JIU/REP/2026/4 [Expanded report]

United Nations

Review of the strategic planning function in the United Nations system (expanded report)

Report of the Joint Inspection Unit

Prepared by Mohanad Al-Musawi and Tesfa Alem Seyoum

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English only

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Prepared by Mohanad Al-Musawi and Tesfa Alem Seyoum

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Abbreviations and acronyms

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OECD	Organisation for Economic Co-operation and Development
QCPR	Quadrennial comprehensive policy review of operational activities for development of the United Nations system
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSDCF	United Nations Sustainable Development Cooperation Framework
UN Tourism	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WFP	World Food Programme

WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. Introduction

A. Context, objectives and scope

1. The present review was included in the programme of work of the Joint Inspection Unit (JIU) for 2025, following a proposal from the United Nations Industrial Development Organization (UNIDO) and was conducted within the scope of the JIU Strategic Framework for 2020–2029, specifically focusing on the thematic area of management and administration practices and methods. The review builds on the 2012 JIU review of strategic planning in the United Nations system (JIU/REP/2012/12).

2. The objectives of the review are to: (a) assess the adequacy of policies, procedures and practices in place to conceptualize and operationalize the strategic planning function; (b) assess the impact of the function on programme design and delivery and resourcing; (c) identify opportunities offered by strategic planning to expand synergies and reduce duplication within and across United Nations system entities; (d) identify challenges, opportunities, good practices and lessons learned in relation to the conceptualization and operationalization of the function; and (e) recommend possible actions necessary to strengthen the function.

3. The scope of this review is system-wide, covering the corporate-level (headquarters) strategic planning function of all JIU participating organizations, namely, the United Nations, its funds and programmes and specialized agencies, as well as the International Atomic Energy Agency (IAEA). Given that the strategic planning cycle varies among organizations, the time frame covers both strategic plans that were ongoing and those under development during the course of 2025. The present review is confined to the areas delineated within the objectives outlined above, namely, the strategic planning function and associated processes. The review does not assess the products emanating from strategic planning processes, such as the content of strategic plans.

B. Methodology

4. Desk research and data collection for the review was conducted between March and December 2025. The methodology was designed and implemented in accordance with the statute of the JIU and its internal standards and working procedures. Due consideration was given to protecting the confidentiality of stakeholders who responded to questionnaires as well as of those who participated in interviews.

5. The review applied a mixed-method approach combining qualitative and quantitative data collection and analysis. The methods employed include a desk review of relevant documents furnished by the 28 JIU participating organizations, as well as corporate and follow-up questionnaire responses from these organizations. All 28 JIU participating organizations responded in writing to the corporate questionnaire and provided supporting documentation. Additionally, 26 participating organizations provided responses to a follow-up questionnaire; of these, 19 provided two rounds of written responses to follow-up questions.

6. The questionnaires were followed by interviews with 164 individuals from the 28 organizations, including in-person interviews with organizations headquartered in Geneva and New York, and, due to financial and time constraints, virtual interviews with entities headquartered in other locations. Interviewees included technical professionals leading strategic planning in each organization, as well as representatives from other functions engaged in the strategic planning process, including executive management (e.g. Under-Secretary-General for Policy at the

United Nations), financial and human resources management, information technology management and corporate-level monitoring, reporting and evaluation functions.

7. The data were subjected to quantitative and qualitative analysis and the information obtained was triangulated and validated. In accordance with article 11.2 of the JIU statute and for quality assurance purposes, a draft of the present report underwent an internal peer review for quality assurance and was subsequently shared with JIU participating organizations before the report was finalized. The Inspectors affirm that independence, impartiality and professional integrity were maintained throughout the entire review process.

8. There are two outputs resulting from the review: (a) the present expanded version of the concise report which is available in English only; and (b) a concise report, issued under the symbol JIU/REP/2026/4, available in the six official languages of the United Nations.

9. The present report includes both formal and informal recommendations. One formal and six informal recommendations are addressed to legislative organs and governing bodies. Eight formal and 24 informal recommendations are addressed to the executive heads. One informal recommendation is addressed to the members of the United Nations Strategic Planning Network. All informal recommendations are indicated in bold text in the narrative. The review also collects existing good practices – which facilitate the implementation of the formal and informal recommendations – for the consideration of executive heads and governing bodies. These good practices can be found in annexes VII and VIII, including a list of the entities where each practice is in place. The Inspectors note that some of the challenges highlighted are closely linked to the funding cuts several organizations faced during the conduct of the review in 2025. The findings, conclusions and recommendations are expected to assist organizational leadership and strategic planning practitioners in strengthening the efficacy of the strategic planning function, while providing member States with guidance to strengthen their corresponding oversight role.

C. Acknowledgements

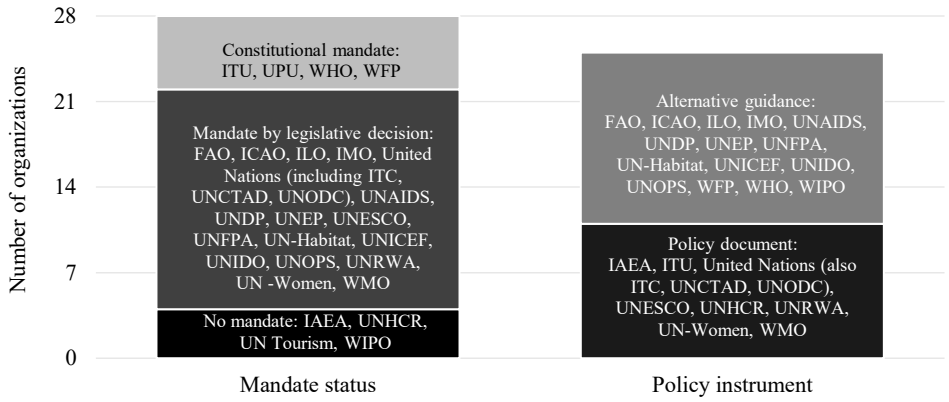
10. The Inspectors wish to express their sincere appreciation to all the representatives of United Nations system organizations who assisted in the preparation of the present report, in particular those who responded to the questionnaires and other information requests and/or participated in the interviews and so willingly shared their knowledge and expertise.

II. Foundations of strategic planning: mandates, policies, plans and coverage

A. Mandate on strategic planning

11. An organizational mandate on strategic planning – whether a resolution, decision, or recommendation from the legislative or governing body – serves as a foundational document for the planning function. The Inspectors found that 24 organizations have received such mandates, ranging from directives on the planning function itself to mandates tied to a specific strategic plan or cycle (see annex I). Only four organizations (see figure I) embed mandatory strategic planning requirements directly in their foundational texts. The International Telecommunication Union (ITU) Convention tasks the ITU Council with producing a strategic plan, while its Constitution requires the Secretary-General to report on the plan. The Universal Postal Union (UPU) general regulations require the Director General to prepare a draft strategy, a quadrennial business plan and a quadrennial performance report. The World Health Organization (WHO) Constitution mandates the submission of a general programme of work, and the World Food Programme (WFP) general rules require the Executive Director to submit a strategic plan. Most other organizations rely on legislative decisions mandating strategic plans and annual performance reporting. For the United Nations, annual General Assembly resolutions on programme planning govern the process.

Figure I
Mandates and policies on strategic planning



12. The Inspectors identified the following useful provisions in existing mandates: directives to establish dedicated working groups with broad stakeholder representation to guide strategic plan development; provisions for external review of the plan and the planning process; and instructions to the organizational head to ensure transparency in reporting on resource usage to develop comprehensive results frameworks that align strategic, financial, and operational plans, and to promote complementarity with other international organizations in order to avoid duplication of effort. Entities with clear mandates note that these elevate the strategic plan as the central corporate framework, strengthening its alignment with their mission, international commitments and decision-making. Flexible mandates are valued for enabling adaptation to evolving needs.

13. The four organizations without formal mandates (see figure I) rely on internal governance arrangements, formal approval by the governing body of programme and budget documents, senior leadership direction, and corporate vision and policy frameworks. Examples include the World Intellectual Property Organization (WIPO), where the Director General determines the planning process and timeline, and the Office

of the United Nations High Commissioner for Refugees (UNHCR), where the High Commissioner's strategic directions serve as the overarching planning anchor.[1] Entities without a legislative mandate noted that adopting one could clarify expectations, strengthen alignment between activities and mandate, reduce potential misalignment, foster member State ownership and political commitment, and enhance transparency through formal mechanisms for requesting, approving and monitoring priorities. The implementation of the following recommendation is expected to strengthen coherence and harmonization vis-à-vis how strategic planning is conducted, governed and reviewed.

Recommendation 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.

B. Policies on strategic planning

14. Mandates for strategic planning should be operationalized through organizational policies outlining planning structures, deliverables and responsible functions. The Inspectors found that among participating organizations, 12 have a single policy document, while 13 rely on alternative guidance such as memorandums or instructions (see annex II). Key constituent policy provisions include defined strategic planning terminologies; delineation of steps for developing a strategic plan; requirements to align planning with results by linking resources and activities to clear objectives; delineation of how strategic objectives are to be formulated, monitored and evaluated; provision of an accountability framework; and identification of roles and responsibilities. Entities generally consider existing policies adequate, noting that strengths include coherent end-to-end frameworks, alignment with results-based management principles, and supporting guidelines and tools.

