



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

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Item 1 of the provisional agenda

Organizational matters

Decisions adopted by the Executive Board at its first regular session 2025

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**First regular session
(27 to 31 January 2025)**

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2025/1

Reports of UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2023

The Executive Board

1. *Notes* the unqualified audit opinions on UNDP, the United Nations Capital Development Fund (UNCDF), UNFPA and UNOPS issued by the United Nations Board of Auditors for 2023;
2. *Acknowledges* the progress made and supports the ongoing efforts of UNDP, UNCDF, UNFPA and UNOPS to implement the recommendations of the Board of Auditors;
3. *Notes* the progress made by UNDP, UNCDF, UNFPA and UNOPS in closing open audit recommendations;
4. *Calls on* UNDP, UNCDF, UNFPA and UNOPS to take into consideration relevant recommendations of the Board of Auditors in their strategic planning for 2026–2029;
5. *Recalls* its decision 2024/1 and encourages UNDP, UNCDF, UNFPA, and UNOPS to include a statement of internal controls in their financial reports;
6. *Requests* that, in future informal consultations on the reports of the Board of Auditors, a representative from the Board of Auditors be present and available for questions from the Executive Board;

With regard to UNDP:

7. *Requests* UNDP to ensure that recommendations regarding improvements in (a) readability and comparability in budget and financial reporting, including consistency in annual and four-year budgets; and (b) the management and monitoring of its field presence inform the preparations for the strategic plan period 2026–2029;

With regard to UNFPA:

8. *Requests* UNFPA to (a) strengthen its Humanitarian Response Division and enhance implementation of the humanitarian supply strategy, fast-track procedures for risk mitigation and emergency preparedness; and (b) continue to strengthen supply chain management and Quantum implementation, in line with the recommendations;

With regard to UNOPS:

9. *Notes with concern* the findings in the 2023 Board of Auditors report (A/79/5/Add.1) regarding financial derivative transactions, specifically that UNOPS had not acted according to its hedging strategy, took unnecessary risks in their investments, and had not put in place an adequate system of internal control;
10. *Urges* UNOPS to promptly address these findings, and requests UNOPS to provide an update on the implementation efforts at the second regular session 2025;
11. *Requests* UNOPS to continuously ensure prudent application of procurement policies and procedures and to ensure adequate training of personnel involved in procurement activities at all levels.

31 January 2025

2025/2

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

The Executive Board

1. *Notes* the consultative process undertaken to establish a working group and develop the terms of reference for the operationalization of the working group on the Joint Inspection Unit report on the “Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, the United Nations Children’s Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)” (JIU/REP/2023/7), and adopts the terms of reference;
2. *Acknowledges* the process undertaken by the Bureau, in coordination with the bureaux of the Executive Boards of UNICEF and UN-Women, to identify members of the working group, and welcomes their subsequent nomination, in accordance with decision 2024/12, paragraph 16;
3. *Recalls* decision 2024/12, paragraph 8, to include an item for decision on the progress of the consideration of the Joint Inspection Unit report on the agendas of every formal session, until decided otherwise, and reiterates its request to the working group to provide regular updates to the participating Boards, as necessary.

31 January 2025

2025/3

UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance

The Executive Board

1. *Welcomes* the updates provided by UNDP, UNFPA and UNOPS on enterprise risk management and critical risks of strategic importance to support the role of the Board as part of the oversight and accountability system for the agencies;
2. *Encourages* the organizations to align the structure, content and scope of the individual reports to increase transparency and comparability;
3. *Underlines* that risk management is a tool to support delivery of the agencies’ mandates and strategic plans and requests the agencies to include a systematic and organization-wide approach to risk management as an integrated part of the planning process in the development of the new strategic plans;
4. *Acknowledges* the complex operating contexts for the agencies and emphasizes the need to regularly review their risk profiles;
5. *Requests* that each organization, as part of the recurring joint agenda item on risk management, include in its report information on:
 - (a) Systems in place to identify and manage risks;
 - (b) Identification and assessment of principal risks facing the organization;
 - (c) Measures taken to manage or mitigate these risks, at all levels;
 - (d) Risk appetite, including the contextual factors by which the organization would consider accepting higher risk; and

