





## EXECUTIVE BOARD DECISION TRACKING TABLE FOR 2021

The following matrix keeps track of the implementation of specific and time-bound requests to UNFPA contained in Executive Board decisions. The decision-tracking matrix is revised on a regular basis to keep the information relevant and up-to-date.


The full text of the Decisions per Executive Board sessions is available by clicking on the decision. The full compendium of Decisions adopted by the Executive Board in 2021 can be found on the [UNFPA Executive Board Website](#).


The status of a decision is indicated as follows: **(1) GREEN** ● signifies (a) ‘completed’ (action has been completed or decision is no longer relevant) or (b) ‘ongoing’ (action in progress, if a recurring item); **(2) YELLOW** ● signifies an action is ‘partially completed’ (action in progress, with a due date, if relevant).



| Decision   | Category                                 | Responsible division(s)                         | Request  | Deadline | Progress and follow-up action  | Status              |
|--|--|---|--|----------|--|---------------------|
| <b>First Regular Session 2021 (1-4 February 2021)</b>  |  |   |  |          |  |                     |
| <a href="#">2021/1 Reports of UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2019</a> | Recommendations of the Board of Auditors |   | Para 1. Welcomes the unqualified audit opinions on UNDP, UNCDF, UNFPA and UNOPS issued by the United Nations Board of Auditors for 2019;   |          |  | No actions required |
|  | Recommendations of the Board of Auditors | Office of the Executive Director, Ethics Office | Para 2. Calls upon UNDP, UNCDF, UNFPA and UNOPS to harmonize further their reporting formats on the implementation of the Board of Auditors recommendations, including, where possible, the timeframes for their detailed reporting and the categorization of recommendations into those that are priority, and any other priorities;                    | Ongoing  | UNFPA led the process of harmonizing the reporting format and concluded the process in March 2022. The harmonized template is circulated with UNDP, UNOPS and UNCDF for use in the next reporting cycle. | Completed<br>●      |
|  | Recommendations of the Board of Auditors |   | Para 3. Notes the progress made by UNDP in addressing the top seven audit-related priorities in 2018-2019;   |          |  | No actions required |
|  |  |   | Para 4. Endorses the suggested top seven audit-related management priorities for the biennium 2020-2021;   |          |  | No actions required |
|  |  |   | Para 5. Acknowledges the progress achieved by UNDP in the implementation of the recommendations of the Board of Auditors for the year ended 31 December 2019, strongly encourages UNDP to continue implementing the recommendations, as well as the remaining recommendations from prior years, for closure, and requests UNDP to include the impacts of |          |  | No actions required |

| Decision | Category                                 | Responsible division(s)  | Request  | Deadline | Progress and follow-up action  | Status  |
|----------|--|--|--|----------|--|---|
|          |  |  | implemented recommendations, including on organizational culture, in its reporting on audit recommendations;   |          |  |   |
|          |  |  | Para 6. Takes note of the observations by the Boards of Auditors relating to fraud risk management, and encourages UNDP to continue with its organization-specific anti-fraud strategy and advance the implementation of the fraud risk management action plan;  |          |  | No actions required   |
|          |  |  | Para 7. Encourages UNDP to coordinate its actions in response to the Board of Auditors recommendations with its actions to address the Office of Audit and Investigations audit entitled “Performance Audit of UNDP Global Environmental Facility (GEF) Management”;   |          |  | No actions required   |
|          |  |  | Para 8. Supports the ongoing efforts of UNCDF in implementing the recommendations of the United Nations Board of Auditors for the year ended 31 December 2019;   |          |  | No actions required   |
|          | Recommendations of the Board of Auditors | Office of the Executive Director/ Division for Management Services       | Para 9. Acknowledges the progress achieved by UNFPA in the implementation of the recommendations of the Board of Auditors for the financial period ended on 31 December 2019, welcomes the further measures planned by the organization, and strongly encourages UNFPA to continue implementing the recommendations of the Board of Auditors from prior years for closure; | Ongoing  | UNFPA continued to achieve a very high implementation rate for the BoA recommendations. In the BoA report issued in July 2021, UNFPA successfully closed 27 out of 33 recommendations and thereby achieved an 82% implementation rate. UNFPA has also implemented five out of six remaining recommendations in March 2022. The remaining one recommendation is related to the development of the global travel module that is led by UNDP on behalf of other UN agencies with a launch date of January 2023.                                     | Completed    |
|          | Recommendations of the Board of Auditors | Office of the Executive Director/ Division for Management Services; ITSO | Para 10. Looks forward to the UNFPA enterprise risk management policy in 2021 and to the enterprise resource planning system in 2022 to support the implementation and closing of outstanding recommendations;   | 2022     | UNFPA issued its new ERM policy in March 2022 and therefore the action pertaining to this element of the decision is completed.<br><br>As discussed at the informal Board session held in March 2022, UNFPA decided to adopt the inter-agency shared Quantum ERP system. This will help to ensure compatibility and cooperation across the ERP system with other agencies.<br><br>The new ERP system went live in January 2023 and initial feedback is positive while the organization works through the hyper-care period of increased support. | Completed  |