15. The Inspectors found that, where no centralized policy exists, some organizations codify practices through internal procedural manuals (United Nations Children's Fund (UNICEF), WFP), or by offering detailed guidelines and timelines issued at the start of the planning cycle through memorandums (e.g. International Atomic Energy Agency (IAEA)) or guidance letters (International Labour Organization (ILO)). Organizations also documented best practices to clarify roles on strategic planning and ensure accountability. For instance, the International Civil Aviation Organization (ICAO) and the International Trade Centre (ITC) adapt United Nations guidance (United Nations strategic planning guide for managers) to their contexts; and the Joint United Nations Programme on HIV/AIDS (UNAIDS) uses functional descriptions and mission statements to define planning roles, supported by specific planning guidelines. Some entities noted that governing body mandates defining core workstreams can substitute in part for formal policy. For instance, the United Nations Office for Project Services (UNOPS) foundational resolutions and the United Nations Conference on Trade and Development (UNCTAD) quadrennial

[1] The UNHCR Executive Committee, as a subsidiary body of the General Assembly, submits its report on its annual session, which contains decisions and conclusions, to the Assembly. The Assembly which endorses the report and takes note of UNHCR processes, including the strategic planning function.

conference outcome document provide boundaries for the work of those entities and shape their strategic planning. The Inspectors caution that such an approach risks conflating the distinct responsibilities of legislative organs and management.

16. The Inspectors caution that the lack of a stand-alone strategic planning policy can undermine organizational coherence, authority and accountability. Without a codified mandate, strategic planning responsibilities remain fragmented and dependent on individual staff knowledge rather than on standardized institutional procedures. This allows technical silos to prevail over system-wide priorities and leaves strategic planning units with limited authority to align divisions or broker necessary trade-offs. This can result in generic, low-impact plans, diminished long-term focus and largely reactive operations. This policy gap also diverts planners' time towards compliance and reporting, weakening proactive analysis, institutional learning and evidence-based organizational change.

17. Entities generally acknowledged that a formal policy would help to clarify steps in the plan development process, reducing reliance on tacit knowledge. While some entities cited limited human and financial resources as constraints to policy development, they recognized that coherence and harmonization of internal planning standards and processes could be enhanced through the implementation of the following recommendation.

Recommendation 2

By the end of 2030, executive heads of 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.

C. Corporate-level strategic plans and frameworks

18. The Inspectors found that in all but one of the participating organizations,[2] corporate-level strategic plans and/or frameworks serve as the apex planning document. Strategic plans typically set out: (a) the institutional context with challenges and opportunities; (b) the organizational vision, grounded in mission and overarching goals, and the strategic priorities to be achieved ("the what"); (c) the strategies and capacities to realize the vision ("the how"); and (d) arrangements for implementation.

19. Most corporate-level strategic plans are high-level (setting out the impact, objectives and outcomes) and are accompanied by an operational plan tied to the budgeting cycle, with a detailed results framework linking outcomes to outputs, activities, indicators and targets. Twenty-seven entities have operational plans to implement the strategic plan. Twenty entities also have subsidiary plans tailored to specific countries, themes or sectors (see annex III). Subsidiary plans enhance granular work planning and oversight but increase planning and reporting burdens and can create misalignment when cycles differ. Most organizations consciously align operational and subsidiary plans with the apex plan; misalignment arises mainly from divergent planning cycles. To maintain coherence, entities link priorities to resources, use enterprise resource planning systems to integrate programmatic and financial data, and synchronize planning and budgeting cycles.

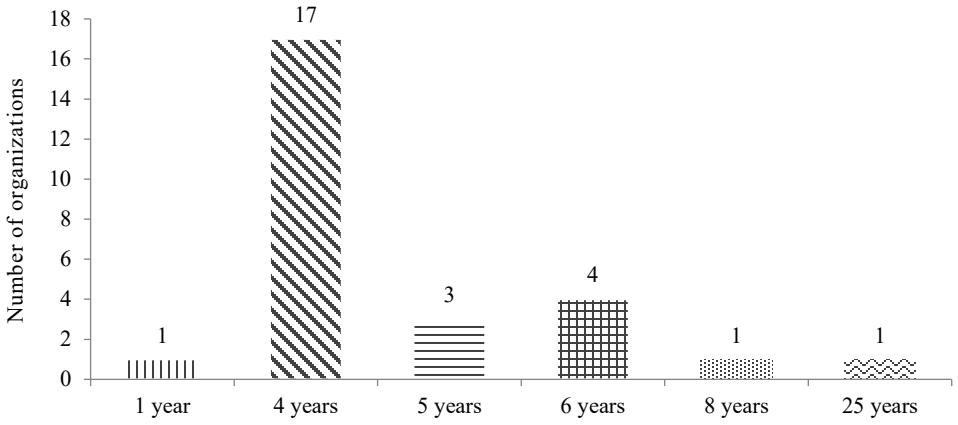
[2] The World Tourism Organization (UN Tourism) has neither a strategic planning function nor a strategic plan.

20. In terms of utility, most organizations consider their strategic plans pertinent and responsive to evolving needs, and several use a tiered approach that separates long-term vision from short-term execution. For instance, UNIDO considers its strategic plan a living document that adapts to changing needs, enabling integration of new mandates without rewriting the core strategy. The United Nations Office on Drugs and Crime (UNODC) has developed a corporate strategy to complement its strategic plan. It describes this strategy as a light, deliberately agile document that can be updated without formal bureaucratic revision; such flexibility enabled rapid operational adjustments during the coronavirus disease (COVID-19) pandemic. The United Nations Development Programme (UNDP) notes that its strategic plan 2026–2029 incorporates a flexible results architecture that avoids rigid linearity, supports contextual adaptation, and employs a crisis board mechanism to reallocate resources quickly during sudden crises while maintaining strategic alignment. Limitations noted include a persistent disconnect between ambitious goals, driven by expansive mandates, and budgets that are static or shrinking. Some entities have also reduced maximum word counts of strategic plans to save translation and editing costs, constraining the ability to detail intended actions.

21. A persistent challenge diluting the viability of strategic plans is the accumulation of mandated areas of work over decades. Some entities described this process as convoluted and haphazard, noting that they were often the frequent result of political compromises, resulting in an overabundance of policy frameworks in some entities and many unreviewed mandates in others. The accumulation of mandates has expanded expectations at a pace that typically outstrips available resources. To address this, **the Inspectors call upon governing bodies to task executive heads to prioritize existing mandates and eliminate outdated or low-priority ones**. The Food and Agriculture Organization of the United Nations (FAO) is implementing the useful practice of undertaking a technical capacity assessment to identify areas that need to be strengthened and those that might be de-emphasized. Additionally, the new WFP strategic plan for 2026–2029 lists areas of de-emphasis.

22. Regarding alignment with the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR), the Inspectors found that the recommendation in the 2012 JIU strategic planning review (JIU/REP/2012/12) that organizations should align strategic planning cycles with the QCPR has largely been implemented by agencies with one-, four- or eight-year cycles, simplifying QCPR reporting, including on recurrent survey questions. For instance, the shift by the United Nations Educational, Scientific and Cultural Organization (UNESCO) to an eight-year cycle was assessed as being beneficial, despite the transition costs. Embedding flexibility into aligned cycles supports adaptation; the International Maritime Organization's plan includes a two-year adjustment framework to accommodate emerging trends and shifting priorities. Linking QCPR alignment to budget cycles and resourcing realities has also helped ILO and UNIDO to harmonize system-wide processes and improve resource allocation. The timely finalization of the next QCPR indicator framework to inform the development of agency strategic plans would support further alignment by all organizations.

Figure II
Duration of strategic planning cycles

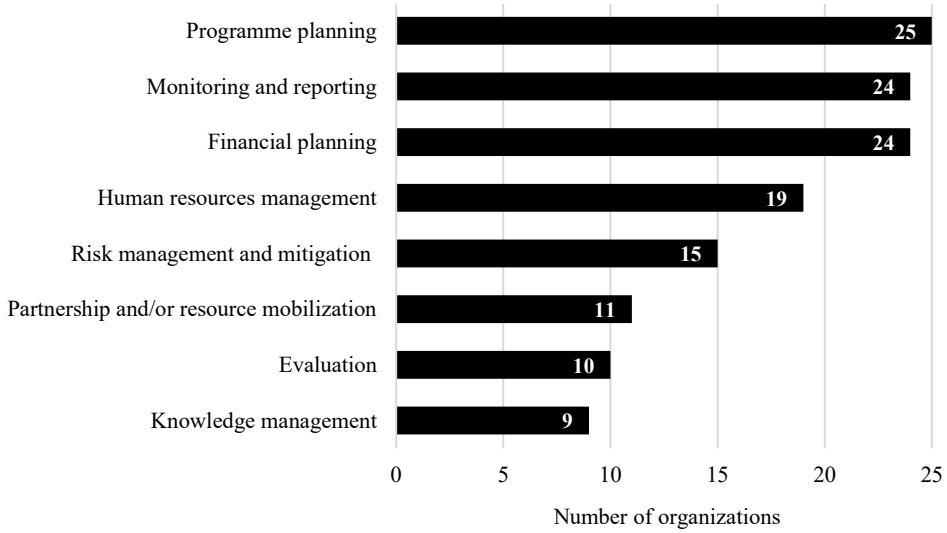


23. Regarding the duration of planning cycles, 17 organizations operate on four-year cycles and eight on cycles of five to eight years; the United Nations uses a one-year cycle and ICAO a 25-year cycle. Agencies favouring four-year cycles cited dynamic work areas (e.g. information technology, trade) and volatile contexts as determining factors, though limitations include insufficient time to incorporate lessons learned and difficulty assessing long-term impact. Eight-year cycles can support continuity and a deeper impact assessment, while six-year cycles help align successive operational cycles. The ICAO 25-year horizon (2026–2050) is anchored in its Assembly's goal of addressing decarbonization in the aviation sector by 2050, and is complemented by triennial business plans. The United Nations retains a three-year plan outline alongside the annual programme plan to preserve a longer-term perspective. While the annual cycle is valued for improving reactivity and efficiency in mandate delivery, senior Secretariat personnel engaged in strategic planning opined that it rewards conservative approaches and discourages ambitious planning. **The Inspectors call upon executive heads to deliberate the pros and cons of extending the strategic planning cycle to 6 to 10 years to support long-term interventions and robust impact measurement, while keeping operating plans on one- or two-year cycles to foster agility, and to present their findings to their respective legislative bodies for consideration.**

