




## EXECUTIVE BOARD DECISION TRACKING TABLE FOR 2026


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 2025 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 2026</b>						
<b>2026/1</b> Reports of the UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2024			1. <i>Takes note</i> of the reports of UNDP, UNCDF, UNFPA and UNOPS (DP/2026/3, DP/2026/4, DP/FPA/2026/2, and DP/OPS/2026/1) on the implementation of the recommendations of the United Nations Board of Auditors for 2024;			
			2. <i>Notes</i> the unqualified audit opinions issued by the United Nations Board of Auditors on the financial statements of UNDP, UNCDF, UNFPA and UNOPS for the year ended 31 December 2024;			
			3. <i>Acknowledges</i> the progress made by UNDP, UNCDF, UNFPA and UNOPS in implementing and closing recommendations of the Board of Auditors;			
			4. <i>Encourages</i> the continued efforts of UNDP, UNCDF, UNFPA and UNOPS to further strengthen financial management, oversight and accountability, in line with the recommendations of the Board of Auditors;			
			5. <i>Calls</i> on UNDP, UNCDF, UNFPA and UNOPS to ensure the timely implementation of all outstanding recommendations;			
	Recommendation s of the Board of Auditors	OED	6. <i>Requests</i> UNDP, UNFPA and UNOPS to include in the harmonized format for reporting on the status of implementation of the Board of Auditors recommendations: (a) a	<i>First Regular Session 2027</i>	In due course, UNFPA will coordinate with the other entities as needed	<b>In Progress</b> ●



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			concise summary of key findings, priority recommendations and follow-up actions for the respective offices audited; and (b) an overview of key actions taken to strengthen core business processes;			
			<i>With regard to UNCDF:</i>  7. <i>Notes with concern</i> the low share of grants and other transfers in total expenditures and encourages UNCDF to increase the use of these financial instruments, in line with its mandate, in its 2026-2029 strategy cycle;			
	Recommendations of the Board of Auditors	Supply Chain Management Unit	<i>With regard to UNFPA:</i>  8. <i>Urges</i> UNFPA to take appropriate measures to strengthen supply chain management and address all open associated recommendations of the Board of Auditors, and requests UNFPA, in advance of the second regular session 2026, to provide a written update on actions taken;	<i>Second Regular Session 2026</i>	Several actions have been initiated and have yielded results in bringing down the number of outstanding recommendations. The organization is likely to address all but four recommendations by May 2026, and the remainder being addressed by Dec 2026 through ERP automation.	<b>In progress</b>  
			<i>With regard to UNOPS:</i> 9. <i>Notes with concern</i> the findings in the 2024 Board of Auditors report (A/80/5/Add.11), notably regarding governance weaknesses in infrastructure project management, one of UNOPS' key services, as well as insufficient internal controls in procurement, external contracting and accountability;			
			10. <i>Urges</i> UNOPS to address these findings and strengthen effective internal control, monitoring and oversight mechanisms to ensure a prudent application of accountability and procurement policies and procedures, including by ensuring the exceptional nature of direct contracting;			
			11. <i>Requests</i> UNOPS to provide an update on implementation efforts related to these issues at the second regular session 2026.			
2026/2 Engagement with the UN80 initiative			1. <i>Takes note</i> of the oral update by UNDP, UNFPA and UNOPS on the UN80 initiative and its implementation;			
			2. <i>Emphasizes</i> that documentation related to the UN80 initiative and its implementation should be shared with the Executive Board as soon as it becomes available, but no later than three weeks prior to any formal or informal session, allowing sufficient time for its examination;			


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			3. <i>Recalls</i> General Assembly resolutions 79/318 and 80/155, and stresses that the reform process should be inclusive, evidence-based and transparent;			
			4. <i>Further recalls</i> General Assembly resolutions 48/162 and 50/227, and reaffirms the Executive Board’s responsibility in considering and recommending, within its remit, any proposed structural changes to United Nations entities under its governance;			
			5. <i>Also recalls</i> General Assembly resolution 72/279, and as part of the UN80 initiative, requests UNDP, UNFPA and UNOPS to accelerate progress towards the full implementation of the already agreed reforms;			
			6. <i>Recognizes</i> the ongoing contributions of UNDP, UNFPA and UNOPS to the UNDP/UNOPS and UNFPA/UN-Women merger assessments, pursuant to the respective terms of reference, and requests that the complete and unredacted merger assessments and all annexes, based on a range of possible scenarios, are submitted for the consideration of the Executive Board;			
			7. <i>Emphasizes</i> the importance of the merger assessments to be evidence-based and, as appropriate, to take into account advice from independent experts in mergers;			
	UN80 initiative	Innovation and Transformation Branch	<p>8. <i>Requests</i> UNDP, UNFPA and UNOPS to meaningfully engage with the Executive Board on the merger assessments and to further provide, if not included in the merger assessments, additional evidence, analysis and information necessary to support informed decision-making, including, inter alia:</p> <p>(a) information on the potential implications of any mergers for mandates, governance structures, funding streams, normative functions, intergovernmental oversight arrangements, country programming arrangements, staffing and operational delivery;</p> <p>(b) alternative options for enhanced alignment, impact and efficiency;</p> <p>(c) internal legal advice;</p>		UNFPA is committed to ensuring that the Executive Board of UNDP/UNFPA/UNOPS receives accurate, transparent, and evidence-based information on the potential merger so that Member States can take the most informed decisions on the merger assessment. UNFPA also stands ready and is fully available to engage as needed with the Executive Board. There was a joint informal with the Boards on this issue on 30 April. Since Board decision 2026/2, a preliminary assessment and a Final Consolidated Report on the Strategic Merger Assessment of UNFPA and UN-Women have been shared with Member States. UNFPA remains committed to implementing all Executive Board decisions, including decision 2026/2 taken at the First Regular Session 2026	<b>In Progress</b> 