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|          |  |                         |   |          | A number of controls are implemented within the new system and one of the key benefits from the new ERP will be provision of better and more timely information to drive management action. The adopted technology will support the realization of an interoperability mechanism to cooperate with other funds and programmes. |                     |
|          | Recommendations of the Board of Auditors |                         | Para 11. Acknowledges the progress UNOPS has achieved in the implementation of recommendations of the Board of Auditors made for the year ended 31 December 2019, encourages UNOPS to continue their efforts in implementing the recommendations, and looks forward to the next report on implementation. |          |  | No actions required |

| Decision   | Category                         | Responsible division(s)   | Request   | Deadline | Progress and follow-up action  | Status   |
|--|----------------------------------|---|---|----------|--|--|
| <b>Annual Session 2021 (7-11 June 2021)</b>  |                                  |   |   |          |  |  |
| <a href="#">2021/8 Implementation of the UNFPA Strategic Plan, 2018-2021: Report of the Executive Director</a> | Annual Report and Strategic Plan |   | Para 1. Welcomes the unqualified audit opinions on UNDP, UNCDF, UNFPA and UNOPS issued by the United Nations Board of Auditors for 2019;  |          |  | No actions required  |
|  |                                  |   | Para 2. Notes with appreciation the progress made by UNFPA in achieving the results of the UNFPA strategic plan, 2018-2021, pursuant to the integrated results and resources framework, during the penultimate year of its implementation   |          |  | No actions required  |
|  | Annual Report and Strategic Plan | Division for management services, Division of Communications and Strategic Partnerships, Policy and Strategy Division | Para 3. Notes with concern the widening financing gap in achieving the three transformative results as a result of the COVID-19 pandemic, and in this regard calls on UNFPA to set ambitious yet prudent income projections, coupled with a pragmatic yet achievable resource mobilization strategy for the next strategic plan, 2022-2025. | Ongoing  | UNFPA has set ambitious, yet achievable income targets which form the basis of its Integrated Budget proposal for 2022-2025. | Ongoing<br> |
| <a href="#">2021/9 UNFPA evaluation</a>  | Evaluation                       |   | Para 1. Takes note of the present report on the evaluation function, and of the programme of work and budget of the Evaluation Office in 2021;  |          |  | No actions required  |
|  |                                  |   | Para 2. Welcomes the efforts made by UNFPA and the progress achieved in strengthening the evaluation function, in actively adapting the evaluation function to the COVID-19 crisis, in  |          |  | No actions required  |