D. Key business areas covered under the strategic planning function

24. Core business areas under the strategic planning function include programme planning, monitoring and reporting, financial planning, and human resources management. Some organizations also include partnership and/or resource mobilization, risk management, evaluation and knowledge management (see annex IV). Where these areas fall outside the strategic planning function, consequences can include operational fragmentation, with perceptions of the organization as isolated sub-units, inconsistent monitoring, and weak influence of strategic plans on budgets. In addition, resource allocation may be driven by departmental preferences. To address these limitations, some organizations have empowered strategic planning leads to coordinate across departments, issue planning guidelines, integrate cross-cutting issues and identify duplication (UNCTAD). Others have consolidated related functions into a single office or operating model to enhance coherence (World Meteorological Organization (WMO)).

Figure III
Key business areas covered by the strategic planning function



E. Terminology related to strategic planning

25. While in the 2012 JIU review (JIU/REP/2012/12), strategic planning was defined as "the process by which an organization's medium- to long-term goals, as well as the resources plans to achieve them, are defined", the Inspectors found that no system-wide terminology has been adopted. Thirteen organizations have developed internal definitions,[3] and several others have adapted standard results-based management terms from the Organisation for Economic Co-operation and Development (OECD)[4] and the United Nations Sustainable Development Group[5] to their own institutional context in order to operationalize strategic planning. Where definitions for key strategic planning terms exist, organizations identified benefits, including reduced ambiguity, improved policy coherence, more accurate monitoring, reporting and evaluation, stronger risk identification and mitigation, and better integration of digital systems and data tools.

26. Identified good practices in ensuring consistent understanding of terms include integrating definitions into formal policy and manuals,[6] using centralized quality assurance during drafting,[7] providing targeted capacity-building,[8] integrating terminology into

[3] FAO, IAEA, ILO, ITU, United Nations, United Nations Population Fund (UNFPA), United Nations Human Settlements Programme (UN-Habitat), UNHCR, UNICEF, UNOPS, United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), UPU and World Meteorological Organization (WMO).

[4] OECD, *Glossary of Key Terms in Evaluation and Results Based Management for Sustainable Development (Second edition)* (Paris, 2023).

[5] United Nations Development Group, *Results-based management handbook: Harmonizing RBM concepts and approaches for improved development results at country level* (2011). See Box 2, "Definition of key United Nations programming terms", p. 7.

[6] UNESCO and UN-Habitat embed standardized definitions within mandatory results-based management handbooks, while ITC ensures that terms are defined as soon as they are introduced in official documentation.

[7] At the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Department of Planning shadows other departments during the drafting of strategic plans, providing direct methodological guidance to ensure terminology is used coherently.

[8] UN-Women reinforces the correct application of established terms by conducting dedicated webinars and socialization sessions for regional teams prior to the launch of major planning or reporting cycles.

digital systems,[9] coordinating through interdepartmental groups,[10] disseminating definitions through intranet platforms,[11] aligning with United Nations system-wide standards[12] and ensuring standardization in multilingual contexts.[13]

[9] WFP uses its Resources-to-Results (R2R) tool and DOTS platform to translate corporate objectives into specific financial and performance terms. WIPO utilizes its cloud-based WePerform tool to ensure that operational activities align with defined strategic terms.

[10] UNOPS ensures organization-wide alignment of terminology and strategic processes through the use of interdepartmental strategy and transformation groups.

[11] FAO (specialized terminology portal), UNDP (strategic planning intranet hub), WFP (global seminars, Microsoft Viva Engage platform) and WHO (eManuals, member States' portal) utilize intranet portals, SharePoint repositories, newsletters and presentations to promote consistent understanding of terms.

[12] ITC uses guidance from the United Nations Strategic Planning Network to streamline planning; UNDP maintains an internal glossary grounded in United Nations-wide results-based management and development cooperation standards; and UNRWA incorporates QCPR and Sustainable Development Goals terminology to promote inter-agency coherence.

[13] UPU and WFP employ specialized translation pools to maintain the integrity and consistency of standardized language across all official publications.

III. Strategic planning levels, leadership, linkages, coordination, resourcing and training

27. Strategic planning in international organizations spans corporate, business, functional and operational tiers, each performing distinct but interdependent roles (see annex V). Entity-wide effectiveness depends on coordinated engagement across levels, including to determine whether each level is mutually reinforcing under the leadership of senior management, and whether each tier is appropriately positioned, resourced and empowered. The corporate level provides strategic direction, while the business level translates that direction into realistic plans. Functional teams ensure that systems, budgets and evidence support those plans, while operational teams adapt the strategy to national contexts.

A. Corporate-level strategic planning

28. The Inspectors found that at the corporate level, the executive head holds primary authority for strategic direction and for translating mandates into coherent strategies. Corporate functions set standards, steward policy and govern methodologies, including regulatory architecture, terminology, alignment of political direction with risk and foresight analysis, and integration of risk treatment into strategic plans.[14] Some corporate actors combine planning with budgeting (FAO, IMO), while others focus on organizational change management and futures-oriented analysis (UNOPS).

29. In terms of limitations, where planning sits with middle management, it may lack sufficient institutional authority and risks becoming a reporting task rather than a governance tool. Normative entities (UNCTAD, UNESCO, United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)) face difficulties evidencing institutional impact, which can lead to output-focused reporting. Temporal rigidity due to fixed multi-year cycles, where priorities are locked into frameworks (ILO, UPU, WMO), and the United Nations annual budget loop can crowd out long-term strategies. Structural fragmentation in entities that are multi-pillar (ITU) or field intensive (UNDP, UNICEF) risks strategic drift and uneven implementation of the corporate plan.

30. Good practices identified to address limitations include: situating the planning function within the executive office to avoid siloed processes (IAEA, UNOPS, United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), WMO); treating the strategic plan as the central thread linking objectives, risks and resources (ILO, UNHCR, WHO); employing hub-and-spoke models[15] that balance central guidance with contextual adaptation (ICAO, UNDP, UNICEF, WHO); and embedding strategy as a standing item in senior management committees (United Nations, United Nations Human Settlements Programme (UN-Habitat), UNIDO).

[14] At the United Nations, the Office of Programme Planning, Finance and Budget defines the regulatory architecture and ensures consistency in terminology and results-based budgeting; the strategic planning and monitoring unit of the Executive Office of the Secretary-General aligns political direction, horizon scanning and risk analysis; and the Department of Management Strategy, Policy and Compliance integrates risk treatment in plans. Specialized foresight and horizon scanning are embedded at the corporate level in the strategy and futures team of UNDP, the planning, foresight and performance office of WMO and the chief scientist's office of the United Nations Environment Programme (UNEP).

[15] The hub-and-spoke model is a multi-layered strategic planning architecture characterized by a central corporate unit that defines global direction and quality standards, supported by decentralized technical or regional units that adapt these frameworks to local realities.

B. Business-level strategic planning

31. The business level translates corporate strategy into implementable deliverables, defining baselines, risks and performance measures. In decentralized structures (UNDP, UNHCR, UNICEF, WFP), country offices adapt global outcomes through country strategic plans, supported by quality assurance undertaken by regional offices (FAO, UNHCR, UNODC). In normative or headquarters-centric entities (ICAO, ITU, WIPO), technical departments align programmes with corporate results frameworks.

32. Limitations include: earmarked funding, which can force prioritization of donor-fundable activities over the objectives of governing bodies, creating divergence between funded and planned strategies (UN-Habitat, UNRWA, WFP, WHO); difficulties in evidencing causal pathways to outcomes among normative entities leading to resorting to output counts (UNESCO, UN-Women); capacity and quality assurance gaps in decentralized environments due to staffing and time constraints; and predominantly top-down information flows that underrepresent field realities.

33. Good practices identified to address limitations include: use of evidence-based instruments that ensure demand-driven plans (e.g. WFP country strategic plans are grounded in government-led reviews; situation analyses are mandatory at UNICEF); implementation of digital controls that require activity-to-result tagging before resourcing (WFP); conduct of peer and regional quality assurance (e.g. at UN-Women peer review groups provide structured scrutiny of planning documents; at UNOPS, plan feasibility is assessed by regional directors); and iterative planning that channels field insights back into corporate direction (FAO).