- (e) Actions taken to ensure compliance (systematic implementation of risk policies and practices) is embedded through the organization and encouraged in implementing partners;
6. *Requests* that UNDP and UNOPS each present a self-assessment of the enterprise risk maturity structured around key dimensions of the High-level Committee on Management reference maturity model at the first regular session in 2026;
7. *Emphasizes* that internal factors such as, organizational culture, should be part of any risk assessment by the agencies;
8. *Welcomes* the focus of agencies on managing fraud to attain their objectives and fulfil their mandates;
9. *Also welcomes* the focus of the agencies on sexual exploitation and abuse and sexual harassment risks to fulfil their internal and external duty of care;
10. *Expects* communication and consultation about risks at any time if they exceed the agencies' risk appetite and ability to manage those risks;
11. *Emphasizes* the importance of regularly updating the enterprise risk management documents to ensure they remain effective tools for risk management;
12. *Invites* the United Nations Office for Internal Oversight Services (OIOS) to engage, in accordance with its mandate and policies, with the Executive Board on matters relevant to the Board's mandate, as appropriate, in a format consistent with OIOS confidentiality.

31 January 2025

2025/4

Joint update on organizational culture

The Executive Board

1. *Welcomes* the updates provided by UNDP, UNFPA and UNOPS on their work in strengthening their organizational cultures, with a shared focus on fostering a safe, value-driven environment that allows equal opportunities for all;
2. *Underlines* that organizational culture impacts effective and efficient delivery of the strategic plans, internal accountability, risk management, and protection from sexual exploitation, abuse and sexual harassment;
3. *Encourages* UNDP, UNFPA and UNOPS to continue strengthening organizational culture, in line with the quadrennial comprehensive policy review, relevant policies and Board decisions, and to promote equal opportunities for all, particularly by enhancing actions to prevent and respond to all forms of discrimination and exploitation, including sexual exploitation and abuse, violence and sexual harassment;
4. *Takes note* of the ongoing implementation of multiple actions by UNDP, UNFPA and UNOPS across critical aspects of the internal workplace environment, such as leadership, accountability, employee engagement and experiences, learning and development;
5. *Invites* entities to develop results frameworks and targets, in line with paragraph 20 of the 2024 quadrennial comprehensive policy review, in relation to organizational culture issues;

6. *Requests* UNDP, UNFPA and UNOPS to assess and report on, at first regular sessions, the impact of the work of the agencies on organizational culture, including: (a) results achieved, (b) key findings of organization-wide surveys, (c) progress on treating all personnel with dignity and respect and eliminating all forms of discrimination, and (d) successes and remaining challenges;
7. *Encourages* UNDP, UNFPA and UNOPS to include in future updates more disaggregated data on personnel's perception of organizational culture and an analysis thereof;
8. *Urges* UNDP, UNFPA and UNOPS to continue to strengthen people management skills of all personnel in supervisory and management roles;
9. *Encourages* UNDP, UNFPA and UNOPS to consider good practices of other United Nations agencies in relation to preventing all forms of harassment and abuse of authority and adopt these, where relevant.

31 January 2025

2025/5

UNDP evaluation

The Executive Board

1. *Takes note* of the independent review of the UNDP evaluation policy, the response from the Independent Evaluation Office (DP/2025/6), and the management response by UNDP (DP/2025/7), as well as the planned actions to address the issues identified through the review;
2. *Takes note* of the overall positive feedback and validity of the current UNDP evaluation policy with respect to safeguarding the independence and integrity of the evaluation function;
3. *Requests* the Independent Evaluation Office, in consultation with UNDP management, to present a revised evaluation policy for consideration and approval by the Executive Board at the second regular session 2025;
4. *Encourages* additional efforts to improve decentralized evaluations.

31 January 2025

2025/6

Comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS

The Executive Board

1. *Takes note* of the UNOPS report on the implementation of the comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS (DP/OPS/2025/2);
2. *Recalls* its decision 2024/28 to commission a comprehensive progress review of all elements of the comprehensive response plan;
3. *Recalls* its decision 2023/4 to approve the allocation of \$35.4 million from the operational reserves towards the implementation of the comprehensive response plan, to be distributed to UNOPS in tranches;

4. *Reiterates* its decision 2023/4, paragraph 19, and 2023/22, paragraph 15, to release tranches contingent upon demonstrated progress in implementing the comprehensive response plan and the provision of information on how the previous tranche was utilized;