| Decision | Category | Responsible division(s)                         | Request  | Deadline                    | Progress and follow-up action   | Status   |
|----------|----------|---|--|-----------------------------|---|--|
|          |          |   | <p>contributing to United Nations system-wide evaluation efforts and in fostering national evaluation capacity development;</p> <p>Para 3. Reaffirms the role played by the evaluation function and underscore the importance of high-quality, independent evaluative evidence in the context of the UNFPA Strategic Plan, 2018-2021, and its contribution to the development of the new UNFPA strategic plan for 2022-2025, and implementation of the 2030 Agenda for Sustainable Development;</p>  |                             |   | No actions required  |
|          |          | Policy and Strategy Division, Evaluation Office | <p>Para 4. Encourages UNFPA to design its integrated results and resources framework in line with applicable guidance of the 2020 quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR), and requests UNFPA to harmonize, where appropriate, its integrated results and resources framework with other United Nations entities, with a focus on all results levels, and maximize the use of common results indicators, all with the goal of advancing United Nations development system contributions to the Sustainable Development Goals and to further strengthen system-wide evaluation;</p> | Second Regular session 2021 | <p>As recommended in the 2020 quadrennial comprehensive policy review, the UNFPA strategic plan (2022-2025) goal and outcomes have been conceptualized based on the 2030 Agenda for Sustainable Development (General Assembly resolution 70/1), with the results to be achieved by 2030. Hence, the impact and outcome indicators in the integrated results and resources framework (IRRF) are either the same or closely related to the Sustainable Development Goal (SDG) indicators. By adopting the SDG indicators in the UNFPA IRRF, the outcomes of the UNFPA strategic plan, 2022-2025, reflect the results shared with other partner organizations. The IRRF also includes some indicators at the output level that measure the contribution to joint programmes. Common indicators are the same in the results and resources frameworks of at least two entities. They are drawn, where possible, directly from other globally agreed frameworks – including the QCPR Monitoring and Reporting Framework, 2021-2024. Complementary indicators are not repeated verbatim in the results and resources frameworks of another United Nations entity. However, they are related to or provide different but complementary insights into the same issue, high-level result and/or area of complementary work.</p> | <p>Completed</p>  |

| Decision | Category   | Responsible division(s)   | Request   | Deadline                    | Progress and follow-up action   | Status   |
|----------|------------|---|---|-----------------------------|---|--|
|          | Evaluation | Policy and Strategy Division, Evaluation Office, Office of the Executive Director | Para 5. Requests UNFPA to provide in a timely manner, ahead of the second regular session of 2021, more detailed information on the integrated results and resources framework, including on its relationship to the QCPR monitoring and reporting framework; | Second regular session 2021 | The Integrated Results and Resources Framework was developed and shared with the Executive Board in advance of the Second Regular Session 2021; it took note of the IRRF in the decision endorsing the new Strategic Plan.  | Completed<br> |
|          | Evaluation | Policy and Strategy Division, Division for management services                    | Para 6. Encourages UNFPA to continue to increase investments towards an allocation of at least 1.4 per cent and up to 3 per cent of its total programme expenditure to the evaluation function, as articulated in the UNFPA Evaluation Policy of 2019.        | Ongoing                     | <p>UNFPA's commitment to provide sufficient resources for the evaluation function is reflected in the steady increase in investments over the years. Even in times of financial challenges and reductions in income during the 2014-2017 and 2018-2021 cycle, UNFPA safeguarded the budgets for the two independent functions and did not reduce their allocations, unlike for other parts of the organization. This is evidenced by an increase of over 308% in the Evaluation Office (from \$4.2 million in 2010 to \$17.2 million for 2022-2025).</p> <p>UNFPA has provided additional resources for the evaluation function in its Integrated Budget 2022-2025 proposal which was approved by the Executive Board. In addition, the quadrennial budgeted evaluation plan (QBEP) 2022-2025 includes funding for all planned centralized and high level and strategic decentralized evaluations. UNFPA has further strengthened the financial ring-fencing mechanism to support the implementation of regional and country programme evaluations.</p> <p>Mirroring the rising income of the organization, the expenditure on evaluation nearly tripled between 2014 and 2022. Overall, the expenditure for the evaluation function in 2022 amounted to \$9.7 million,</p> | On-going<br>  |


