management framework. It highlighted the potential of artificial intelligence to strengthen productivity, knowledge management, programme delivery and demographic analysis while stressing transparency, accountability and human oversight.

85. In response to questions on organizational reform, management reported that the business model review launched in 2025 was continuing, although work on country office, headquarters and regional office configuration had been paused pending the outcome of UN80 discussions and subsequent Member State guidance. Five other workstreams, including technical and programme support models, integration of humanitarian and development action, management and operations, headquarters and regional functions and engagement in middle-income countries, were continuing. Those workstreams were expected to be completed by the end of 2026.

86. Addressing declining resources and programme prioritization, management indicated that UNFPA was developing a programme effectiveness review to help direct resources towards populations and locations facing the highest risks and burdens. The review was intended to provide an annual opportunity to assess evidence, emerging risks and programme priorities and adjust implementation accordingly. The Executive Director reaffirmed UNFPA's commitment to transparency, continued engagement with Member States and delivery of its mandate.

IX. UNFPA structured funding dialogue

87. The Executive Board considered the UNFPA report on the structured funding dialogue 2025-2026. UNFPA management described a challenging funding environment characterized by declining official development assistance, humanitarian financing pressures and high levels of earmarking. While overall income had exceeded the target under the previous Strategic Plan, core resources declined from \$379 million in 2024 to \$340 million in 2025. Core resources accounted for 24 per cent of total funding and non-core resources for 76 per cent, below the Funding Compact target for core funding. Management emphasized that rigid earmarking constrained flexibility and increased administrative burdens.

88. Management highlighted the consequences of declining humanitarian financing, reporting that a 31 per cent reduction in humanitarian resources in 2025 had contributed to the closure of more than 1,000 health facilities and 250 safe spaces in fragile settings and that humanitarian funding was down 46 per cent year-on-year in 2026. At the same time, UNFPA reported growth in thematic and inter-agency funding and outlined efforts to diversify its resource base through domestic financing, international financial institutions, philanthropy, individual giving, the private sector and innovative financing. Management stressed that such approaches complemented the continued need for predictable, flexible and multi-year core resources.

89. Delegations expressed concern about declining core and non-core resources, increased earmarking and the sharp reduction in humanitarian financing. They emphasized that predictable, flexible and multi-year core resources were essential for UNFPA to maintain its country presence, deliver its normative mandate and ensure access to sexual and reproductive health services and gender-based violence prevention and response,

particularly in humanitarian settings. Delegations welcomed efforts to diversify the funding base but stressed that innovative financing, international financial institution partnerships and domestic resource mobilization should complement, rather than substitute for, official development assistance and Member State contributions.

90. Delegations also underscored the importance of ensuring that financing supported national priorities and country-level delivery. African members highlighted the opportunities associated with the continent's demographic trends and called for greater investment in health systems, maternal and reproductive health, demographic data, education, youth employment and the economic empowerment of women and girls in order to harness the demographic dividend. They encouraged UNFPA to expand strategic partnerships while ensuring alignment with national development plans, United Nations cooperation frameworks and priorities determined by Member States. Delegations also stressed that efficiency gains under United Nations reform should strengthen country-level delivery and direct greater resources towards programmes and communities.

91. In response, UNFPA management clarified that, although core and non-core contributions had declined in 2025 compared with 2024, both remained above the targets established for that year. The organization had already incorporated a lower funding outlook into the 2026-2029 planning period, with planned contributions approximately 20 per cent below those achieved during the previous planning period. Management stressed that core resources also supported humanitarian response and explained that, after institutional costs, remaining core programme resources were allocated through the Board-approved resource-allocation system. UNFPA was also undertaking its business model review to ensure that available resources achieved maximum impact and that the organization remained agile and fit for purpose.

92. Management further emphasized that the new Strategic Plan's focus on demographic resilience, funding and financing and innovation reflected the changing operating environment. UNFPA would seek to use core resources to develop and test new approaches while leveraging wider sources of financing in partnership with programme governments, international financial institutions and other partners. Management stressed the importance of predictable and early core contributions for effective planning, reaffirmed the urgency of investment in maternal health and welcomed growing philanthropic support, while reiterating that such resources could not replace core funding or official development assistance.

X. UNFPA country programmes and related matters

93. The UNFPA Regional Directors for Eastern Europe and Central Asia, East and Southern Africa, West and Central Africa, Latin America and the Caribbean, and Asia and the Pacific (ad interim) presented the UNFPA country programme documents (CPDs) for Albania, Botswana, Burkina Faso, Cameroon, Guatemala, Lao People's Democratic Republic, Mali, Mozambique, Tajikistan, Thailand, Viet Nam and Zimbabwe.

94. Delegations welcomed the country programme documents and emphasized their alignment with national priorities, national ownership and leadership and the United Nations Sustainable Development Cooperation Frameworks. They highlighted the importance of sustained support for sexual and reproductive health and rights, reducing maternal mortality, preventing and responding to gender-based violence, strengthening demographic data and intelligence and empowering women, girls and young people. Delegations also stressed the need for adequate and predictable financing, institutional capacity and context-specific support, including in humanitarian and vulnerable settings.