C. Functional-level strategic planning

34. Functional units (human resources, finance, budgeting, information technology, procurement and risk management) act as strategic partners by translating corporate and business strategies into the operational systems and standards required for execution. They develop enabling strategies (e.g. relating to human resources and digital transformation) central to effectiveness (FAO, UN-Women, WFP), and together with finance and budget divisions, they also serve as critical gatekeepers (IAEA, ICAO, WFP), subjecting strategic proposals to rigorous financial scrutiny to ensure programmatic ambition aligns with available resources. Oversight offices (UNCTAD, UNESCO, UNRWA) provide evidence for successor strategies, while communications units (IMO, ITU) convert strategy into public-facing messaging to build credibility and support with stakeholders and beneficiaries.

35. Limitations identified include long-term functional ambitions often colliding with short-term, unpredictable funding (UN-Habitat, UNRWA, WHO), triggering reactive management. In addition, interoperability gaps among finance, human resources and programme systems (ICAO, United Nations, WFP) create data silos and impede real-time management. Smaller or normative entities (UPU, WMO) struggle to link administrative outputs to corporate impact, prompting perceptions that strategies are compliance-driven. Weak governance can result in risk registers or evaluation findings failing to systematically inform strategic prioritization.

36. Identified good practices to address the limitations include strategies that formally position functional units as integral contributors to corporate outcomes (e.g. the WHO business management system integrates planning, risk and finance into a single environment). Digital integration enforces alignment. UN-Women, for example, integrates its results management system into its transparency portal. Structural consolidation is another effective model: IAEA merges risk management, knowledge management and strategic planning into a single team to ensure mutual

reinforcement. The UNOPS strategy and transformation group provides corporate advisory capacity, while ITC designates functional directors as planning champions who are held accountable for advancing specific strategic components.

D. Operational-level strategic planning

37. Operational- or field-level focal points translate global strategies into annual country-level plans (UNHCR), biennial outcome-based workplans (ILO) and, additionally, contribute to situation and common country analysis (UNDP, UNICEF, WFP), which provides the diagnostic and analytical foundation for country cooperation frameworks (United Nations Sustainable Development Cooperation Framework (UNSDCF). They also serve as regional and/or country-level custodians of results-based management standards, managing monitoring, data validation and reporting for donor accountability (monitoring officers at UNFPA, UNHCR, UNICEF, WFP), and provide critical advisory services to leadership regarding political viability, donor positioning and strategic feasibility (UNAIDS, UNODC).

38. Field-level focal points are common but vary in terms of their specialization and formalization. Decentralized operational agencies (UNFPA, UNHCR, UNICEF, UN-Women, WFP) maintain dedicated roles such as regional strategic planning officers or specialists embedded within regional and country structures. UNHCR and UNRWA use field programme support officers to align field-level plans with agency-wide objectives. Agencies like UNDP and UNOPS often integrate these responsibilities into broader leadership or programme management roles, such as resident representatives or heads of support services. Some non-resident agencies (IMO, ITC) do not maintain any field-level planning focal points, relying entirely on headquarters structures. IAEA maintains a field-level interface through national liaison officers who coordinate locally with programme management officers.

39. Satisfaction of field offices regarding their inclusion in planning is generally high in organizations with structured, bottom-up planning systems where field inputs visibly shape outcomes. FAO, UN-Women, WFP and WHO report strong field ownership due to global plans being explicitly anchored in regional and country-level priorities. Conversely, satisfaction is lower in entities where heavy workloads and staffing shortages reduce the capacity for meaningful engagement (UNODC, UNRWA).

40. Other limitations identified include chronic shortages of dedicated planning capacity, which result in staff combining planning tasks with monitoring and managerial duties (United Nations, UNFPA, UNICEF). Incomplete and/or unreliable data from weak national statistical and other systems impede evidence-based planning at the field level (UPU, WHO, WMO), while earmarking creates credibility gaps as funded activities drift from approved strategic priorities (UNRWA, WFP). Country offices of UN-Women face a double burden of aligning simultaneously with agency-specific plans and the UNSDCF, and with United Nations-system reporting platforms, such as UN-Info, which often operate on conflicting time cycles.

41. Identified good practices to address limitations include implementation of bottom-up and/or aggregative architectures (UNDP, UNICEF, UN-Women, WFP) which make country strategies the building blocks of global frameworks. The structural integration of field leadership into executive bodies, such as the participation of the ICAO and ILO regional directors in senior management teams, enables regional-level leadership to shape global decisions and ensures regional influence. The UNHCR COMPASS system decentralizes planning authority and simplifies workflows to give field offices direct influence, while UNRWA grants field offices autonomy to adapt strategies to unique humanitarian environments. To better assess integration between corporate and field levels, **the Inspectors urge executive heads to include indicators within the results frameworks of strategic plans that**

explicitly assess the effectiveness of coordination between field and corporate levels, supported as appropriate by internal management mechanisms, such as periodic management reviews and operational dashboards.

E. Other levels of strategic planning

42. Beyond the aforementioned tiers, the Inspectors found that a few entities maintain specialized structures for decentralized or technical mandates. The United Nations Department of Peace Operations embeds military planning capacities in peacekeeping missions; the United Nations Environment Programme (UNEP) multilateral environment agreement secretariats and regional collaborating centres undertake individual decentralized planning; UNESCO Category 1 institutes – bodies with functional autonomy within the organization that implement specific programmatic areas as mandated by the General Conference – carry out their own planning responsibilities within the programmatic and budgeting framework of the UNESCO strategic plan; and WMO regional associations and technical commissions engage in strategic planning by integrating scientific guidance and localized priorities into the entity's corporate strategy.

43. Limitations identified include the frequent rotation of seconded military personnel in peacekeeping operations, which limits institutional memory, while the siloing of military planning from civilian and political tiers risks tactical misalignment. The independent governance of multilateral environment agreement secretariats at UNEP can lead to fragmented planning and duplicated administrative efforts, while the functional autonomy of Category 1 institutes at UNESCO might create overlaps and complicate alignment with the corporate strategy and reporting cycles. WMO faces persistent challenges in harmonizing regional and technical plans with global scientific operational plans, exacerbated by disparities in regional capacity.

44. Despite the limitations, these supplementary layers can enhance technical and contextual specificity. The model of the United Nations Department of Peace Operations of embedding planning units within operational mission components ensures that the strategy remains tightly aligned with volatile field realities. The UNEP multilateral environment agreement secretariats demonstrate how decentralized entities can fulfil independent mandates while maintaining coherence with an overarching medium-term strategy. WMO's integration of member-driven priorities with scientific oversight ensures that global strategies reflect both localized needs and normative technical standards.

F. Leadership on strategic planning

45. The Inspectors found that strategic planning leads typically manage the full planning cycle, including plan formulation, integration of programmes and budgets, stewardship of results-based management and, sometimes, corporate risk management.[16] The institutional placement of the function significantly determines its authority, visibility and coordination capacity. Placement within the executive office (IAEA, ICAO) or with a direct reporting line to the executive head (FAO) is broadly deemed critical for ensuring sufficient coordination authority; UN-Women further identified the creation of a dedicated directorial position as being transformative in terms of influence and standing. Integration with budgeting is equally valued, enabling joint consideration of strategic and resource implications (ITC, United Nations, UNCTAD). By contrast, moving the function away from the executive level (UN-Habitat, UNIDO) can diminish its perceived importance.

[16] ICAO, IMO, UNHCR, UNOPS, WMO.

46. Nonetheless, even structurally sound placement can be undermined by the absence of formal terms of reference, resource constraints in smaller agencies (IMO) and limited influence over field operations or semi-autonomous technical units. The Inspectors found that few entities maintain stand-alone terms of reference for the entity lead on strategic planning (see annex V). UN-Women presents the best case scenario, with a planning policy and dedicated functional descriptions for planning specialists across all organizational tiers. Several organizations[17] rely on a patchwork of legislative resolutions, internal regulations, accountability frameworks, administrative manuals, divisional or team terms of reference, and work planning guidance, which collectively, but not comprehensively, define the responsibilities of the entities involved. This in turn creates potential ambiguities vis-à-vis the planning function's scope of work and boundaries.

47. In terms of accountability, entity leads are ultimately, albeit indirectly, accountable to governing bodies, which approve the strategic plan and provide oversight over progress reporting on plan implementation. Consequently, successful plan development and delivery become proxy indicators for the success of the lead planning function. Organizations also use results-based management frameworks to link planning to measurable outputs: ITU requires lead planning staff to align individual work objectives with strategic plan objectives; the United Nations requires quarterly review of implementation of the compact between the Secretary-General and senior managers. However, systemic limitations exist, with the ILO noting that its strategic plan is often not evaluated because it is a visionary document. ICAO faces the challenge of aligning existing performance monitoring mechanisms with the implementation requirements of its newly adopted long-term strategic plan for 2026–2050. The implementation of the following recommendation is expected to enhance the effectiveness of the strategic planning function.

Recommendation 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.