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			(d) risk assessments and risk registers; (e) cost-benefit analyses; (f) timelines for consultations; (g) summaries of stakeholder consultations;		of the Executive Board of UNDP/UNFPA/UNOPS.	
			9. <i>Requests</i> the Secretary-General to seek a legal opinion from the Office of Legal Affairs of the United Nations Secretariat on the outcome of the merger assessments with regard to implementation modalities, governance requirements and mandate preservation;			
			10. <i>Decides</i> to include an agenda item for decision on the UN80 initiative for each Executive Board session in 2026 and 2027 and requests that sufficient time be allocated for the discussion of UN80 reform proposals, including work packages most relevant to UNDP, UNFPA and UNOPS.			
2026/3 Update on the assessment of how the Executive Board executes its governance and oversight functions			1. <i>Recalls</i> its decision 2024/12 establishing a joint working group to consider the report of the Joint Inspection Unit entitled “Review of the governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women” (JIU/REP/2023/7), with the participation of the Executive Boards of the United Nations Children’s Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);			
			2. <i>Further recalls</i> that in decision 2024/12, the Executive Board requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session 2025;			
			3. <i>Welcomes</i> the update of the joint working group on the Joint Inspection Unit review presented at the first regular session 2026;			
			4. <i>Recalls</i> its decision 2025/22 and reiterates the requests contained therein;			
		Executive Board Branch	5. <i>Requests</i> the joint working group to continue to deliver on its mandate and to elaborate and share, by the annual session 2026, preliminary elements of proposals for the implementation of the Joint Inspection Unit recommendations, and to submit a report, including concrete proposals and, as appropriate, elements of a draft decision, for the independent consideration of the participating Executive Boards at their respective second regular sessions in 2026.			

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<b>2026/4</b> UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance			1. <i>Welcomes</i> the updates provided by UNDP, UNFPA and UNOPS on enterprise risk management and critical risks of strategic importance to support the role of the Executive Board in oversight and accountability of those entities;			
			2. <i>Also notes</i> the self-assessments of enterprise risk maturity presented by UNDP and UNOPS, in line with decision 2025/3;			
			3. <i>Further notes</i> that UNDP, UNFPA and UNOPS have established escalation processes to senior management, and requests that management ensure that the next annual enterprise risk management updates provide clear, consistent and transparent information on the circumstances and modalities under which higher-level or critical risks are escalated and communicated to the Executive Board;			
	UN80 initiative	Innovation and Transformation Branch and Office of the Executive Director	4. <i>Requests</i> that UNDP, UNFPA and UNOPS ensure that identified and emerging risks related to UN80 initiatives are systematically integrated into future enterprise risk management updates, at the same time ensuring that adequate attention is given to internal risks in future change processes and including, as appropriate, clear reporting on any material changes in risk assessments, mitigation measures and residual risk exposure;	First Regular Session 2027	This action item is well noted and will be included in the joint Risk paper to be submitted at the First Regular Session 2027.	<b>In Progress</b> 
			5. <i>Encourages</i> a continuous dialogue and exchange on enterprise risk management systems and procedures among UNDP, UNFPA and UNOPS and with other United Nations organizations towards harmonized practices and joint risk assessments, in particular at the country level, to improve efficiency and effectiveness in the pursuit of collective results;			
	Risk Management	Office of the Executive Director	6. <i>Requests</i> UNDP, UNOPS and UNFPA to ensure that principal risks, risk profiles and risk management practices presented to the Executive Board, are substantive and contextualized, and address critical uncertainties that may have negative	First Regular Session 2027	This action item is well noted and will be included in the joint Risk paper to be submitted at the First Regular Session 2027.	<b>In Progress</b> 