95. In response, management welcomed the support expressed by delegations and reaffirmed UNFPA's commitment to implementing the country programmes in close partnership with national authorities and in accordance with national priorities. Management emphasized continued support for demographic resilience and the three transformative results, while strengthening national capacities, mobilizing sustainable financing and supporting South-South and triangular cooperation.

96. The Executive Board took note of the first one-year extensions of the country programmes for Bangladesh, Togo and Venezuela, as approved by the UNFPA Executive Director, 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.

97. The Executive Board, in accordance with decision 2014/7, approved the UNFPA country programme documents for Albania (DP/FPA/CPD/ALB/6), Botswana (DP/FPA/CPD/BWA/8), Burkina Faso (DP/FPA/CPD/BFA/9), Cameroon (DP/FPA/CPD/CMR/9), Guatemala (DP/FPA/CPD/GTM/9), Lao People's Democratic Republic (DP/FPA/CPD/LAO/8), Mali (DP/FPA/CPD/MLI/9), Mozambique (DP/FPA/CPD/MOZ/11), Tajikistan (DP/FPA/CPD/TJK/6), Thailand (DP/FPA/CPD/THA/13), Viet Nam (DP/FPA/CPD/VNM/11) and Zimbabwe (DP/FPA/CPD/ZWE/9).

UNOPS segment

XI. Statement by the UNOPS Executive Director

98. The Executive Director of UNOPS framed his statement around results and reform, emphasizing that rebuilding trust in multilateralism required institutions to demonstrate tangible impact while continuing to strengthen accountability. He highlighted implementation of the UNOPS Strategic Plan, 2026-2029, and emphasized the organization's ability to respond rapidly to partner demand through its fee-for-service model, including in fragile and high-risk settings.

99. The Executive Director presented examples of UNOPS delivery through its eight non-programmatic missions, which he described as internal practice areas for knowledge and learning designed to strengthen readiness to respond to partner demand, encompassing the triple planetary crisis; energy transition; resilience and sustainability in small island developing States; quality health care; just digital transformation; social protection, equality, education and jobs; the humanitarian-development-peace nexus; and food systems transformation. He highlighted activities in areas including climate resilience, renewable energy, health infrastructure and procurement, digitalization, livelihoods, humanitarian and early-recovery operations and infrastructure in conflict-affected settings.

100. The Executive Director also outlined UNOPS efforts, at the request of the Secretary-General, to develop a temporary mechanism aimed at facilitating the transit of critical commodities, namely of fertilizers and related raw materials, through the Strait of Hormuz in order to mitigate potential food-security consequences. He explained that the proposed mechanism would monitor and verify the transit of vessels carrying such commodities and build confidence among the parties concerned.

101. Turning to institutional reform, the Executive Director reported continued progress in strengthening internal audit, ethics, investigations, risk management, transparency, internal controls and accountability and noted the completion of the comprehensive response plan. He emphasized that reform efforts would continue through greater use of foresight, strengthened partnership development, integration of service lines, a strengthened geographic footprint, and further digital transformation, with increased attention to outcomes and impact.

102. The Executive Director characterized UNOPS' financial outlook as robust. He reported implementation of project services exceeding \$2.7 billion in 2025, an average cost-recovery rate of 4.2 per cent and more than \$3 billion in new agreements. Given UNOPS' self-financed fee-for-service model, he stressed the importance of reinstating a predictable working-capital mechanism to enable responsible multi-year institutional investment while preserving operational agility.

103. Delegations commended UNOPS for its operational agility, implementation capacity and delivery in fragile and conflict-affected environments. They welcomed progress in governance, accountability, internal controls and risk management and encouraged continued transparent reporting on the effectiveness and impact of institutional reforms. Delegations emphasized the importance of preserving UNOPS' distinctive implementation mandate and fee-for-service model while ensuring alignment with national priorities.

104. Delegations also highlighted UNOPS support in infrastructure, public procurement, health, climate resilience, digitalization, transport and capacity development. Delegations encouraged further attention to climate adaptation, accessible green technologies, technology transfer, digital inclusion and participation of suppliers from developing countries in United Nations procurement. They welcomed efforts to strengthen procurement transparency, local participation and national capacity.

105. On UN80, delegations encouraged UNOPS to contribute to greater cooperation, shared services and operational integration across the United Nations development system while preserving its operational agility

and distinct business model. Positions on possible structural reform involving UNDP and UNOPS reflected those expressed under the dedicated UN80 agenda item.

106. In response, the Executive Director emphasized UNOPS' role in addressing implementation gaps and market failures, particularly in conflict-affected countries, climate adaptation, energy infrastructure and early recovery. He explained that organizational reforms were intended to create a more integrated structure, strengthen preparedness and foresight and reinforce accountability for delivery. He reaffirmed UNOPS' commitment to partnership across the United Nations system and stressed the importance of country-level arrangements centred on national priorities and the United Nations Sustainable Development Cooperation Framework.