G. Linkages of strategic planning with programme design and delivery, and financial and human resources management

48. **Programme design.** The Inspectors found that the relationship between strategic planning and programme design is generally strong, ensuring that portfolios align with strategic direction. Some organizations (FAO, ILO, WHO, WIPO) co-locate these functions to ensure seamless linkage. At IAEA, UNDP, UNESCO and UNICEF, the planning lead translates corporate strategies into guidance and tools for programme units. In decentralized entities (UN-Women, WFP), the lead performs gatekeeping and quality assurance by validating field proposals against corporate frameworks. The United Nations employs a bifurcated approach that requires deliberate interdepartmental coordination between executive-level strategic planning and the distinct division responsible for annual programme design. In this context, United Nations Secretariat entities, particularly major departments and offices, should ensure that they establish strategic plans that are consistent with their mandates and programme budget approaches, as well as intergovernmental processes.

[17] ICAO, ILO, IMO, ITU, UNAIDS, UNDP, UNEP, UNESCO, UNFPA, UNHCR.

49. In terms of limitations, UN Tourism lacks a central advisory node, resulting in dispersed programmatic formulation across departments, making strategic alignment reliant upon personal goodwill. In terms of identified good practices, UN-Women utilizes a co-creation model and early thinking presentations to align country-level strategic visions with senior management before plans are finalized; UNFPA and UNICEF have implemented digital systems that structurally lock country programme documents to the corporate results framework; and UNDP and UNFPA integrate independent evaluations early into the planning timeline as forward-looking learning tools.

50. **Programme delivery.** The Inspectors found that linkages with programme delivery rely primarily on oversight and performance coordination, rather than on direct implementation roles. FAO, ILO and UN-Women employ central hubs to track progress, consolidate reporting and provide monitoring guidance system-wide. IAEA and UNOPS strengthen linkages through structured quarterly or midterm reviews that connect strategic goals to operations and surface implementation issues. WHO supports real-time execution through tools and performance-tracking methodologies from its Department of Delivery for Impact. WFP aligns field delivery with global priorities by embedding country strategic plans within a unified management cycle.

51. In terms of limitations, the Inspectors found that a reliance on ex post reporting rather than continuous engagement restricts the capacity to make mid-cycle course corrections. At the United Nations, strategic planning functions often play only a policy-support role without operational authority over delivery. In terms of identified good practices, UN-Women's quarterly business reviews institutionalize global cross-functional coordination, enabling real-time, data-driven monitoring and course corrections to ensure programme delivery remains aligned with strategic outcomes; and IAEA utilizes a results-based management coordination group to enable routine engagement with departments to translate goals into operational delivery.

52. **Financial management.** The Inspectors found that the credibility of strategic frameworks depends on priorities being reflected in resource allocation. Integrated models at FAO, UNESCO and WFP ensure strong linkages by co-locating planning and budgeting or through an integrated road map. At FAO, IAEA, UNDP, UNICEF, UNIDO and UN-Women, the budget document operationalizes the strategic plan by explicitly linking resources to results. Enterprise resource planning systems – Umoja at UNODC, Quantum at UNDP and PRISM linked to Quantum at UN-Women – reinforce linkages by enabling real-time financial tracking against strategic sub-programmes and outputs. WHO supports transparent dialogue with member States through costing exercises that assign a price tag to strategic commitments.

53. In terms of limitations, UNCTAD, UNEP and WHO face difficulties aligning earmarked funding with strategic priorities. Additionally, technical limitations in enterprise resource planning systems hinder tagging expenditures to multiple outcomes without manual workarounds. In terms of identified good practices, WFP utilizes an integrated road map to structurally link country strategic plans to financial resource management; and UNODC units co-develop fundraising strategies to ensure resource mobilization efforts are both financially viable and strategically aligned.

54. **Human resources management.** The Inspectors found that workforce-strategy alignment is increasingly emphasized, though structural integration remains uneven. UNDP and UNFPA develop multi-year workforce strategies (People for 2030 Strategy and People Strategy, respectively) in parallel with their corporate strategic plans, ensuring staffing trajectories reflect strategic ambition rather than historical patterns. UNHCR requires managers to justify all staff positions against strategic results, embedding human resources accountability in the delivery chain. FAO conducts joint workforce planning during budget formulation; UN-Women requires use of a human resources planning tool within its strategic note process; UNESCO frames human

resources management as an enabling output within its resource framework; and ITC institutionalizes alignment through human resources indicators, including gender parity, on its corporate scorecard. Gaps persist, with strategic workforce planning remaining insufficiently developed at ICAO and ILO.

H. Coordination and contingency planning

55. The Inspectors found that coordination structures on strategic planning vary in terms of complexity and degree of decentralization, with entities that have more complex or multi-tiered planning arrangements[18] often using multi-level governance systems (e.g. UNICEF's three-committee governance), while entities with more centralized arrangements (IMO, UNOPS, UPU) tend to rely on senior-level coordination. Bridging bodies (e.g. the Strategic Programming and Management Department at ILO and the inter-bureau task team at UNDP) reconcile perspectives and channel field insights to the corporate strategy. Communication ranges from UNDP's multi-channel architecture (town halls, intranet, artificial intelligence-processed surveys) to more ad hoc approaches. FAO and WHO use member State portals, stakeholder surveys and real-time dashboards. ICAO, the United Nations and UNESCO often rely on memos or intergovernmental processes over interactive platforms.

56. Key coordination gaps stem from functional silos and fragmentation, with units prioritizing visibility over integrated solutions (ITU, UNESCO, UN-Habitat). In addition, earmarked donor funding can exacerbate the misalignment of planning, budgeting and human resources cycles (FAO, UNAIDS). Translation of strategic frameworks into field action is hindered by weak national statistical systems (WHO) and performance indicators that are still being stabilized (IMO, WMO). High vacancy rates in planning teams and reliance on static analytical tools further limit real-time oversight.

57. Practices to assess the effectiveness of coordination mechanisms vary widely in terms of adequacy, from continuous data generation at UNDP to a complete absence of mechanisms at UNOPS and UN Tourism. Persistent gaps include a lack of performance indicators for the planning lead department at ILO; and difficulty in extracting aggregated strategic data from project tools not suited to the business model at UNODC. Innovative monitoring tools include the WMO rolling review methodology and the UNRWA Microsoft Power BI-based results-based management dashboard. UNFPA uses targeted surveys to measure coordination quality at the operational level.

58. To address some of these limitations, identified good practices include dedicated digital platforms to communicate about progress on strategic planning;[19] targeted surveys to measure coordination quality at the operational level; and integrated, real-time analytical platforms where strategic priorities systematically drive resource allocation and allow for faster identification of misalignments.[20]

59. **Contingency planning** to address unforeseen challenges to strategy development or execution is characterized by tiered resolution mechanisms that escalate competing priorities from cross-divisional peer reviews to senior management or executive heads. To prevent conflicts, organizations such as UNHCR involve field experts early, while UNCTAD ensures divisions draft their own plan sections based on member States' inputs.

[18] FAO, UNHCR, UNICEF, UNRWA, UN-Women.
[19] FAO, ILO, ITU, UNAIDS, UNDP, UNESCO, UNRWA, WMO.
[20] IAEA, UNDP, UNESCO, UNHCR, UN-Women, WFP, WIPO.

60. Good practice measures in place vis-à-vis contingency planning include maintaining emergency reserves and working capital funds to address unforeseen needs (FAO, ILO); and ensuring budget fungibility and reprogramming policies that allow entities to shift resources dynamically in response to funding volatility (FAO, UNAIDS, UNESCO). Flexible approaches, such as prolonging existing strategic frameworks (UNRWA), help avoid the finalization of new plans during crises or periods of incomplete data; while continuous dialogue with governing bodies, supported by virtual meetings and annual council decisions, enables rapid institutional guidance during emergencies (ITU, WMO). Additional replicable models include modular designs that allow for shifts in technical emphasis (FAO), broadly formulated goals that accommodate evolving activities (WMO), and an approach to strategic plans that treats them as living frameworks subject to regular business model reviews (UNFPA). Despite these measures, contingency efforts are often strained by external shocks, financial instability resulting from the non-payment of dues and weak baseline data in volatile environments.

I. Resourcing of the strategic planning function

61. The Inspectors found that human resource allocations for strategic planning vary widely, from no dedicated personnel at UN Tourism to integrated approaches at UNESCO, where a centralized team, tasked with carrying out funded strategic planning functions, is complemented by support from staff from across the organization (see annex VI). Many entities rely on small or fractional teams: ICAO used one officer at the P-5 level at 50% time for the development of its strategic plan, while IMO and UNAIDS draw on small percentages of staff time from executive or administrative offices. Others, such as UNIDO and UN-Women, maintain fully dedicated units, and agencies like FAO and UNDP employ hub-and-spoke models in which a central team is supported by regional and country-level professionals dedicating 10% to 100% of their time to strategic planning. At the United Nations, resources are dispersed across entities such as the Office of Programme Planning, Finance and Budget, the Department of Peace Operations and the Department of Political and Peacebuilding Affairs, with varying and often unquantifiable mission-level allocations.

62. Financial allocations span from $0 to close to $5 million per year at 21 entities and exceed $10 million per year at UNDP and WHO. Reported figures are not comparable across organizations as they reflect different accounting methods: UNAIDS includes its entire senior leadership team and advocacy costs, while entities such as UNODC report only fractional staff time of a few key officers.

63. Strategic planning also relies on significant but uncosted digital and governance infrastructure. Key digital tools include, among others, the Programme Planning, Implementation Reporting and Evaluation Support System (PIRES) and the Field Programme Management Information System (FPMIS) at FAO; the programme and budget cloud service at IAEA; and the portals and dashboards for member States at WHO. Governance structures, such as regional conferences at FAO and the open-ended working group at IAEA, require substantial organizational capacity and support stakeholder engagement. Organizations also use affiliated staff resources selectively: UNOPS allocated $400,000 to $500,000 for evaluation contracts; and UNESCO and UNICEF maintain budgets for consultants, workshops and publications.

