

2026/8

Annual Report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on the implementation of the Strategic Plan 2022-2025

The Executive Board,

1. *Takes note* with appreciation of the report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the implementation of the Strategic Plan 2022–2025 and commends UN-Women on its strong performance on the Strategic Plan 2022-2025;
2. *Recalls* Decision 2023/3 and recognizes UN-Women’s continued contribution and its focused engagement within the United Nations development system to ensure that gender equality and women and girls empowerment continue to be an integral part of the sustainable development agenda;
3. *Decides* to transmit the report to the Economic and Social Council.

25 June 2026

2026/9

Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women 2025

The Executive Board,

1. *Takes note* of the 2025 report on the evaluation function of UN-Women, the Corporate Evaluation Plan 2026-2029, and the Independent Evaluation Service 2026 programme of work and budget;
2. *Acknowledges* that UN-Women maintains an independent, credible and valuable evaluation function that contributes to system-wide, gender-responsive evaluation initiatives and national evaluation capacity development taking into account national plans, needs and priorities;
3. *Takes note* of the corporate evaluation of UN-Women’s support to intergovernmental processes, and notes with appreciation the strategically important contribution of UN-Women to the efforts of Member States to advance global normative frameworks on gender equality and women's empowerment, and requests the implementation of its recommendations;
4. *Welcomes* the progress and achievements of the evaluation function, including its continued adaptability and responsiveness to new and emerging global challenges;
5. *Recalls* decision 2025/6 and requests UN-Women to increase investments towards allocation of at least 2 per cent and up to 3 per cent of its total programme expenditure to the evaluation function according to the targets set in the Evaluation Policy (2020), and requests UN-Women to continue to safeguard the independence of

the Independent Evaluation Service and ensuring evaluation expertise in the Advisory Committee on Oversight (ACO);

6. *Encourages* the Independent Evaluation Service to continue investing in innovative practices, including the responsible use of artificial intelligence, and to share with the Executive Board information on measures taken to ensure the consistent application of related guidelines, as well as progress made in developing a mechanism to measure efficiency gains within the evaluation function, as part of its annual report at its annual session 2027;

7. *Encourages* UN-Women to continue strengthening the capacity of the decentralized evaluation function, including through results-based management, and to provide targeted support to regional and country offices that are lagging behind in evaluation quality;

8. *Recalls* previous Executive Board decisions on the Report of the evaluation function, takes note with appreciation of the progress made on key performance indicators of the evaluation function over the Strategic Plan 2022–2025 period, and requests UN-Women to continue to report on and to maintain and improve performance across all key performance indicators of the evaluation function;

9. *Requests* UN-Women to integrate evaluation use and other key performance indicators of the evaluation function into Strategic Plan reporting, as foreseen in the Evaluation Strategy 2026–2029, at the earliest opportunity and to report on progress at the annual session 2027;

10. *Expresses* continuing support for strengthening the evaluation function in UN-Women and the use of evaluations.

25 June 2026

2026/10

Report on internal audit and investigation activities for the period from 1 January to 31 December 2025

The Executive Board,

1. *Takes note* of the report and related annexes on internal audit and investigation activities for the period from 1 January to 31 December 2025;

2. *Takes note* of the Advisory Committee on Oversight's annual report;

3. *Takes note* of the management response to these two reports;

4. *Takes note* of the progress made by UN-Women in implementing audit recommendations and encourages UN-Women to ensure the timely implementation of the long-outstanding recommendations;

5. *Recalls* decisions 2024/5 and 2025/7, and encourages UN-Women to ensure adequate, sustainable and long-term funding of UN-Women's Internal Audit and Investigation Functions;

6. *Notes* heightened risk to second and third line of defense functions due to financial constraints and encourages UN-Women to ensure that governance, risk management and control functions are adequately resourced, particularly in light of ongoing reform efforts;

7. *Expresses* its continued support for strengthening the UN-Women internal audit and investigation functions and reiterates the importance of their full independence and direct access to the Executive Board.

25 June 2026

2026/11

Annual report on the activities of the UN-Women ethics function

The Executive Board,

1. *Takes note* of the report on the activities of the UN-Women Ethics Function for the period 1 January through 31 December 2025;

2. *Takes note* of the management response to this report;

3. *Recalls* decisions 2023/10, 2024/6 and 2025/8 and reiterates the importance of the sustainable and independent implementation of the ethics function's mandate;

4. *Takes note* of the review of alternative models to deliver the ethics function as raised by the Advisory Committee on Oversight and requests UN-Women to inform the Executive Board of relevant developments at the annual session 2027.