5. *Acknowledges* the information note from UNOPS, as sent to the Executive Board on 30 January 2025, and decides to release the third and final tranche of \$11.8 million, in accordance with decision 2023/22, and requests UNOPS to provide information on how the second tranche was utilized by 31 March 2025, and to report on the utilization of the final tranche at the annual session 2026;

6. *Recalls* its decisions 2022/21, paragraph 3, 2022/24, paragraphs 8 and 9, 2023/4, paragraph 13, 2024/4, paragraphs 20 and 21, and 2024/22, paragraph 5, on the importance of pursuing full accountability for the failures, reported irregularities and misconduct related to the sustainable investments in infrastructure and innovation initiative, including of previous senior UNOPS leadership;

7. *Requests* the Bureau to transmit a request of the Executive Board to the Office of Internal Oversight Services to assess the possibility of an investigation into the former Executive Director of UNOPS;

With regard to the sustainable investments in infrastructure and innovation initiative funds recovery process:

8. *Recalls* its decision 2023/4 and takes note of the update by UNOPS regarding the ongoing work to recover funds related to the sustainable investments in infrastructure and innovation initiative;

9. *Notes* that the fund recovery process will extend beyond 2024 and that additional resources are required;

10. *Recalls* its decision 2022/13 and requests UNOPS to continue to take all necessary steps to recover funds related to the sustainable investments in infrastructure and innovation initiative;

11. *Approves* the allocation of up to \$9.2 million from UNOPS operational reserves for expenses associated with these recovery efforts, through 31 December 2027, and requests UNOPS, in cooperation with the Office of Legal Affairs, to provide an update at each annual session until the recovery process is closed, on the progress of funds recovery efforts, including the amount of funds recovered and the amount of funds cumulatively expended;

With regard to the excess reserves:

12. *Recalls* its decision 2024/28 (paragraphs 16 to 23) with regard to the approximate amount remaining of undisbursed funds and their alternative use;

13. *Takes note* of the update on the distribution of excess reserves accumulated as of 31 December 2021, in relation to the transfer of remaining excess reserves to the Joint Sustainable Development Goals Fund and the special purpose trust fund for the resident coordinator system (paragraph 22 of decision 2024/28);

14. *Recalls* its decision to resolve the issue of undisbursed excess reserves allocated to two paying entities at its first regular session 2025;

15. *Decides* to transfer the undisbursed excess reserves allocated to these two paying entities in support of the relevant United Nations Sustainable Cooperation Frameworks, in consultation with the Development Coordination Office;

16. *Takes note* of the conference room paper on the revised calculation methodology for liquid excess reserves (DP/OPS/2025/CRP.1);

17. *Notes* that there were no liquid excess reserves as of 31 December 2023;

18. *Endorses* the proposal for a revised calculation methodology and disclosures for liquid excess reserves, to be presented, as a pilot, in an annex to the 2024 financial statements, to ensure that there is no accumulation of such reserves, noting the recommendation of the Board of Auditors to that effect (A/79/5/Add.1, paragraph 64);

19. *Decides* to revisit the revised methodology for endorsement after receiving an assessment by the Board of Auditors and UNOPS following its piloted application;

With regard to the review and reform of the whistleblower process:

20. *Takes note* of the completion of the review and reform of the whistleblower process as requested by Executive Board decision 2022/24;

21. *Encourages* UNOPS to fully and swiftly implement the overhauled whistleblower and speak-up mechanism and focus on awareness raising for optimal uptake throughout the organization;

22. *Requests* UNOPS management and independent offices to provide updates on the uptake, awareness, functioning and use of these mechanisms through regular reporting;

23. *Further requests* UNOPS to ensure the implementation of robust measures that provide effective protection against retaliation;

With regard to the process innovation and digitalization programme:

24. *Takes note* of the report on implementation of the process innovation and digitalization programme (DP/OPS/2025/3);

25. *Recalls* decision 2024/8, paragraph 11, and expects UNOPS to ensure adequate oversight of the process innovation and digitalization programme implementation and prudent utilization of associated budgets.

