JIU
JOINT INSPECTION UNIT OF THE UNITED NATIONS SYSTEM
EXTERNAL
INDEPENDENT
SYSTEM-WIDE
OVERSIGHT

REVIEW OF THE STRATEGIC PLANNING FUNCTION IN THE UNITED NATIONS SYSTEM

SEPTEMBER 2026

Inspectors Mohanad Al-Musawi and Tesfa Alem Seyoum

Strategic planning has evolved from a technical planning exercise into a core management function across the United Nations system. Its effectiveness is constrained by uneven institutionalization, weak integration with budgeting and risk management, fragmented digital systems, insufficient planning capacity and limited ability to measure the impact of the planning function itself.

Background

Strategic planning is the process through which organizations translate mandates into coherent long-term priorities, align resources with expected results, and establish mechanisms for accountability, performance monitoring and adaptation. The review was included in the programme of work of the Joint Inspection Unit (JIU) for 2025 following a proposal from UNIDO, and was conducted under the thematic area of management and administration practices. It builds upon the previous JIU review on strategic planning issued in 2012.

Two JIU outputs were produced from this review:

- JIU/REP/2026/4, a concise report containing key findings, conclusions and recommendations (available in the six official languages of the United Nations);
- JIU/REP/2026/4 [Expanded Report], containing detailed analysis, supporting evidence and annexes (available in English only).

Objective and Purpose

The review aimed to:

- Assess policies, procedures and practices supporting the strategic planning function;
- Assess the impact of strategic planning on programme design, operational delivery and resource allocation;
- Identify opportunities to strengthen synergies and reduce duplication across the United Nations system;
- Identify challenges, opportunities, lessons learned and good practices; and
- Recommend measures to strengthen the effectiveness of strategic planning.

The review covered the corporate-level strategic planning function of all 28 JIU participating organizations. It assessed planning functions and processes rather than the substantive content of individual strategic plans.

What the JIU found

Governance and Organizational Architecture

1. Strategic planning has evolved into a core management function

Strategic planning now serves as a central management mechanism that links organizational mandates, resources, performance management, reform agendas and institutional transformation. Its effectiveness depends on integration with budgeting, human resources, monitoring, reporting and risk management.

2. Strategic planning is essential but unevenly institutionalized

While some organizations have developed sophisticated planning architectures supported by strong governance arrangements, methodologies and digital systems, others continue to rely on fragmented approaches, resulting in significant variations across the system.

3. Some organizations lack a formal legislative mandate on strategic planning

Twenty-four participating organizations have formal mandates governing strategic planning, while four operate without such mandates. The absence of legislative direction can weaken strategic oversight, accountability and member State ownership.

4. Standalone strategic planning policies remain absent in many entities

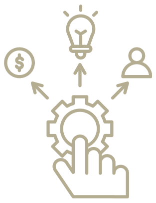
Only 12 participating organizations have formal standalone policies on strategic planning.

Others rely on procedural guidance, such as memoranda or instructions, which may weaken institutional consistency, clarify responsibilities less effectively and increase dependence on institutional memory.

5. Organizational positioning influences effectiveness

Strategic planning functions are generally more influential when positioned close to executive leadership. Organizations where planning leads report directly to the executive head or deputy executive head tend to demonstrate stronger coordination authority and greater ability to drive organization-wide alignment.

Resources, Capacity and Strategic Prioritization



6. Strategic ambitions are frequently disconnected from available resources

A persistent disconnect exists between expansive, politically negotiated mandates and available resources. In many organizations, strategic planning and budgeting functions remain insufficiently integrated, limiting the ability of strategic plans to influence actual resource allocation, prioritization decisions and programme delivery.

7. Mandate proliferation and earmarked funding constrain strategic implementation

Organizations face growing difficulty translating strategic priorities into action because mandated activities continue to accumulate while financial resources remain constrained. The widespread use of earmarked funding further reduces organizational flexibility, weakens strategic prioritization and limits the ability of organizations to allocate resources according to collectively agreed strategic objectives.