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|  |                                  |                         |   |          | <p>the highest amount ever spent in the evaluation function.</p> <p>In relative terms, this represents 0.80 per cent of the total UNFPA programme expenditure, as compared to 0.83 per cent in 2021. Although the ratio is below the evaluation policy norm of 1.4% to 3% of the total programme budget for the evaluation function, in real terms, the total expenditure on evaluation function in 2022 increased by 7 per cent over 2021 (\$9.03 million), the highest amount ever spent in the evaluation function..</p> <p>In terms of economies of scale, as the income of the organization grows, the proportion of spending on evaluation will conversely decrease, even with nominal growth and additional investments. Thus, the relative decrease in the ratio of evaluation expenditure is reflective of the increased total programme expenses in 2022. Further proposals will be included in the new evaluation policy to be presented to the Board for approval at the first regular session 2024.</p> |                     |
| <a href="#">2021/11 Reports of UNDP, UNFPA and UNOPS on internal audit and investigations.</a> | Internal Audit and Investigation |                         | Para 1. Welcomes the progress of UNDP, UNFPA and UNOPS in addressing audit-related management issues in 2020;   |          |  | No actions required |
|  |                                  |                         | Para 2. Notes with appreciation efforts to implement outstanding audit recommendations from previous reports;   |          |  | No actions required |
|  |                                  |                         | Para 3. Appreciates that UNDP, UNFPA and UNOPS have provided information on financial losses due to fraud, and encourages UNDP, UNFPA and UNOPS management to continue to improve their anti-fraud measures and fraud recovery rates; |          |  | No actions required |


| Decision                                 | Category | Responsible division(s)  | Request  | Deadline                        | Progress and follow-up action   | Status   |
|--|----------|--|--|---------------------------------|---|--|
| <a href="#">and management responses</a> |          | Office of Audit and Investigation Services                                   | Para 4. Notes that the implementation of decision 2020/10 remains in progress, and in this regard calls on the offices of internal audit and investigation of UNDP, UNFPA and UNOPS to work with UNICEF, UN-Women and the World Food Programme and agree on harmonized definitions and reporting for audit and investigation matters, where applicable, to provide the Executive Boards with a more coherent overview of findings and results; | Annual Session 2022             | The UNFPA Office of Audit and Investigation Services together with counterparts from UNDP, UNICEF, UN-Women and UNOPS have agreed on a final harmonized template for the annual report to the Executive Boards.<br><br>UNFPA adopted the harmonized approach for the first time in the preparation of the 2021 OAIS Annual Report, which was presented at the Annual Session in June 2022.  | Completed<br> |
|  |          | Office of Audit and Investigation Services                                   | Para 5. Encourages the offices of internal audit and investigation of UNDP, UNFPA and UNOPS to share with the Executive Board the outcomes of the working group on audit reporting, and encourages them to include analysis on longer-term trends in internal audit and investigation findings in their annual reports to the Executive Board;   | Annual session 2022             | The UNFPA Office of Audit and Investigation Services together with counterparts from UNDP, UNICEF, UN-Women and UNOPS have agreed on a final harmonized template for the annual report to the Executive Boards.<br><br>UNFPA adopted the harmonized approach for the first time in the preparation of the 2021 OAIS Annual Report, which was presented at the Annual Session in June 2022.  | Completed<br> |
|  |          | Office of the Executive Director, Office of Audit and Investigation Services | Para 6. Encourages the offices of internal audit and investigation of UNDP, UNFPA and UNOPS to continue holding regular informal briefings for Member States, as needed, including in advance of the annual session of the Executive Board;  | Annual session 2022 and Ongoing | The Office of Audit and Investigation Services is at the disposal of Member States to hold meetings, as needed, in addition to the usual informal meeting presenting the annual report to the Executive Board ahead of its annual session.<br><br>In accordance with EB Decision 2022/15 (Paragraph 4) and as reiterated in EB Decision 2022/22 and 2023/7 - OAIS will, as from 2023, provide regular closed briefings to the Board, in a timely manner and throughout the year on potential red flags, audit findings, and the status of investigations, with due regard for confidentiality and privacy. The first such | Ongoing<br> |


