



Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

Distr.: General
8 December 2025

Original: English

Decisions adopted by the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women at its 2025 sessions

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Decisions

2025/1

Financial report and audited financial statements for the year ended 31 December 2023 and Report of the Board of Auditors

The Executive Board,

1. *Takes note* of the report of the UN Board of Auditors for the year ended 31 December 2023;
2. *Takes note with appreciation* of the thirteenth unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2023;
3. *Acknowledges* the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and supports UN-Women's continuous efforts to ensure there are no long-outstanding recommendations;
4. *Requests* that in future informal briefings 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;
5. *Requests* UN-Women management to include in the documentation submitted to the Executive Board a detailed organizational chart showing the actual structure and geographical location and make it available on the Entity's website.

11 February 2025

2025/2

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

The Executive Board,

1. *Takes note of* 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, UNICEF and 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 UNDP/UNFPA/UNOPS and UNICEF, to identify members of the working group, and welcomes their subsequent nomination, in accordance with Decision 2024/3, paragraph 15;

3. *Recalls* Decision 2024/3, paragraph 7, 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.

11 February 2025

2025/3

Organizational culture, anti-discrimination and anti-racism

The Executive Board,

1. *Notes* the updates provided by UN-Women on its work in strengthening its organizational culture, with a shared focus on fostering a safe, inclusive, value-driven environment aligned with the United Nations values and principles;
2. *Underlines* that organizational culture impacts effective and efficient delivery of the strategic plan, internal accountability, risk management, and protection from discrimination, sexual exploitation, abuse and sexual harassment;
3. *Encourages* UN-Women 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 discrimination and exploitation, including sexual exploitation and abuse, violence and sexual harassment;
4. *Takes note* of the development of a comprehensive human resources management strategy covering all parts of UN-Women and all categories of its workforce, and requests UN-Women to report, within existing reporting, biennially to the Executive Board on its implementation, including but not limited to the use of the UN-Women affiliate workforce, starting in 2026;
5. *Takes note* of the ongoing implementation of multiple actions by UN-Women across critical aspects of the internal workplace environment such as leadership, accountability, employee engagement and experiences, learning and development;
6. *Invites* UN-Women to develop results frameworks and targets, in line with paragraph 20 of the 2024 quadrennial comprehensive policy review, in relation to organizational culture issues;
7. *Requests* UN-Women to assess and report on, at first regular sessions, the impact of its work 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 discrimination, and (d) successes and remaining challenges;
8. *Urges* UN-Women to continue to strengthen people management skills of all personnel in supervisory and management roles;
9. In relation to protection from and prevention of harassment and abuse of authority, as well as discrimination, sexual exploitation, abuse and sexual harassment:

encourages UN-Women to consider good practices of other UN agencies, funds and programs, including in relation to culture audits and accountability of managers, where relevant.

11 February 2025

2025/4

Risk management

The Executive Board,

1. *Welcomes* the update from UN-Women on enterprise risk management and critical risks of strategic importance, as requested by Decision 2024/1, to support the role of the Board as part of the oversight and accountability system for the Entity;
2. *Decides* to include a recurring agenda item for decision on risk management at the first regular sessions;
3. *Underlines* that risk management is a tool to support delivery of UN-Women's mandate and strategic plan and requests that it includes a systematic and organization-wide approach to risk management as an integrated part of the planning process in the development of its new strategic plan;
4. *Acknowledges* the complex operating context for UN-Women and emphasizes the need to regularly review its risk profile;
5. *Considers* that accountability for ensuring effective management of risks sits with the Executive Director and encourages their continued presence during the discussion of the risk management agenda item at the Executive Board;
6. *Requests* that UN-Women, as part of the recurring agenda item on risk management, include in its update 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;
 - e) Actions taken to ensure compliance (systematic implementation of risk policies and practices) is embedded through the organization and encouraged in implementing partners.
7. *Emphasizes* that internal factors such as organizational culture should be part of any risk assessment by the agencies;
8. *Welcomes* the focus of UN-Women on managing fraud to attain its objectives and fulfil its mandate;
9. *Welcomes* also the focus of UN-Women on risks of sexual exploitation and abuse and sexual harassment to fulfil its internal and external duty of care;

10. *Expects* communication and consultation about risks at any time if they exceed UN-Women's 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 of 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.