Table 1
Annual resourcing of the strategic planning function (2025 or other year)

Budget (United States dollars)	*Entity*
< 0.5 million	ICAO, IMO, UNODC, UNOPS, WIPO
0.5 to < 1 million	ILO, ITC, ITU, UN-Habitat, UNRWA, UPU, WFP
1 to < 2 million	UNICEF, WMO
2 to < 5 million	FAO, UNAIDS, UNEP, UNESCO, UNFPA, UNHCR, UN-Women
> 10 million	UNDP, WHO

64. Challenges in estimating resource allocations include strategic planning not appearing as a stand-alone budget line and costs being subsumed under broader programme management, policy or corporate budgets (IAEA, WFP, WIPO). Deep integration of planning with results-based management and leadership functions (United Nations, UNCTAD, UNIDO, UNDP, UNICEF) further obscures measurement. Where the function does correspond to a discrete budget line, as at UNESCO, the dedicated allocation is identifiable, but the contributions embedded in other roles across the organization remain untracked. The lack of financial and time coding for planning activities in enterprise resource planning systems prevents expenditures from being captured at source, leading to reliance on approximations (ILO, UNFPA, UNHCR).

65. Workload fluctuations add to complexity. Entities (UNICEF, UNRWA, WMO) report sharp peaks during strategic plan formulation and approval years, requiring surge teams and consultants. The strategic planning workload then decreases during implementation, including monitoring, reporting and evaluation, preventing predictable annual baselines. Decentralized structures and multi-hatting – common in UNAIDS and United Nations entities (e.g. Department of Political and Peacebuilding Affairs, Department of Peace Operations) – further obscure precise estimation of resource allocations. Vacancy-driven redistribution (UNEP) and the absence of inter-agency costing standards (UN-Women) create a blind spot vis-à-vis the true level of investment in strategic planning.

66. Most organizations report financial allocations to be inadequate, which often limits field engagement and constrains expert analysis. Only a few entities, notably, WIPO and WMO, indicate that the resourcing is sufficient to fulfil their mandates. Others face serious gaps: UNESCO has unfilled senior vacancies, including at the senior level, resulting from recent financial constraints, and UN-Women identified institutional risks resulting from its reliance on temporary contracts for half of its headquarters planning staff. Others, such as ILO and UPU, report allocations as being insufficient to meet expanding demands or high-level policy requirements. Smaller entities like UN Tourism lack sufficient resources to produce a strategic plan. At the United Nations, hiring freezes and high vacancy rates frequently outpace the available institutional capacity requirements.

67. Effective resourcing models emphasize institutional stability and integrated structures. UN-Women maintains a dedicated unit with full-time staff, reinforcing the institutionalization of the planning function. Hub-and-spoke architectures at FAO, UNDP and UNESCO ensure strong headquarters leadership supported by technical and regional expertise. IAEA integrates planning across programmatic responsibilities, reducing operational strain. WMO is improving stability by shifting

from temporary to fixed-term headquarters positions. WIPO has successfully built internal planning capacity, reducing its reliance on external consultants.

68. The Inspectors note with concern that the absence of comparable data and a common methodology for determining planning-related costs represents a significant accountability gap. Only a few organizations expressed allocations as a share of their total budget. These range from 0.1% at ICAO to over 4% at UN-Women. Many entities [21] could not provide consolidated figures. Existing data typically exclude indirect contributions, and planning expenditures cannot be separated from monitoring expenditures. This fragmentation limits governing bodies' ability to assess resource sufficiency or ensure long-term sustainability. To address this limitation, **the Inspectors call upon executive heads, through the United Nations System Chief Executives Board for Coordination (CEB), to consider the development of a common methodology for defining, classifying and reporting human, financial and digital resource costs related to strategic planning. The Inspectors further call upon executive heads to produce a dedicated annex, to accompany each strategic plan submission, that presents a transparent overview of the human, financial, and digital resources supporting the planning function, such that the governing body has a complete picture of the resource requirements for its consideration.**

J. Training and capacity-building on strategic planning

69. The Inspectors found that training and capacity-building efforts related to strategic planning are largely embedded within broader results-based management training rather than being offered as a stand-alone curriculum, resulting in limited attention being devoted to specialized skills such as foresight and prioritization. Notable practices include FAO's collaboration with the United Nations System Staff College on immersive workshops on pathways of change, and its use of applied learning laboratories, which enable staff to practise planning concepts. UNDP has invested heavily in digital and artificial intelligence upskilling, while UNFPA offers an annual strategic planning course and maintains a community of practice on its intranet. Other organizations rely on mandatory orientation sessions (ILO), e-learning platforms (IAEA, UNESCO), or on-the-job support for scientific personnel (WMO). Several entities (IMO, UNIDO, UNOPS, UNRWA) report minimal or no dedicated training, often due to financial constraints.

70. While field-level capacity-building is essential for translating corporate priorities into local results, its availability remains uneven. FAO, UNFPA and UN-Women maintain structured regional networks providing technical guidance, coaching and virtual sessions. The UN-Women cascading train-the-trainers' model for regional specialists offers scalable frameworks for global capacity-building. UNDP also applies a train-the-trainers' model for foresight and standardized online courses for regional managers, while UNHCR provides training to field staff through dedicated capacity-building officers based in the regional bureaux. ICAO, ILO and UNIDO rely on ad hoc workshops or experiential learning. In resource-constrained settings, UNRWA's short, back-to-basics results-based management modules provide a pragmatic method for maintaining minimum training coverage despite high staff turnover.

71. System-wide gaps include the fact that episodic training is concentrated during plan formulation but is neglected during implementation, leading to a risk of institutional memory loss (UNCTAD, UNESCO, UN-Habitat). Disparities between headquarters and field locations persist, resulting in the participation of field staff in planning without structured training (ICAO, ILO, UNAIDS, UNIDO). Technical

[21] IAEA, United Nations, UNCTAD, UNIDO, UNODC, UNRWA.

and/or human resources capacity deficits in topics including indicator literacy, data management and results-based planning are prevalent (IMO, UN-Habitat, UNIDO, UPU). High turnover and temporary contracts undermine long-term training investments at UNFPA, UNRWA, UN-Women and WMO. A lack of harmonized results-based management terminology and indicator definitions also creates confusion in joint programming (ILO). To address these deficits, **the Inspectors call upon executive heads to develop and maintain a structured training plan related to strategic planning that covers foresight, scenario analysis, risk-sensitive planning and digital literacy, and ensure that such training sessions occur at least once per planning cycle for all staff with planning responsibilities**.

IV. Stages of strategic planning

72. The strategic planning process generally follows a 10-stage cycle: planning and preparation; internal and external assessment; review of mission, vision and values; strategic direction and goal-setting; strategy formulation; action planning; implementation; monitoring and reporting; audit and evaluation; and review and revision. The process engages senior leadership, technical units, governing bodies and multiple stakeholders, including system partners, donors, civil society, communities and independent experts.

A. Planning and preparation

73. Organizations launch the planning cycle by establishing inclusive road maps and consultation structures. Senior leadership often issues programme guidance letters that set the tone for mission, priorities and budget levels (ILO). Strategic planning entities define planning cycles and priorities and establish inter-bureau task teams to ensure organization-wide coordination (UNAIDS, UNDP). Core procedural steps include drafting guiding principles for the new framework and seeking approval by the governing body for the proposed planning timeline (IMO, UN-Habitat). Governing bodies shape the initial procedural road map and planning approach (FAO, UNDP, UNESCO, UNFPA). They may approve the development timeline (IMO), request the secretariat to undertake preparatory work (ICAO) or establish open-ended working groups to lead the process (IAEA, ITU).

74. Limitations identified include timing constraints, procedural rigidities and the need to align with multiple global cycles. Many entities face long lead times - often two years - due to translation requirements and infrequent governing body sessions, making it difficult to maintain relevance in a rapidly evolving context. Workload compression is common, as the processes to report on past cycles, implement current ones and plan future ones often overlap. Alignment with the QCPR and other frameworks can create heavy, inflexible processes and tight delivery timelines. Some organizations also lack established planning traditions or encounter staff resistance to new methods. Additionally, the volume of digital requirements for planning and reporting is frequently viewed as an administrative burden that detracts from substantive work.

75. Good practices identified to address some of these limitations include: establishing inclusive consultation mechanisms, such as FAO's in-house strategy team, to ensure broad input; securing high-level leadership commitment as demonstrated by ILO's programme guidance letter; and conducting joint inter-agency briefings, like those of UNFPA and UNICEF, to enhance coherence and donor confidence. Clear governance structures, exemplified by UNICEF's defined terms of reference for planning bodies, strengthen decision-making, while WMO's integration of global risk identification and mitigation into early planning stages promotes a unified and proactive approach.

76. **The Inspectors suggest that, to preserve space for strategic reflection, executive heads agree upon a high-level concept note prior to developing the detailed strategic plan outline. The Inspectors further suggest that governing bodies consider utilizing a two-layered approach to plan development, whereby technical working groups address detailed issues while higher-level bodies focus on strategic vision.** Governing bodies may consider adjusting the timing of constituent body sessions to facilitate timely inputs into the planning process.