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|   |                                  |                         |   |  | closed briefing took place at the Board Informal on 26 July 2023 organized by OAIS. The modalities of other future closed sessions will be coordinated through discussion with the Executive Board and the Bureau. |   |
|   | Internal Audit and Investigation |                         | Para 7. Takes note of the annual report of the Office of Audit and Investigations on internal audit and investigation activities in 2020 (DP/2021/14) and its annexes, and the management response thereto; |  |  | No actions required   |
| Para 8. Recalls decision 2021/1, and reiterates its encouragement to UNDP to continue with its organization-specific anti-fraud strategy and to advance the implementation of the fraud risk management action plan, and also reiterates its encouragement to UNDP to coordinate its actions in response to the Board of Auditors recommendations with its actions to address the Office of Audit and Investigations audit entitled “Performance Audit of UNDP Global Environmental Facility (GEF) Management”; |                                  |                         |   |  | No actions required  |   |
| Para 9. Expresses continuing support for the internal audit and investigation functions of UNDP;  |                                  |                         |   |  | No actions required  |   |
| Para 10. Takes note of the annual report of the Audit and Evaluation Advisory Committee;  |                                  |                         |   |  | No actions required  |   |
| Para 11. Takes note of the continued number of audit recommendations related to programme management, procurement and financial management, including management of implementing partners, and encourages UNDP to take continued steps to address recurring recommendations;  |                                  |                         |   |  | No actions required  |   |
| Para 12. Takes note of (a) the report of the Office of Audit and Investigation Services on UNFPA internal audit and investigation activities in 2020 (DP/FPA/2021/6); (b) the opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the UNFPA framework of governance, risk management and control (DP/FPA/2021/6/Add.1); and (c) the management response to the report of the Office of Audit and Investigation Services and the report of the Oversight Advisory Committee;    |                                  |                         |   |  | No actions required  |   |
| Para 13. Takes note of the annual report of the Oversight Advisory Committee (DP/FPA/2021/6/Add.2);   |                                  |                         |   |  | No actions required  |   |
| Internal Audit and Investigation  |                                  |                         | Division for Human Resources, Division for management services, Office of the Executive Director  | Para 14. Expresses continuing support for the strengthening of the internal audit and investigation functions at UNFPA, notes with concern the number of investigation cases carried over from past years, and calls on UNFPA management to provide sufficient resources for the investigation function to effectively | Ongoing  | UNFPA’s commitment to provide sufficient resources for the independent internal audit and oversight function is reflected in the steady increase in investments over the years. Even in times of financial challenges and reductions in income during the 2014-2017 and 2018-2021 cycle, UNFPA safeguarded the budgets for the two independent functions and did not reduce their allocations, unlike |



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|--|----------------------------------|--|--|----------|---|--|
|  |                                  |  | deploy these resources to reduce the caseload;   |          | for other parts of the organization. This is evidenced by an increase of 133% in the Office of Internal Audit and Investigations Services (from \$17.1 million in 2010 to \$39.9 million for 2022-2025).  |  |
|  | Internal Audit and Investigation | Office of Audit and Investigation Services   | Para 15. Acknowledges and supports the Office of Audit and Investigation Services in joint audit and investigation activities;   |          |   | No actions required  |
|  | Internal Audit and Investigation | Office of the Executive Director, Division for Human Resources, Division for management services | Para 16. Notes the ratings for audits concluded in 2020, and encourages management to continue to take steps to implement new and outstanding audit recommendations and to address areas of recurring recommendations; | Ongoing  | UNFPA, through its regular Oversight Compliance Monitoring Committee (OCMC) meetings, has started following up on the areas with recurring recommendations. There has been marked improvement in the audit reports rating in 2021. In 2021, UNFPA achieved 99% implementation rate for all internal audit recommendations that were due by 31 December 2021. UNFPA has also made substantial progress in reducing long outstanding recommendations. | Completed. and on-going<br> |
|  | Internal Audit and Investigation |  | Para 17. Takes note of the annual report of the Internal Audit and Investigations Group for 2020 (DP/OPS/2021/2) and the management response;  |          |   | No actions required  |
| Para 18. Takes note of the significant progress made in implementation of audit recommendations;   |                                  |  |  |          | No actions required   |  |
| Para 19. Takes note of Internal Audit and Investigations Group compliance with international standards as confirmed in an external quality assessment of its investigation function;   |                                  |  |  |          | No actions required   |  |
| Para 20. Takes note of the opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the organization's framework of governance, risk management and control (in line with Executive Board decision 2015/13); |                                  |  |  |          | No action required  |  |
| Para 21. Takes note of the annual report of the Audit Advisory Committee for 2020 (in line with Executive Board decision 2008/37).   |                                  |  |  |          | No action required  |  |
| <a href="#">2021/12</a>  | Ethics                           |  | Para 1. Takes note of the reports of the ethics offices of UNDP, UNFPA and UNOPS (DP/2021/15, DP/FPA/2021/7 and DP/OPS/2021/3);  |          |   | No actions required  |