11 February 2025

2025/5

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* 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 (UNW/2025/2), and *further notes* strong performance by UN-Women to date in meeting its annual targets;
2. *Encourages* UN-Women to take into account lessons learned from the implementation of the Strategic Plan 2022–2025, including its midterm review, as well as from its previous Strategic Plans;
3. *Urges* UN-Women to continue to align, as appropriate, its results framework with the Beijing Declaration and Platform for Action and the Sustainable Development Goals;
4. *Decides* to transmit the report to the Economic and Social Council.

19 June 2025

2025/6

Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women 2024

The Executive Board,

1. *Takes note* of the 2024 report on the evaluation function of UN-Women and the Independent Evaluation Service 2025 programme of work and budget;

2. *Takes note* of the report of the corporate thematic evaluation of UN-Women's support to women's participation in peace processes and the management response and *requests* the implementation of its recommendations in order to strengthen UN-Women's support to women's participation in peace processes;
3. *Takes note* that UN-Women continues to maintain an independent, credible and useful evaluation function and of its contribution to system-wide gender-responsive evaluation efforts and national evaluation capacity development, taking into account national plans, needs and priorities, and encourages UN-Women to continue to make use of evaluation results including in its decision-making processes;
4. *Recalls* previous Executive Board decisions on the Report of the evaluation function, and requests UN-Women to continue its efforts to achieve a high evaluation performance in order to reach all of the 2025 targets;
5. *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, 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. *Expresses* continuing support for strengthening the evaluation function in UN-Women and the use of evaluations, in line with the Evaluation Policy as endorsed by the Executive Board in 2020.

19 June 2025

2025/7

Report on internal audit and investigation activities for the period from 1 January to 31 December 2024

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 2024;
2. *Takes note* of the Advisory Committee on Oversight's annual report;
3. *Takes note* of the management response to these two reports;
4. *Urges* UN-Women to expedite the implementation of the long-outstanding internal audit recommendations;
5. *Continues* to encourage UN-Women to ensure sustainable and long-term funding of UN-Women's Internal Investigation Function;

6. *Requests* UN-Women in advance of the First Regular Session 2026 to include, as part of its informal briefing on Organizational culture, anti-discrimination and anti-racism, information on the use of contractual modalities for affiliate personnel.

19 June 2025

2025/8

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 2024;
2. *Takes note* of the management response to this report;
3. *Takes note* of the continued progress made by the ethics function in promoting and strengthening the ethical culture of UN-Women;
4. *Recalls* decisions 2023/10 and 2024/6 and *requests* UN-Women to take steps to ensure sufficient long-term resources to the ethics function to enable the sustainable and independent implementation of the ethics function's mandate.

19 June 2025

2025/9

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. *Welcomes* the progress of UN-Women in implementing the United Nations development system reform checklist, which is included as an annex to the update, and requests that remaining areas of uneven progress be addressed;
3. *Recalls* decision 2024/7, *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;

4. *Requests* UN-Women to contribute to the United Nations country team configuration exercises and the implementation of their outcomes, to ensure that its presence at the country level is tailored to meet the specific challenges, priorities and needs of programme countries;
5. *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;
6. *Further requests* UN-Women to continue to pay in full its cost-sharing contributions in support of the resident coordinator system;
7. *Recalls* decisions 2022/6 and 2024/7 and *requests* UN-Women to take further steps to ensure its Strategic Notes are derived from the cooperation frameworks, including a) to attach to each Strategic Note the resident coordinator's confirmation of alignment with the Cooperation Framework and b) to inform the resident coordinator in a timely manner of new programmes and financial agreements signed to implement the Strategic Note, in line with the management and accountability framework;
8. *Requests* UN-Women to continue to work with other United Nations entities to scale up joint programming with relevant targets and indicators in the UN-Women Strategic Plan, 2026–2029, and at the country level, in line with its mandate and in line with national priorities and needs, and implementation of the Quadrennial Comprehensive Policy Review of operational activities for development of the United Nations system;
9. *Requests* UN-Women to adhere to all elements of the management and accountability framework and to constructively engage in the review of the framework;
10. *Takes note* of UN-Women's role as the Secretariat of the UN System-Wide Gender Equality Acceleration Plan and *requests* UN-Women to continue supporting the acceleration of gender equality in coordination with the UN System.