B. Situation analysis

1. Internal assessment

77. The internal organizational assessment evaluates readiness by analysing management practices, accountability mechanisms and human resource capacities. Entities often utilize strengths, weaknesses, opportunities and threats (SWOT) analyses to identify institutional strengths and weaknesses, drawing on evidence from staff surveys, internal audits and evaluations of previous strategic cycles. Entities also conduct evaluation meta-syntheses and/or quarterly business reviews to assess programmatic performance (UNESCO, UN-Women) and consolidate findings into landscape papers and knowledge repositories to inform future priority setting (UNDP, UNRWA).

78. To ensure diagnostics are forward-looking and objective, some entities complement these efforts with performance forecasting that projects current implementation trends into the future (WMO), or commission independent business model reviews to objectively assess organizational systems and operational readiness without internal bias (UNICEF). Governing bodies review organizational readiness findings (FAO, IAEA, UNFPA) and engage in strategic foresight exercises to assess how global trends and risks may affect future mandates.[22]

79. Limitations identified include significant analytical burdens in processing large volumes of quantitative and qualitative data, including extensive all-staff survey responses (UNDP, UNICEF). Strict administrative protocols, such as rigid templates and word limits, constrain the development of substantive analyses (United Nations, UNCTAD). Lessons learned are often dispersed across multiple databases and documents, complicating their use during the assessment phase (ILO).

80. Good practices identified to address some of these limitations include using multi-method data collection approaches – such as the use of a combination of surveys, social media inputs and focus groups (UNDP, UN-Women) – to reduce bias and enhance representativeness; and use of advanced analytics, such as UNDP's use of Microsoft Azure AI, to rapidly process diverse datasets. Strategic sequencing, demonstrated by ICAO's internal assessment following its external review, helps maintain alignment with the broader context, while continuity is strengthened through the practice of presenting situational analysis alongside a review of the previous planning cycle (IAEA). Integrating independent evidence into strategic discussions, as UNEP did by involving its director of evaluation in senior management deliberations, improves rigour, and forward-looking performance forecasting (WMO) enables proactive decision-making. Additionally, the commissioning of an external business model review (UNICEF) provides an objective diagnostic foundation that mitigates internal assessment bias.

81. **To maximize the utility of large-scale datasets, the Inspectors urge executive heads to integrate advanced analytical tools, including artificial intelligence, early in the assessment phase with a view to streamlining coordination and consolidating and analysing diverse inputs from a multitude of stakeholders.** Such tools should complement rather than replace human analysis, stakeholder engagement and contextual judgement. Additionally, **to improve the representativeness of planning inputs, the Inspectors call upon executive heads to ensure that all affiliate personnel are able to contribute to strategic planning related surveys**.

2. External assessment

82. Situation analysis also entails an external environmental scan to identify global political, economic and social drivers that impact an organization's mandate.

[22] FAO, IAEA, UNDP, UNEP, WMO.

Agencies utilize strategic foresight, horizon scanning and PESTLE (political, economic, social, technological, legal and environmental factors) analysis [23] to explore alternative future scenarios and megatrends, such as demographic shifts or technological disruptions. This process prioritizes broad stakeholder consultation with member States, United Nations system partners and civil society, often through regional retreats or structured surveys, to ensure strategic priorities are grounded in real-world evidence and emerging global challenges.

83. Limitations identified include the prioritization by external stakeholders, including member States, of immediate concerns over mid- to long-term futures, limiting the depth of strategic foresight. Managing broad and heterogeneous partner ecosystems is resource intensive and can lead to consultation fatigue (UNESCO, UN-Women). Entities also struggle to synthesize diverse external perspectives into a single document without raising expectations among contributors, whose inputs may not be fully reflected. Additionally, limiting consultations with recipient countries to permanent missions in major United Nations system hubs can exclude valuable insights from line ministries in national capitals.

84. Identified good practices to address limitations include the use of structured strategic foresight – such as FAO, UNEP and WMO's multi-stage methods including Delphi surveys, horizon scanning and scenario development – to identify long-term drivers of change, alongside constituency-specific consultations, like UNESCO's regional engagement with member States and non-governmental organizations to capture diverse perspectives. Organizations such as UNFPA and WFP strengthened strategic positioning through external comparative-advantage assessments, while UNHCR ensured non-duplication by mapping stakeholder activities at the outset.

85. Transparency and broad engagement were enhanced through ITC's publication of preliminary consultative documents, UNESCO's annexing of survey results and UNCTAD's circulation of comparison documents showing draft revisions. Advanced foresight partnerships – exemplified by WMO's collaboration with the United Nations Futures Lab Network using techniques such as back-casting and wind-tunnel testing – deepened system-wide insight, and WIPO's establishment of a dedicated "future of WIPO" unit embedded decentralized foresight capacity and external scanning across all business units. **To ensure transparency and manage partner expectations, the Inspectors suggest that executive heads publish the results of consultations with partners as annexes to official documents.** The publication of consultation results should remain context-specific and respect data-protection and privacy best practices.

C. Mission, vision and core values review

86. This stage entails organizations refining identity statements and developing strategic narratives linked to system-wide frameworks, including the 2030 Agenda for Sustainable Development. This includes drafting updated mission statements based on recent declarations and holding informal consultations with governing body groups to build consensus on sensitive identity issues (ILO). Some entities convene strategy summits or high-level retreats to facilitate open dialogue between internal and external leaders on their long-term direction (UPU).

87. Furthermore, organizations increasingly utilize the development of a corporate-level theory of change not merely as a subsequent operational output, but as a critical validation exercise during the mission and vision review. By mapping the logical

[23] PESTLE analysis is a structured methodology used during the external environmental scanning phase of strategic planning to identify and evaluate drivers of change and potential risks across political, economic, social, technological, legal and environmental categories.

pathways from current interventions to desired global impacts, entities can objectively test whether their foundational identity statements remain fit-for-purpose or require strategic recalibration to align with contemporary frameworks. Governing bodies review and confirm the continued relevance of mission, vision and core values to ensure alignment with global frameworks, including the 2030 Agenda (FAO, UNAIDS, UNFPA, UPU).

88. Limitations identified include the frequent prioritization of continuity by member States in core identity statements, resulting in missions, vision statements and drivers that may not adequately factor in evolving global contexts (ITU, WMO). Identified good practices to address limitations include: developing compelling strategic narratives, such as FAO's "four betters" which link its mandate to the 2030 Agenda; embedding human-centred perspectives, illustrated by UNAIDS' inclusion of people living with HIV on its board; and securing early vision buy-in, as UNEP does by obtaining mid-cycle agreement from member States on the long-term vision and core objectives to provide a stable basis for drafting.

89. **The Inspectors urge executive heads to ensure that all future strategic plans are accompanied by corresponding theories of change that translate mission statements into logical action plans, and map connections across mandates to align overlapping priorities.** Such theories of change should articulate the assumptions, causal pathways, risks and system-level dynamics through which change is expected to occur. The Inspectors further note that such theories of change will be particularly valuable for organizations with a wide mandate, multiple stakeholders or overlapping priorities, or that are undergoing major internal changes or operating in a rapidly evolving environment. **The Inspectors further call upon governing bodies to engage early in defining the post-2030 framework for sustainable development to ensure that their organizations' core mandate and vision remain central to future global priorities.**

D. Strategic direction and goal setting

90. The strategic direction and goal setting stage synthesizes assessments into high-level priorities, including impact areas and accelerators. Entities conduct bottom-up prioritization exercises with national Governments and country offices to ensure alignment between corporate goals and local needs (UNHCR, WHO). They prepare annotated outlines of the strategic plan and draft high-level results frameworks that establish global targets (WFP). Leadership retreats are also used to stress test emerging priorities and obtain early guidance on whether to transform or pivot existing strategies (UNDP). Governing bodies provide essential guidance on high-level priorities and approve global targets and strategic objectives.[24]

91. Limitations identified include entities facing an overabundance of internal and external policy frameworks, resulting in competing priorities that hinder strategic focus (ILO). Reaching agreement on deselection remains difficult (UN-Women) and final negotiations carry the risk of political or technical backsliding, which can dilute the ambition or coherence of the proposed goals (UN-Habitat). Some entities (UNFPA) noted that donors may treat high-level strategic plans as rigid project documents rather than flexible frameworks grounded in national ownership. A long-standing challenge is ambiguity over whether implementation actions underlying each outcome are primarily the responsibility of the organization or of the member State (WHO).

92. Identified good practices to address limitations include iterative co-design of direction and goals – such as the use of annotated outlines and feedback loops with

[24] FAO, IAEA, ILO, UNAIDS, UNESCO, UNFPA.

member States by UN-Habitat and WFP – to secure alignment early in drafting; and bottom-up prioritization, demonstrated by WHO's engagement with national Governments and country offices to integrate global and national priorities. Scenario-based guidance, as used by UNDP to present senior leadership with strategic options, supports early direction-setting. Clear prioritization frameworks, exemplified by IAEA's predefined objective criteria, help manage divergent stakeholder inputs, and UNICEF strengthens system-wide coherence through joint analytical exercises, shared indicator frameworks and alignment workshops with United Nations partners during goal setting.