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|--|----------|-------------------------|--|----------|-------------------------------|---------------------|
| <a href="#">Reports of the ethics offices of UNDP, UNFPA and UNOPS</a> |          |                         | Para 2. Notes the progress made by the UNDP Ethics Office in strengthening the ethical culture of UNDP;                  |          |                               | No actions required |
|  |          |                         | Para 3. Welcomes the continued progress in the work of the UNFPA Ethics Office;  |          |                               | No actions required |
|  |          |                         | Para 4. Notes the progress made by the UNOPS Ethics and Compliance Office in strengthening the ethical culture of UNOPS. |          |                               | No action required  |
|  |          |                         |  |          |                               |                     |

| Decision  | Category       | Responsible division(s)   | Request   | Deadline            | Progress and follow-up action   | Status  |
|---|----------------|---|---|---------------------|---|---|
| <b>Second Regular Session 2021 (31 August – 2 September 2021)</b> |                |   |   |                     |   |   |
| <a href="#">2021/17 UNFPA Strategic Plan, 2022-2025</a>           | Strategic Plan |   | Para 1. Notes with appreciation the inclusive and consultative process undertaken by UNFPA in developing its new strategic plan (contained in document DP/FPA/2021/8);  |                     |   | No actions required   |
|   |                |   | Para 2. Notes with appreciation the efforts undertaken by UNFPA to align its Strategic Plan with General Assembly resolutions 70/1 of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”, and 75/233 of 21 December 2020 on the quadrennial comprehensive policy review of operational activities for development of the United Nations; |                     |   | No actions required   |
|   | Strategic Plan | Policy and Strategy Division, Division for management services, Division of Communications and Strategic Partnerships, Technical Division | Para 3. Endorses the UNFPA Strategic Plan, 2022-2025, which shall be implemented consistent with this decision, takes note of its annexes (available on the UNFPA website), and requests UNFPA to provide updated baselines and targets for the integrated results and resources framework of the new Strategic Plan at the annual session of the Executive Board in 2022;              | Annual Session 2022 | UNFPA prepared the baselines and targets for the indicators of the strategic plan 2022-2025 in preparation for the annual session of the Executive Board in 2022. | Completed  |
|   | Strategic Plan | Policy and Strategy Division, Division for management services, Division of Communications and Strategic Partnerships,                    | Para 4. Notes that the Strategic Plan is the overall strategic framework for UNFPA and is not intergovernmentally negotiated, and acknowledges that the Strategic Plan and its annexes include some terms that have not been intergovernmentally endorsed in the United Nations system;   |                     |   | No action required  |