19 June 2025

2025/10

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

The Executive Board,

1. *Welcomes* the update provided by UN-Women on policies and procedures to tackle sexual exploitation and abuse and sexual harassment;
2. *Urges* UN-Women to continue its efforts to implement the Secretary-General's zero-tolerance policy on sexual exploitation and abuse;

3. *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;
4. *Requests* UN-Women to continue to increase the effectiveness and efficiency of prevention, protection and response through inter-agency and system-wide collaboration, including through conducting joint assessments of implementing partners and joint community engagement;
5. *Requests* UN-Women to contribute to and include in the update a brief collective summary outlining the joint progress and shared challenges of UN-Women, UNDP, UNFPA, UNOPS and UNICEF in preventing and responding to sexual exploitation and abuse and sexual harassment;
6. *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;
7. *Recalls* decisions 2023/7 and 2024/8 on piloting the Misconduct Disclosure Scheme, *welcomes* that UN-Women plans to pilot the scheme in 2025, and *requests* the agency to report on results and lessons learned, within existing reporting, and contribute to ongoing efforts by the United Nations Secretariat to explore whether the Misconduct Disclosure Scheme and the UN ClearCheck database can serve as complements to each other.

19 June 2025

2025/11

Report on the Structured Dialogue on Financing the Results of the UN-Women Strategic Plan 2022–2025

The Executive Board,

5. *Takes note* of the report on the Structured Dialogue on Financing the Results of the UN-Women Strategic Plan 2022–2025 (UNW/2025/9);
6. *Recalls* the importance of UN-Women’s engagement in structured dialogues with Member States to align resources with results through implementation of the Strategic Plan, based on Member State commitments to the Funding Compact;
7. *Notes* the importance of adequate levels of predictable flexible funding to the Entity in support of the fulfilment of UN-Women’s mandate;
8. *Recognizes* that regular resources are essential for UN-Women, particularly to deliver on its normative and coordination mandate, and in this regard encourages UN-Women to continue its engagement with Member States through structured and sustained funding dialogues on prioritizing regular resources, particularly through multi-year commitments and through payments made early in the year, as well as

shifting from highly earmarked to more predictable and quality funding, in line with their Funding Compact commitments;

9. *Notes* the importance of flexible, multi-year other resources, particularly through the direct funding of UN-Women Strategic Notes, which align programming with national development priorities and promote United Nations system-wide coherence in support of the achievement of the Sustainable Development Goals;

10. *Recalls* Decision 2024/10, paragraph 6, and requests UN-Women, in collaboration with UNDP, UNFPA and UNICEF, to include information on challenges that hinder full implementation of the joint cost-recovery policy in subsequent joint harmonized reports;

11. *Further encourages* UN-Women to continue to engage with Member States and other contributing partners, to implement the cost-recovery policy, avoiding the use of regular resources to subsidize activities financed by non-core resources;

12. *Encourages* UN-Women to continue to engage with relevant stakeholders, including the private sector, to diversify its potential sources of funding and to strengthen partnerships with international financial institutions.

10 September 2025

2025/12

United Nations Entity for Gender Equality and the Empowerment of Women, Strategic Plan 2026–2029

The Executive Board,

1. *Endorses* the UN-Women Strategic Plan 2026–2029, and takes note with appreciation of various informal briefings and workshops with the Executive Board and other relevant stakeholders, and the transparent and consultative process undertaken in developing the UN-Women Strategic Plan 2026–2029;

2. *Requests* UN-Women to implement its Strategic Plan and its annex, in accordance with the Beijing Declaration and Platform for Action, the Programme of Action of the International Conference on Population and Development and the outcome documents of their reviews, and applicable United Nations instruments, standards and resolutions that support, address and contribute to gender equality and the empowerment and the advancement of women, as well as with the 2030 Agenda for Sustainable Development, with the agreement and consent of the host country, taking into account the different national realities, national legislation, ownership and cultural backgrounds, capacities and levels of development and respecting national policy space, while remaining consistent with relevant international rules and commitments;