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			consequences for achieving outcomes.			
2026/5 Joint update on organizational culture			1. <i>Takes note of</i> the updates provided by UNDP, UNFPA and UNOPS on their efforts to strengthening organizational culture, with a shared focus on fostering a safe and value-driven environment that allows equal opportunities for all;			
			2. <i>Acknowledges</i> the information provided by UNDP, UNFPA, and UNOPS on the impact of their efforts to advance organizational culture, including, inter alia, results achieved, key findings of organization-wide surveys, and progress in promoting dignity and respect and eliminating all forms of discrimination;			
	Human Resources	Division for Human Resources	3. <i>Recalls</i> its decision 2024/1, paragraph 7, and reiterates the request for UNDP, UNFPA and UNOPS to include in future updates information on actions taken to enhance geographical distribution;	Ongoing	The 2026 EDGE survey will feature more granular data including geographical distribution, which will be included in future updates.	<b>In Progress</b> 
			4. <i>Recalls</i> its decision 2024/10 inviting the Office of the Ombudsman for the United Nations Funds and Programmes to present its annual report at the first regular session of the Executive Board, and requests this presentation take place annually as part of the agenda item on organizational culture;			
			5. <i>Encourages</i> UNDP, UNFPA and UNOPS to monitor the impact on personnel of organizational change processes and share results in future updates;			
	Human Resources	Division for Human Resources	6. <i>Requests</i> UNDP, UNFPA and UNOPS to inform and actively engage in discussions with the UNDP/UNFPA/UNOPS/UN-Women Staff Council in ongoing and future organizational change processes;	Ongoing	UNFPA continues to engage in regular consultation with the Staff Council concerning organizational change processes.	<b>Ongoing</b> 
			7. <i>Requests</i> UNDP, UNFPA and UNOPS to report more explicitly on remaining challenges related to strengthening organizational culture in future updates;	2026	UNFPA is currently conducting a comprehensive culture audit, which will establish a new baseline for our 2026 action plans. We will further strengthen this evidence base by launching the EDGE and Global Staff Surveys in 2026.	<b>In Progress</b> 
2026/6			1. <i>Takes note of</i> the reports of UNDP, UNFPA and UNOPS (DP/2026/5, DP/FPA/2026/3 and DP/OPS/2026/2) on addressing racism and racial discrimination;			

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Reports of UNDP, UNFPA and UNOPS on addressing racism and racial discrimination			2. <i>Notes</i> the updates provided by UNDP, UNFPA and UNOPS on actions taken to advance this work, including efforts to improve visibility, strengthen metrics and monitor progress, and encourages the three entities to continue to strengthen speak-up/listen-up cultures and to report on uptake and trust in reporting mechanisms;			
	Human Resources	Division for Human Resources	3. <i>Requests</i> UNDP, UNFPA and UNOPS to include, in future reports, information on the geographical distribution of international staff and personnel, especially in leadership and management positions in the entities;	2026	In 2026, UNFPA, in coordination with UNDP and UNOPS, will work towards an aligned report on the geographic distribution of staff and personnel, especially in leadership and management positions.	<b>In Progress</b> 
			4. <i>Recalls</i> its decision 2025/12 and requests UNDP, UNFPA and UNOPS to continue taking concrete efforts to implement this decision within their respective organizations, including at the country level, and to implement the entity-specific and system-wide recommendations outlined in the Joint Inspection Unit note on the review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness (JIU/NOTE/2022/REV.1);	Ongoing	UNFPA is continuously working on strengthening its efforts to combat racial discrimination and cooperating with other agencies on the implementation of the wider JIU recommendations.	<b>Ongoing</b> 
			5. <i>Requests</i> UNDP, UNFPA and UNOPS to continue to take measures to prevent all forms of discrimination, including racial discrimination, in recruitment, retention and leadership development, including in the context of relocations and proposed structural reforms;		UNFPA reaffirms its ongoing commitment to this recommendation.	

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			6. <i>Decides</i> that the Executive Board will consider, at the first regular session 2027, an agenda item for decision on addressing racism and racial discrimination and requests UNDP, UNFPA and UNOPS to continue to submit separate reports detailing actions taken in addressing racism and racial discrimination.	First Regular Session 2027	UNFPA takes note of this recommendation and will provide updates on different actions undertaken, including the EDGE Survey and Global Staff Survey. These updates will feature detailed results and corresponding action plans.	<p><b>In Progress</b></p> 
2026/8 UNFPA multi-year costed evaluation plan, 2026-2029			1. Takes note of the information presented in the UNFPA multi-year costed evaluation plan, 2026-2029 (DP/FPA/2026/1);			
			2. Approves the UNFPA multi-year costed evaluation plan, 2026-2029 (DP/FPA/2026/1).			