8. Resourcing of the strategic planning function is uneven and insufficiently transparent

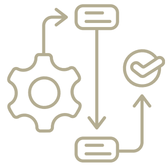
Human and financial resources devoted to strategic planning vary significantly across the system, ranging from organizations with no dedicated planning staff to entities with sizeable planning structures. Resource levels are difficult to compare due to inconsistent accounting practices and the absence of common reporting methodologies. Planning costs are often embedded within broader administrative budgets, obscuring the true investments devoted to the function and limiting transparency. Many organizations also report staffing shortages, hiring freezes and reliance on temporary personnel.

9. Specialized planning capacity and training remain limited

Capacity gaps persist in strategic foresight, scenario analysis, indicator development, data analytics, digital literacy and risk-sensitive planning.

Existing training programmes frequently focus on results-based management rather than broader strategic planning competencies. These shortcomings are compounded by staff turnover and irregular training arrangements, weakening institutional memory and planning effectiveness.

Systems, Methodologies and Innovation



10. Results frameworks often lack annual milestones

Most organizations rely on multi-year targets but do not systematically establish annual milestones. This limits timely monitoring, adaptive management and course correction.

11. Fragmented digital systems continue to hinder evidence-based planning

Many organizations operate non-interoperable planning, monitoring and enterprise resource planning systems that require extensive manual reconciliation. These limitations constrain evidence-based decision-making and the use of predictive analytics.

12. Risk management is not yet fully integrated into strategic planning

Although corporate risk frameworks and risk registers are widely used, they are not consistently integrated into strategic decision-making, resource allocation and strategic adaptation. Risk management often remains a parallel compliance exercise.

13. Strategic planning methodologies are evolving

Organizations are increasingly incorporating strategic foresight, theory of change approaches, horizon scanning, scenario analysis and artificial intelligence-enabled analytics into planning processes. However, adoption remains uneven across the system.

Measuring Strategic Planning Effectiveness

14. Most organizations struggle to measure the impact of strategic planning itself

The value of strategic planning is typically assessed through broader organizational performance indicators rather than dedicated methodologies that evaluate the planning function directly. Few organizations have established mechanisms to assess the function's contribution to institutional performance and long-term impact.

What the JIU recommends
(formal recommendations)

1 By the end of 2029, the legislative organs and governing bodies of the JIU participating organizations that have not yet done so should adopt a resolution or decision on strategic planning that sets out the overarching principles guiding the planning process; specifies the deliverables (e.g. strategic and operational plans); defines the plan component areas (e.g. strategic direction, priorities, framework for future actions); establishes the periodicity of the planning cycle; and identifies the entities responsible for plan approval and oversight.

2 By the end of 2030, executive heads of the JIU participating organizations who have not yet done so should develop and adopt a stand-alone organizational policy on strategic planning which defines its scope and associated terminologies, details internal roles and responsibilities, and outlines a structured planning cycle that integrates results-based management, theory of change and strategic foresight.

3 By the end of 2029, executive heads of JIU participating organizations who have not yet done so should ensure that the organizational lead on strategic planning is positioned with a direct reporting line to the executive head, or her or his deputy, and supported by formal terms of reference.

4 By the end of 2029, executive heads of JIU participating organizations who have not yet done so should ensure the inclusion of annual milestones for pertinent indicators and corresponding targets in the results framework of corporate strategic plans.

5 By the end of 2029, executive heads of JIU participating organizations who have not yet done so should ensure that corporate strategic plans are explicitly linked to the corresponding budget process, such that planned strategic results (outcomes and outputs) are directly connected to the formal resource requests submitted to governing bodies.

6 By the end of 2029, executive heads of JIU participating organizations who have not yet done so should ensure that the methodology, calculation rules and validation criteria for each indicator in the results framework associated with corporate strategic plans are developed and made publicly accessible through a virtual handbook or dashboard, or other suitable means.

7 By the end of 2029, executive heads of JIU participating organizations who have not yet done so should develop and adopt a comprehensive institutional policy for corporate monitoring and reporting that streamlines processes and aligns monitoring and reporting practices with the requirements of corporate strategic plans and their associated results framework.

8 By the end of 2029, executive heads of JIU participating organizations who have not yet done so should develop and make accessible to governing body delegates a digital results-monitoring portal providing regular structured performance data on strategic plan implementation.