25 June 2026

2026/12

Implementation of General Assembly resolution 72/279 on the repositioning of the United Nations Development System

The Executive Board,

1. *Welcomes* the update provided by UN-Women on the implementation of General Assembly resolution 72/279 and related mandates concerning the repositioning of the United Nations development system, in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;

2. *Takes note* of the progress made in implementing the United Nations development system reform checklist, which is included as an annex to the update and recalling its decision 2025/9, requests that remaining areas of uneven progress be addressed;

3. *Recalls* its decisions 2022/6, 2024/7, and 2025/9 and requests UN-Women to take further steps to ensure that its Strategic Notes are derived from the United Nations Sustainable Development Cooperation Frameworks, including informing the resident coordinators in a timely manner of new programmes and financial agreements signed to implement the Strategic Notes, in line with the Management and Accountability Framework;
4. *Recalls* decision 2025/9 and requests UN-Women to intensify its efforts to contribute to system-wide and inter-agency efficiencies, including through expanding the use of global shared services, common back offices and common premises, prioritizing the most cost-effective and resource-efficient efforts, and to report, within existing reporting, on the challenges UN-Women faces to implement these efforts, particularly at the country level;
5. *Requests* UN-Women, in the implementation of United Nations development system reforms, to ensure that efficiency measures and country configuration processes strengthen country-level delivery and preserve mandate-specific technical capacities, particularly in least developed countries, landlocked developing countries, small island developing States and countries in situations of conflict and post-conflict countries;
6. *Recalls* decision 2024/7 and 2025/9, reaffirms the strong commitment to the United Nations development system reform, and in this regard welcomes UN-Women's commitment to said reform and the Resident Coordinator System, and encourages UN-Women to fully leverage its comparative advantage and system-wide coordination mandate in implementing reform processes;
7. *Recalls* decision 2025/9, takes note of the work done by UN-Women in its capacity as the Secretariat of the UN System-Wide Gender Equality Acceleration Plan (GEAP) and requests UN-Women to continue supporting the acceleration of gender equality, including at the level of Resident Coordinators and United Nations Country Team configurations, in coordination with the UN System;
8. *Welcomes* the alignment of the UN-Women Strategic Plan 2026–2029 with the quadrennial comprehensive policy review, and the inclusion of common and complementary indicators in the updated Integrated Results and Resources Framework, and requests UN-Women to continue to work with other United Nations entities to increase joint programming and strengthen coherence across the United Nations system;
9. *Encourages* UN-Women to use the findings of the System-wide evaluation on progress towards a “new generation of United Nations country teams”, and requests UN-Women to provide the Executive Board, at the annual session of 2027, further explanation of the rationale for partial acceptance of sub-recommendation 1.2 and what steps UN-Women has taken to enhance sharing of work planning and resource mobilization information with UNCTs, and what system-wide conditions UN-Women considers necessary to enable such broader sharing.

25 June 2026

2026/13

Update on UN-Women policies and procedures to tackle sexual exploitation and abuse and sexual harassment

The Executive Board,

1. *Takes note* of the written update on UN-Women policies and procedures to tackle sexual exploitation and abuse and sexual harassment;
2. *Encourages* UN-Women management to ensure dedicated, adequate and sustainable staffing, expertise and funding to prevent and respond to sexual exploitation and abuse and sexual harassment;
3. *Requests* future annual updates to the Executive Board to focus further on the results and impact of measures taken and systems in place;
4. *Requests* UN-Women to continue to increase the effectiveness and efficiency of prevention, protection and response efforts through inter-agency and system-wide collaboration, including through conducting joint assessments and capacity-building of implementing partners and joint community engagement;
5. *Requests* UN-Women, with firm commitment and support from leadership, to continue to strengthen efforts to ensure a victim/survivor-centred, system-wide and coherent approach to the prevention of, and response to, sexual exploitation and abuse and sexual harassment;
6. *Recalls* decisions 2023/7 and 2024/8 on piloting the Misconduct Disclosure Scheme, welcomes its piloting by UN-Women, and requests the agency to report at its annual session in 2027 on results and lessons learned from implementation and use of the scheme, and to encourage wider adoption by other UN entities.

25 June 2026

2026/14

JIU review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women

The Executive Board,

1. *Recalls* its decision 2024/3 in which the Executive Board decided to participate in a joint working group to consider the Joint Inspection Unit report titled Review of 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 Development Programme/United Nations Population Fund/United Nations Office for Project Services and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);
2. *Also recalls* that, in the same decision, 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 of 2025;
3. *Welcomes* the update and interim report of the joint working group on the Joint Inspection Unit review presented at the annual session of 2026;

4. *Recalls* its decisions 2025/15 and 2026/2, and reiterates the requests contained therein;
5. *Agrees* to review the proposals of the joint working group for the implementation of the Joint Inspection Unit recommendations contained in the interim report, and takes note of the possibility for Executive Board members and observers to provide feedback in writing to the joint working group by 1 July 2026;
6. *Requests* the secretariat, in collaboration with the secretariats of the participating Executive Boards, to schedule a joint informal briefing no later than mid-July 2026, wherein the joint working group and the participating Executive Boards can discuss the proposals for the implementation of the Joint Inspection Unit recommendations contained in the interim report;
7. *Reiterates* its request to the joint working group to submit elements of a draft decision for the independent consideration of the participating Executive Boards at their respective second regular sessions of 2026.