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|          |                | Technical Division  |  |          |  |  |
|          | Strategic Plan | Policy and Strategy Division, Division for management services, Division of Communications and Strategic Partnerships, Technical Division | Para 5. Requests UNFPA to implement its Strategic Plan and its annexes in accordance with the Programme of Action of the International Conference on Population and Development, the Beijing Declaration and Platform for Action and the outcome documents of their reviews, while taking note of the outcome documents of the regional review conferences on population and development, and stressing that those outcomes provide region-specific guidance on population and development beyond 2014 for each region that adopted the particular outcome document, as well as in accordance with the 2030 Agenda for Sustainable Development, with the agreement and consent of the host country, taking into account the different national legislation and cultural backgrounds, capacities and levels of development, and respecting national policy space, while remaining consistent with relevant international rules and commitments, and in conformity with universally recognized international human rights; | Ongoing  | UNFPA implemented its 2022-2025 Strategic Plan, including global and regional programmes, and its annexes, in accordance with this decision. | Completed<br> |

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|--|-------------------|---|---|---------------------------------------|--|--|
|  | Strategic Plan    | Policy and Strategy Division, Division for management services, Division of Communications and Strategic Partnerships, Technical Division | Para 6. Recalls its decision 2021/9, paragraph 4, and requests UNFPA to include in the annual reports of the Executive Director on the implementation of the Strategic Plan, 2022-2025, including in its midterm review, information on results jointly achieved with United Nations development system entities identified through common and complementary indicators.  | Annual reports 2022, 2023, 2024, 2025 | UNFPA reflected results achieved jointly with UN development entities in its reporting as requested. | Completed<br> |
| <a href="#">2021/18 UNFPA integrated budget, 2022-2025</a> | Integrated Budget |   | Para 1. Welcomes the UNFPA integrated budget, 2022-2025 (DP/FPA/2021/9), which present a single, integrated budget that includes all budgetary categories, with an improved focus on results and harmonized in methodology and presentation, including on cost classification, attribution and recovery, with UNDP, UNICEF and UN-Women, as approved by the Executive Board in decision 2020/12 on the joint comprehensive cost recovery policy (DP/FPA-ICEF-UNW/2020/1); |                                       |  | No actions required  |
|  |                   |   | Para 2. Also welcomes the transparent and consultative process undertaken by UNFPA in the development of the integrated budget, 2022-2025;  |                                       |  | No actions required  |
|  |                   |   | Para 3. Acknowledges with appreciation the inclusion of a new cost-classification category on independent oversight and assurance activities, with separate budget lines for the UNFPA Evaluation Office and the Office of Audit and Investigation Services, as part of ongoing efforts to strengthen and clarify financial reporting to further improve Member States understanding of the financial position of UNFPA;  |                                       |  | No actions required  |
|  |                   |   | Para 4. Takes note of the results and resource requirements in the UNFPA integrated budget estimates for 2022-2025, as contained in DP/FPA/2021/9;  |                                       |  | No actions required  |
|  |                   |   | Para 5. Also takes note of the report of the Advisory Committee on Administrative and Budgetary Questions (DP/FPA/2021/12) on the UNFPA integrated budget, 2022-2025, and the recommendations of the Advisory Committee, and requests UNFPA to address the recommendations and to report back to the Executive Board on actions taken;  |                                       |  | No actions required  |
|  |                   |   | Para 6. Further takes note of the presentation of activities and associated costs reflected in UNFPA integrated budget, 2022-2025;  |                                       |  | No actions required  |
|  |                   |   | Para 7. Approves gross resources of \$839.9 million, representing the institutional budget estimates for 2022-2025, and notes that these estimates include \$235.5 million for indirect cost recovery from other resources;   |                                       |  | No actions required  |
|  |                   |   | Para 8. Also approves \$204.5 million of the projected regular resources as a ceiling for global and regional programmes for 2022-2025, noting that this amount cannot be exceeded without approval by the Executive Board;   |                                       |  | No actions required  |
|  |                   |   | Para 9. Further approves an annual amount of \$10 million of regular resources for the emergency fund, recalling Executive Board decision 2015/3, and reaffirms the existing authorization for the  |                                       |  | No actions required  |