3. *Notes* the efforts undertaken by UN-Women to align its Strategic Plan with General Assembly resolution 79/226 of 19 December 2024 on the 2024 Quadrennial Comprehensive Policy Review of operational activities for development of the United Nations system;

4. *Requests* the Under-Secretary-General/Executive Director to submit to the Executive Board at its annual session in 2026 the final progress report on the implementation of the Strategic Plan 2022–2025;
5. *Requests* the Under-Secretary-General/Executive Director to submit to the Executive Board, beginning at its annual session in 2027, an annual progress report on the implementation of the Strategic Plan 2026–2029, as well as to undertake a midterm review of the Strategic Plan and to present the findings in the annual report in 2028;
6. *Requests* UN-Women to continue to include in the annual reports of the Under-Secretary-General/Executive Director on the implementation of the Strategic Plan 2026–2029, including in its midterm review, information on results jointly achieved with United Nations development system entities identified through common and complementary indicators.

10 September 2025

2025/13

Report on the Integrated Budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2026-2027

The Executive Board,

1. *Takes note of* the UN-Women integrated budget estimates for 2026–2027, which *presents* a single, integrated budget that includes all budgetary categories, to complement the Entity’s Strategic Plan 2026–2029;
2. *Notes* with appreciation UN-Women’s efforts in presenting a net reduced budget while absorbing the inflationary cost increases;
3. *Approves* gross institutional budget resources for \$202.4 million to support organizational effectiveness and efficiency, and notes that these estimates include an amount of \$45.8 million for cost recovery from other resources;
4. *Notes* that in the event that actual cost recovery is higher than the estimates included in the budget proposal, the additional amount may be used for management activities to allow more regular resources to be used for development activities, and requests the Under-Secretary-General/Executive Director to report to the Executive Board on its utilization in the context of the next budget proposal;
5. *Takes note with appreciation* of the report of the Advisory Committee on Administrative and Budgetary Questions (UNW/2025/CPR.6) on the UN-Women integrated budget 2026–2027, the recommendations of the Advisory Committee, and the related response of UN-Women to the ACABQ report, and requests UN-Women to address the recommendations and to report back to the Executive Board in the context of the next Integrated Budget on actions taken;

6. *Notes* the urgent need for increased investment in gender equality and the empowerment of all women and girls to support the results set out in the Strategic Plan, and encourages UN-Women to further engage Member States and other partners to increase their voluntary contributions, especially regular resources, and welcomes UN-Women's efforts to enhance its resource mobilization strategy;

7. *Requests* UN-Women to report within existing reporting on the implications of potential financial reductions, including prioritization strategies, as part of the risk management agenda item at the First Regular Session of 2026.

10 September 2025

2025/14

Revised financial regulations and rules for UN-Women

The Executive Board,

1. *Takes note* with appreciation of UN-Women's work on revising the Financial Regulations and Rules of the United Nations Entity for Gender Equality and the Empowerment of Women;
2. *Decides* to postpone the approval of the revised Financial Regulations and Rules and requests an update to be provided by the first regular session 2026 as part of the agenda item on audit matters;
3. *Encourages* UN-Women to strengthen the description of the financial internal control system in the financial rules, including requirements concerning its management system for the governance and control of financial risks.

10 September 2025

2025/15

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 to participate in a joint working group to consider the report of the Joint Inspection Unit (JIU) 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 representatives of the Executive Boards of UNDP/UNFPA/UNOPS and UNICEF;
2. *Recalls* decision 2024/3, which requested the working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session 2025;

3. *Welcomes* the update of the joint working group presented at the second regular session 2025;
4. *Requests* the joint working group to deliver on its mandate, in line with the approved road map, without delay, and to present timely and concrete proposals for the consideration of the participating executive boards, as appropriate;
5. *Encourages* the joint working group, in delivering on its mandate, to take into account developments and reform proposals emanating from the UN80 initiative, with a view to ensuring potential synergies;
6. *Requests* UN-Women, including their independent offices, to provide timely analytical and technical support to the joint working group, upon its request;
7. *Reiterates* its request that the Secretariat of the Executive Board provide information and support services, as requested by the joint working group, to facilitate its work.

10 September 2025