25 June 2026

2026/15

Engagement with UN80 initiative

The Executive Board,

1. *Notes* with appreciation the efforts by UN-Women on the UN80 initiative and reiterates the importance of an adequately resourced, relevant, coherent, efficient and effective United Nations system;
2. *Also takes note* of the information provided as part of the Strategic Merger Assessment of UNFPA and UN-Women: Final Consolidated Report and its annexes;
3. *Affirms* that any structural proposals regarding UN-Women should aim to generate tangible savings in structural and administrative costs and strengthen operational delivery of existing mandates;
4. *Stresses* that entity-specific merger discussions should not be considered in isolation from the broader UN80 reform work, including, inter alia, United Nations country team reconfiguration, the regional reset, the expertise-on-demand mechanism and funding mechanisms, as they directly impact the entity's ability to deliver on its triple mandate at the country level;
5. *Reiterates* its request in decision 2026/6 in which it emphasized that documentation related to the UN80 initiative and its implementation should be shared with the Executive Board as soon as it becomes available, and no later than three weeks prior to any formal or informal session, to allow sufficient time for its consideration;
6. *Recalls* General Assembly resolutions 79/318 and 80/155, and reaffirms the central role of Member States in the reform process, which should be inclusive, evidence-based and transparent, and in that sense, calls on UN-Women to actively engage with members and observers of the Executive Board;

7. *Further recalls* General Assembly resolutions 48/162 and 50/227, and reaffirms the Executive Board's responsibility, within its mandate, to consider and recommend any proposed structural changes, to United Nations entities under its governance, while following the existing legal framework, as well as established procedural steps, and in this regard to issue a recommendation on the potential merger or alternative options, through a decision to be transmitted to the Economic and Social Council and through the Council to the General Assembly as necessary before a decision on a potential merger is scheduled for consideration by the General Assembly;

8. *Emphasizes* that in order to fulfil this responsibility, the Executive Board must be in possession of all such information as it deems relevant including alternative options to the potential merger, and in this respect notes that the information provided thus far is insufficient;

9. *Commits* to continuing its constructive engagement with the potential merger and alternative options, with a view to providing a well-informed recommendation on them as the requested information becomes available in a timely manner;

10. *Underscores* the critical importance of system-wide coherence for the delivery of mandates, and stresses the relevance of country-level programmes and projects for the implementation of the UN80 initiative;

11. *Strongly emphasizes* that any structural reform must safeguard the integrity of the triple mandate of UN-Women as conferred by all the relevant United Nations bodies;

12. *Further takes note* of the Legal Elements on the Potential Merger of UN-Women and UNFPA provided by the Legal Office of UN-Women, which states, inter alia, that there is no specific legal mechanism available to guarantee the continuity of existing mandates which therefore may be adjusted or redefined at the time of a merger or thereafter;

13. *Also takes note* of the Internal UNFPA legal advice, which indicates that there are risks for the integrity of the mandates of the two entities in case of a merger;

14. *Recalls* its request contained in paragraph 8 of decision 2026/6 for the Secretary-General to seek and share with Members and Observers of the Executive Board a legal opinion from the Office of Legal Affairs of the Secretariat on the outcome of the merger assessment with regard to implementation modalities, governance requirements, and mandate preservation, and further requests a written update from UN-Women on this issue in advance of the Second Regular Session in 2026 under this agenda item;

15. *Notes* that since the information provided is currently insufficient, the Executive Board is not in a position to make a recommendation of support for a potential merger between UNFPA and UN-Women at this time, acknowledging inter alia that the protection of mandates cannot be guaranteed, but remains committed to engage constructively with the UN80 initiative, and requests outstanding evidence, analysis and information to fully address decision point 2026/6, paragraph 9, as well as any additional analysis identified as necessary, including, inter alia:

- a. Provision of alternative options to a merger for enhanced alignment, impact and efficiency to the Executive Board, as a matter of priority, at least six weeks before the second regular session 2026;
- b. Further elaboration on operational models regarding a potential merger and alternative options, with particular attention to added value, anticipated

efficiencies and expected impact on operational results and delivery with respect to their existing mandates;

- c. Provision of further details on the anticipated costs associated with a potential merger and alternative options, including disaggregated and verifiable one-time implementation and transition costs, recurrent costs, anticipated savings and impact on human resources, together with assumptions used to derive such estimates, and to clearly identify resources that could be mobilized to cover these costs;
- d. Provision of information and analysis on the impact at the country, regional and programmatic levels, including operational implementation and delivery, country office configuration in each region, mandate-specific technical capacities and responsiveness to national priorities;
- e. Provision of summaries of stakeholder consultations, as relevant.

25 June 2026