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|---|-----------------------------|---|--|---------------------|--|--|
|   |                             |   | UNFPA Executive Director to increase the emergency fund by up to \$2 million beyond the ceiling in a given year if the number and extent of the emergencies so warrant;  |                     |  |  |
|   |                             |   | Para 10. Endorses the proposal of the Executive Director, similar to decisions 2008/6, 2012/13, 2013/32 and 2017/24, to grant her exceptional authority during 2022-2025 to access up to an additional \$5.6 million in regular resources for security measures, provided these are used for new and emerging security mandates, as defined by the directives of the United Nations Department of Safety and Security, and requests UNFPA to report to the Executive Board on the use of those funds in its annual statistical and financial review; |                     |  | No actions required  |
|   |                             | Policy and Strategy Division, Division for management services  | Para 11. Requests UNFPA, in conjunction with the midterm review of the Strategic Plan, to present a midterm review of the integrated budget.   | Annual session 2024 | At the annual session 2024, UNFPA presented the midterm review of the integrated budget in conjunction with the midterm review of the Strategic Plan, in accordance with this decision.  | Completed<br> |
| <a href="#">2021/19 UNFPA structured funding dialogue</a> | Structured Funding Dialogue |   | Para 1. Takes note with appreciation of the report on the UNFPA structured funding dialogue, 2020-2021 (DP/FPA/2021/10);   |                     |  | No actions required  |
|   |                             |   | Para 2. Notes the importance of sufficient and predictable regular (core) resources linked to intended and demonstrated results, as these are critical for UNFPA to deliver on the strategic plans for 2018-2021 and 2022-2025, respond to the coronavirus disease (COVID-19) pandemic and contribute to realizing the 2030 Agenda for Sustainable Development;  |                     |  | No actions required  |
|   |                             | Division of Communications and Strategic Partnerships, Policy and Strategy Division, Division for management services | Para 3. Recalls the importance of broadening the contributor base, and requests UNFPA to continue engaging with Member States to consider prioritizing contributions to UNFPA regular resources in a timely and predictable manner, in line with the funding compact, and also requests UNFPA to continue to make efforts in terms of visibility and recognition of contributions, in particular for regular resources;  | On-going            | UNFPA remains committed to the Funding Compact and is actively engaging with DCO and other UNDS entities around draft concepts for the Funding Compact 2.0. UNFPA is meeting almost all current UNDS commitments. The UNFPA core to non-core ratio was 29% in 2022, still below the 30% threshold. Despite efforts to diversify the number of donors to core, there were 96 donors in 2022, less than 101 in 2021. UNFPA did however see a 42% increase in funding to single-agency thematic funds from 2021 demonstrating progress in increasing other forms of flexible funding. UNFPA continues to work on expanding visibility for donors and engaging with them through the Structured Funding Dialogues. | Ongoing<br>   |

| Decision | Category | Responsible division(s)   | Request  | Deadline | Progress and follow-up action  | Status  |
|----------|----------|---|--|----------|--|---|
|          |          | Division of Communications and Strategic Partnerships, Policy and Strategy Division, Division for management services | Para 4. Notes the importance of flexible thematic funding as critical for UNFPA to be able to accelerate programming to meet the three UNFPA transformative results and the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the COVID-19 pandemic; |          |  | No actions required   |
|          |          | Division of Communications and Strategic Partnerships, Policy and Strategy Division, Division for management services | Para 5. Urges UNFPA to continue its dialogue with Member States, through the structured funding dialogues, on shifting from highly earmarked funds to more predictable and flexible funding, especially to core resources, and to support the commitments of the funding compact.                            | On-going | UNFPA remains committed to the Funding Compact and is actively engaging with DCO and other UNDS entities around draft concepts for the Funding Compact 2.0. UNFPA is currently meeting almost all current UNDS commitments. The UNFPA core to non-core ratio was 29% in 2022, still below the 30% threshold. Despite efforts to diversify the number of donors to core, there were 96 donors in 2022, less than 101 in 2021. UNFPA did however see a 42% increase in funding to single-agency thematic funds from 2021 demonstrating progress in increasing other forms of flexible funding. UNFPA continues to work on expanding visibility for donors and engaging with them through the Structured Funding Dialogues. | On-going<br> |