9 By the end of 2030, executive heads of JIU participating organizations who have not yet done so should develop and apply methodologies, indicators and data-collection tools to capture the impact of all strategic interventions that extend beyond a single strategic planning cycle.

Key Informal Recommendations
(non-exhaustive)

The formal recommendations are complemented by 36 informal recommendations outlining suggestions for improvements. These include recommendations to governing bodies to:

- Task executive heads to establish priorities among existing mandates and eliminate outdated or low-priority ones.
- Consider utilizing a two-layered approach to plan development, whereby technical working groups address detailed issues while higher-level bodies focus on strategic vision.
- Task executive heads to develop needs-based allocation formulas to ensure that resources flow to the areas with the greatest strategic demand as identified in the strategic plan.
- Ensure that new legislative mandates are accompanied by adequate resources for implementation.

The Inspectors further address informal recommendations to executive heads to:

- Proactively engage with legislative bodies (as and where pertinent) to encourage them to ensure that each outcome and output in the results framework that are primary responsibility, respectively, of a Member State and the organization, are clearly linked to implementation actions, while preserving the principles of national ownership and collective accountability for results.
- Deliberate the pros and cons of extending the strategic planning cycle and to present their findings to their respective legislative bodies for consideration.
- Accompany each strategic plan submission with a transparent overview of the human, financial, and digital resources that support the planning function.
- Develop and maintain a structured strategic planning related training plan covering foresight, scenario analysis, risk-sensitive planning and digital literacy, and ensure that such training occurs at least once per planning cycle for all staff with planning responsibilities.
- Explore, as CEB members, the feasibility of developing a system-wide mandate mapping mechanism, hosted within an appropriate inter-agency coordination body.
- Treat strategic plan rollout as a formal change-management exercise by investing in dedicated transformation capabilities rather than limiting efforts to communication activities.
- Use the strategic plan, in conjunction with existing coordination mechanisms, to clearly articulate the organization's comparative advantage within joint programming, indicating where it expects to lead and where it will contribute alongside others.

The Inspectors further address an informal recommendation to UNSPN members to:

- Organize annual meetings around focused, high-priority themes, engage in working groups on frontier topics to foster innovation, and regularly update agency-specific templates, tools and guidelines in the network's repository to make it into a reliable knowledge base.

Approach & Methodology

In accordance with the JIU Statute, internal standards and working procedures, both qualitative and quantitative data-collection methods from different sources were used to ensure the consistency, validity and reliability of the findings.

Pre-scoping discussions with participating organizations aimed at identifying the review's key areas and issues and defining the scope of the review including possible limitations.

A desk review of relevant documents and preparation of **terms of reference** in consultation with the JIU participating organizations.

Corporate questionnaires to 28 JIU participating organizations, supplemented by individually tailored follow-up questionnaires to 26 organizations

Interviews with 164 individuals across all 28 organizations, comprising strategic planning leads, and executive, financial, human resources and information technology management, and corporate-level monitoring, reporting and evaluation functions.

Internal peer review for quality assurance purposes.

Sharing the draft report with JIU participating organizations for factual verification and to solicit comments on the findings, conclusions and recommendations.

JIU Reports

2026 Reports:

JIU/REP/2026/3, Review of Staff Recruitment Policies and Practices in the United Nations system organizations

JIU/REP/2026/2, Review of governing body structures in the World Meteorological Organization

JIU/REP/2026/1, Review of management and administration in the United Nations Educational, Scientific and Cultural Organization

2025 Reports:

JIU/REP/2025/6 & **JIU/REP/2025/6** [Expanded report]
Review of the Health Services in the United Nations system

JIU/REP/2025/5 & **JIU/REP/2025/5** [Expanded report]
Review of the Ombudsman and Mediation function in the United Nations system organizations

JIU/REP/2025/4 (Comparative analysis) & **JIU/REP/2025/4** [Expanded report] (Comparative tables),
Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system

JIU/REP/2025/3 & **JIU/REP/2025/3** [Expanded report],
Review of donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle

JIU/REP/2025/2 & **JIU/REP/2025/2** [Expanded report],
Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations

JIU/REP/2025/1 & **JIU/REP/2025/1** [Expanded report],
Review of management and administration in the United Nations Environment Programm

For all reports visit: https://www.unjiu.org/content/reports