31 January 2025

2025/7

Overview of decisions adopted by the Executive Board at its first regular session 2025

The Executive Board

Recalls that during its first regular session 2025, it:

Item 1

Organizational matters

Elected on 10 January 2025 the following members of the Bureau for 2025:

President:	H.E. Mr. Andrés Sosa (Ecuador)
Vice-President:	H.E. Mr. Tefaye Yilma Sabo (Ethiopia)
Vice-President:	H.E. Mr. Cornel Feruță (Romania)
Vice-President:	H.E. Mr. Jonibek Ismoil Hikmat (Tajikistan)
Vice-President:	H.E. Mr. Karl Lagatie (Belgium)

Adopted the agenda (DP/2025/L.1) and approved the workplan for its first regular session 2025;

Adopted the report of the second regular session 2024 (DP/2025/1);

Adopted the annual workplan of the Executive Board for 2025 (DP/2025/CRP.1);

Adopted the tentative workplan for the annual session 2025;

Agreed to the following schedule for the remaining sessions of the Executive Board in 2025:

Annual session: 2 to 5 June 2025

Second regular session: 25 to 29 August 2025.

Joint segment

Item 2

Recommendations of the Board of Auditors

Adopted decision 2025/1 on the reports of UNDP (DP/2025/3), UNCDF (DP/2025/4), UNFPA (DP/FPA/2025/2) and UNOPS (DP/OPS/2025/1) on the implementation of the recommendations of the Board of Auditors for 2023.

Item 3

Follow-up to the UNAIDS Programme Coordinating Board meeting

Took note of the joint UNDP/UNFPA report on the implementation of decisions and recommendations of the UNAIDS Programme Coordinating Board (DP-FPA/2025/1).

Item 4

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

Adopted decision 2025/2 on the update on the assessment of how the Executive Board executes its governance and oversight functions.

Item 5

Risk management

Adopted decision 2025/3 on the UNDP, UNFPA and UNOPS updates on enterprise risk management and critical risks of strategic importance.

Item 6

Organizational culture

Adopted decision 2025/4 on the joint update on organizational culture and took note of the address by the Chairperson of the UNDP/UNFPA/UNOPS/UN-Women Staff Council as well as the annual report of the Office of the Ombudsman for the United Nations funds and programmes.

Item 7

Addressing racism and racial discrimination

Took note of the UNDP, UNFPA and UNOPS updates on addressing racism and racial discrimination.

Item 8**Field visits**

Took note of the report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and the World Food Programme (WFP) to Cambodia ([DP/FPA/OPS-ICEF-UNW-WFP/2025/CRP.1](#)); and took note of the presentation on the field visit of the Executive Board of UNDP, UNFPA and UNOPS to the Republic of Moldova and Ukraine.

UNDP segment**Item 9****Human Development Report**

Took note of an update by the secretariat on consultations on the Human Development Report.

Item 10**UNDP country programmes and related matters**

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

Bahrain ([DP/DCP/BHR/4](#));
Colombia ([DP/DCP/COL/4](#));
Iraq ([DP/DCP/IRQ/4](#));
Paraguay ([DP/DCP/PRY/4](#)); and
Rwanda ([DP/DCP/RWA/4](#)).

Took note of the first one-year extensions of the country programmes for Guatemala, Kuwait, and Mali as approved by the UNDP Administrator and approved the fourth one-year extension of the country programme for the Republic of Sudan ([DP/2025/5](#)).

Item 11**UNDP evaluation**

Adopted decision 2025/5 on UNDP evaluation, which included the independent review of the UNDP evaluation policy and the Independent Evaluation Office response ([DP/2025/6](#)) and the management response ([DP/2025/7](#)).

UNFPA segment**Item 12****UNFPA evaluation**

Took note of the formative evaluation of the UNFPA Strategic Plan, 2022-2025 ([DP/FPA/2025/1](#)).

Item 13**Country programmes and related matters**

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

Colombia ([DP/FPA/CPD/COL/8](#));
Iraq ([DP/FPA/CPD/IRQ/4](#));
Paraguay ([DP/FPA/CPD/PAR/9](#)); and
Rwanda ([DP/FPA/CPD/RWA/9](#)).

Took note of the first one-year extension of the country programme for Mali, as approved by the UNFPA Executive Director, and approved the fourth one-year extension of the country programme for Sudan ([DP/FPA/2025/4](#)).

UNOPS segment**Item 14****Comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS**

Adopted decision 2025/6 on the comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS ([DP/OPS/2025/2](#)).

Item 15**Report on implementation of the process innovation and digitalization programme**

Took note of the report on implementation of the process innovation and digitalization programme. ([DP/OPS/2025/3](#)).

31 January 2025