107. UNOPS management also reported that procurement represented approximately 40 per cent of the organization's delivery value in 2025. Two thirds of contracts had been awarded to micro-, small and medium-sized enterprises, with nearly 6,000 suppliers from 173 countries, more than half of them local suppliers in countries of implementation. Management emphasized that UNOPS procurement and project-management services were intended to reduce implementation risks, strengthen national systems and enable partners to achieve greater value for money rather than replace national or private-sector capacity.

XII. Financial, budgetary and administrative matters

108. Under agenda item 7, the Executive Board considered an update on implementation of the findings of the 2024 report of the Board of Auditors, the distribution of excess reserves and alternative options to the existing arrangements governing UNOPS reserves.

109. UNOPS management reported continued strengthening of internal controls, monitoring and oversight, including in infrastructure project management, accountability, external contracting and procurement. It reported that 28 of 34 open recommendations had been closed as part of the 2025 audit. At the end of 2025, liquid excess reserves exceeded \$93 million, calculated in accordance with the methodology approved by the Executive Board and disclosed in the financial statements. Distribution of liquid excess reserves remained paused pending further decision by the Board.

110. Management explained that, as a self-financing organization without assessed or voluntary core contributions, UNOPS required a predictable mechanism for multi-year institutional investment. It proposed further development of a working-capital approach that would distinguish resources required for organizational sustainability from liquid excess reserves available for distribution, while subjecting the mechanism to clear controls, disclosure and Executive Board oversight. Management stressed that the proposed approach was not intended to return to the arrangements in place in 2022 and reaffirmed that the return of excess reserves to partners was not being called into question, while emphasizing the need to retain sufficient resources to sustain the organization and its operating model.

111. Delegations welcomed progress in strengthening financial management, governance, accountability and implementation of the recommendations of the Board of Auditors. They recognized the need to balance prudent reserve management and the distribution of material excess reserves with UNOPS' need for sufficient financial flexibility to make necessary institutional investments. Delegations emphasized that any revised reserve framework should define clearly the purpose and limits of a multi-year investment reserve, establish predictable methodologies and delegation thresholds, retain effective Executive Board oversight and provide transparent and regular reporting. One delegation stressed that the lessons of the former Sustainable Investments in Infrastructure and Innovation initiative (S3i) should remain an important reference and cautioned against reversing safeguards established by the Executive Board. Several also emphasized that changes should be gradual and informed by evidence that governance reforms and risk-management measures had become firmly embedded.

112. One delegation supported establishment of a working-capital fund subject to a limit of 10 per cent of reserves for internal, operational and non-programmatic improvements and annual reporting to the Executive Board in a dedicated appendix accompanying the report of the Board of Auditors. In response, UNOPS management welcomed the inputs provided by delegations and indicated that it would continue working with the Executive Board towards arrangements providing greater flexibility alongside robust controls, detailed and transparent reporting and appropriate safeguards.

XIII. Process innovation and digitalization programme

113. Under agenda item 8, the Executive Board considered the annual financial report on the status, utilization and balance of the budget allocated to the UNOPS Process Innovation and Digitalization Programme. Management reported that, three and a half years into implementation, 13 projects had been completed and the programme was generating increasingly concrete operational benefits through simplified processes, new systems and greater use of artificial intelligence, supported by responsible governance and organizational readiness. Management emphasized that solutions developed under the programme were designed to be available to other United Nations entities and interoperable with different enterprise resource planning systems.

114. Management reported that implementation remained on track financially and against the approved roadmap and clarified that the programme did not include replacement of the UNOPS enterprise resource planning system, work on which had previously been postponed by the Executive Board. UNOPS requested \$13.45 million from liquid excess reserves for 2027 to complete the multi-year programme, protect existing investments and retain the specialized capacities required for implementation.

115. African members welcomed the progress reported and expressed readiness to support the requested financing from liquid excess reserves in order to avoid disruption to activities still under implementation. They emphasized the need for continued risk management and called for future reporting to focus increasingly on benefits, results and sustainability, including measurable improvements in efficiency, decision-making, compliance and service delivery, as well as recurrent costs, institutional responsibilities and resource requirements beyond 2027. Management confirmed that the next report, at the first regular session 2027, would provide further information on risks, governance, artificial intelligence and benefits realization.

Joint segment

XIV. Other matters

116. Under agenda item 11, adoption of decisions, the Executive Board considered six draft decisions before it for adoption at the second regular session 2026.

117. The Executive Board adopted decisions under the following agenda items: item 2, update on the assessment of how the Executive Board executes its governance and oversight functions; item 3, UNDP structured funding dialogue; item 5, UNFPA structured funding dialogue; item 7, UNOPS financial, budgetary and administrative matters on the update on the distribution of excess reserves; item 8, UNOPS process innovation and digitalization programme; and item 9, engagement with the UN80 initiative.

118. The Executive Board then returned to agenda item 1, organizational matters, and considered the tentative workplan for the first regular session 2027. Following its introduction by the Secretary of the Executive Board, the Executive Board approved the tentative workplan. The draft annual workplan of the Executive Board for 2027 was also introduced and would be presented at the first regular session 2027 for approval.

119. The second regular session 2026 was then declared closed.