93. To address the difficulty of deselection, the Inspectors encourage governing bodies to expeditiously reconfirm long-term goals and strategic objectives when still relevant. Furthermore, to strengthen accountability for plan delivery, **the Inspectors urge 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 state the implementation actions that are the primary responsibility of a member State and of the organization, respectively, while preserving the principles of national ownership and collective accountability for results**.

E. Strategy formulation

94. The Inspectors found that the strategy formulation phase brings together the outputs of earlier phases and crafts them into a strategic narrative that outlines theories of change and the results architecture, and translates goals into measurable outputs, indicators and costed implementation frameworks. This involves extensive cross-office coordination and governing-body engagement to secure consensus and institutional ownership. Governing bodies review draft narratives and results frameworks, request revisions and provide high-level guidance before endorsing the final version.[25]

95. However, effective formulation is limited by entities facing uncertainty around budget ceilings and fluctuating assessed contributions, requiring planning for multiple complex budget scenarios (UNESCO). Drafting is further complicated by the need to reconcile donor priorities with broader organizational needs while keeping documents concise (UNRWA). Consensus-building around politically sensitive cross-cutting issues, such as gender, sustainability and inclusivity, has become increasingly difficult due to emerging political blocs. Technical agreements reached in one United Nations system hub (e.g. Geneva, Vienna) may be challenged in another (e.g. New York) (UNCTAD, UNIDO). Introducing new thematic areas often requires rapid capacity expansion (UNFPA), and uneven drafting capacity across directorates places heavy demands on planning units (UPU). Requirements for translation into six languages further slow the drafting process (UPU).

96. To address limitations, identified good practices include FAO's use of issue-based, interdisciplinary programme priority areas directly aligned with Sustainable Development Goal targets, and peer-review mechanisms in ILO and UNDP that reduce overlaps and strengthen inter-sectoral synergies. Clarity and accessibility are enhanced through use of plain language and comprehensive glossaries (UNICEF), and virtual, staged results-framework reviews facilitate consensus (UNAIDS, WMO). Quality control practices, such as FAO's methodological gatekeeping of indicators, ensure technical soundness. Broad political support can be advanced through co-authorship, as seen in ICAO, where the strategic plan was drafted by the executive head and Council president; and strategic flexibility to adapt to shifting political or environmental trends, such as UNEP's late-stage

[25] FAO, ICAO, ILO, ITU, UNESCO, UNRWA, WFP, WMO.

outcome adjustments. Other useful practices include real-time technical inputs by staff during working group sessions to support course corrections on strategic direction (IMO), and off-cycle advisory commission consultations to signal strategic shifts and assess donor expectations (UNRWA).

97. For plans that span multiple years, strategy formulation should necessarily include annual checkpoints to assess progress towards planned targets, which in turn facilitate timely course correction. However, annual milestones appear to be the exception rather than the norm in the results frameworks of a majority of organizations. To remedy this deficit, the Inspectors propose the following recommendation, the implementation of which is expected to enhance control and compliance.

Recommendation 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.

F. Action planning and strategic plan approval

98. The Inspectors found that action planning operationalizes the strategic plan by translating high-level goals into concrete workplans, specific outputs and measurable indicators. It aligns resource allocations with planned results and ensures coherence between global frameworks and regional or country-level programming. This stage typically produces detailed implementation instruments – such as integrated results and resources frameworks or annual operational plans – that define roles, responsibilities and technical benchmarks for monitoring progress. Governing bodies review and approve programmes of work and budgets, ensuring that resources directly support the results established by policymaking organs.

99. However, effective action planning is limited by misalignment between global strategic cycles and country-level programming timelines. UNICEF, for example, maintains a four-year global plan, while the country documents are on a five-year cycle. Misalignment also occurs when resources remain tied to traditional organizational units despite outcome-oriented strategic goals (ILO), or when subsidiary bodies produce uncosted work programmes disconnected from the secretariat's operating plan (WMO). Additional challenges include: short intervals between plan approval and implementation (UNESCO, WFP); high transaction costs across multiple information technology platforms (UNAIDS); the difficulty of shifting from siloed output indicators to integrated impact metrics (UNDP); and the need to balance global priorities with regional needs (FAO).

100. Identified good practices to address limitations include developing participatory methodological notes – such as the cross-office technical guidance issued by ILO and UNDP and the methodological notes for each performance indicator prepared by UNIDO – to ensure shared understanding, and using staged implementation tools, such as WMO's operating plan outline that enables timely high-level decisions. WHO's investment rounds exemplify innovative resource mobilization by securing flexible, multi-year funding aligned with the strategic cycle. Digital tools used by ILO and UNICEF, including CPX and e-Work Plans, help automate linkages between global strategies and country plans, while FAO's alignment of programmatic structures with budget chapters allows for mid-biennium resource shifts in response to evolving priorities.

101. Nonetheless, at a time when organizations are facing increasing financial pressures, the Inspectors caution that action planning can be rendered ineffective when planned results have not been thoroughly costed and subjected to budgetary processes. To this end, the implementation of the following recommendation is expected to enhance the effectiveness of action planning by ensuring that plans translate into funded commitments.

Recommendation 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 with the corresponding budget process, such that planned strategic results (outcomes and outputs) are directly connected to the formal resource requests submitted to governing bodies.

102. The Inspectors found that strategic plan approval typically occurs across internal (secretariat) and external (governing body) tiers, reflecting a hierarchy from high-level vision to detailed operational plans. Internally, the executive head provides substantive approval to ensure technical soundness before transmission to member States (IAEA, UNESCO, UNIDO, WMO). Externally, approval may follow a three-step sequence: development by the secretariat, endorsement by a subsidiary body of the governing body and final adoption by a plenary assembly (IMO, UNESCO, UPU, WMO). In entities like UNIDO, the programme and budget committee conducts the first formal review to assess financial implications.

103. In terms of limitations, the Inspectors found that once a plan is adopted by a plenipotentiary body, it becomes difficult to adjust to emerging needs, as amendments may only be made every two or four years. IMO and WMO have addressed this by granting their executive bodies the authority to amend the business plan annually or biannually without reopening the strategic plan. UNHCR uses a consensus-based strategic direction document rather than a legally binding plan, retaining the capacity to adapt to operational shifts without engaging in a governance-intensive amendment process.

104. Final approval authority varies according to an organization's legal framework and may rest with the highest legislative organ or an executive board. In many specialized agencies, the plenary governing body representing all member States holds this authority (UNESCO, UPU, WMO). At the funds and programmes, the executive board approves the plan and associated budgets (UNDP, UNFPA, UNOPS, UN-Women). UNRWA vests formal approval solely in the Commissioner-General after consultation with its advisory commission. In some organizations, approval is strictly internal, with the executive head endorsing the proposed strategic vision or direction while member States merely take note (UNIDO, WIPO). While this approach ensures flexibility, it may lack the political endorsement needed for long-term funding for entities that are not self-financed.

105. The role of governing bodies includes providing oversight, policy guidance and validation of the secretariat's proposal, often reviewing draft resolutions and making recommendations to higher assemblies (UNEP, UNESCO, UN-Habitat). Governing bodies also act as a check on institutional ambition, ensuring that targets are both aspirational and achievable within resource constraints (UNICEF). Challenges arise when governing bodies are perceived as rubberstamping working group agreements. To avoid this, they should maintain regular leadership links to the working groups preparing the strategy (IAEA) and make full use of audit advisory committees to obtain independent expert advice on implementation and risk management (UNOPS).

G. Implementation

106. Implementation translates the strategic plan into programmes at global, regional and national levels, aligned with country priorities and United Nations system-wide frameworks. Organizations operationalize strategic intent through annual or biennial budgets (UNIDO), workplans and project structures across all levels. This includes the provision of normative and policy advice by technical specialists and the application of regional strategic visions to contextualize corporate priorities (ILO, UNODC). Entities provide regular updates through digital platforms on workplan implementation at set intervals. Governing bodies monitor progress through regular reporting and approve required budgetary adjustments (FAO, ITU, UNEP, WHO).

107. However, effective implementation is limited by unpaid dues for assessed funding, leading to liquidity constraints (United Nations), as well as by unpredictable, unsustainable or highly earmarked voluntary contributions, which distort strategic delivery by shifting operational focus towards a subset of donors' thematic and geographic priorities within the governing-body-approved strategies,[26] compress implementation timelines, undermine accountability cascades and risk mitigation capacity where mitigation actions fall outside the donor-funded scope. While expanded statutory responsibilities often lack corresponding resources (UNESCO), internal obstacles compound the problem: limited incentives for cross-office collaboration (ILO) and resistance to shifting from legacy activities to new strategic priorities (UPU) slow down implementation. Large-scale realignments carry high transaction costs (WFP), and parallel, unaligned plans developed by governing bodies create additional complexity (WMO).

108. Identified good practices to address limitations include UNFPA's 100-day plan, which provides all units with coordinated tools and guidance for roll-out; UN-Women's structured communications and roll-out planning following strategic plan approval; and UNESCO's annual strategic dialogues with major donors that strengthen partnerships, review progress and secure more flexible long-term funding. FAO and UNAIDS adopted agile, modular management approaches that allowed adjustments to workplans and budgets without reopening the strategic framework, enabling rapid responses during crises. ILO's quarterly outcome-oriented budget reviews ensure that expenditures consistently support priority results. **To strengthen effective implementation, the Inspectors call upon executive heads to establish, where pertinent and when a new strategic plan begins, a dedicated coordination team to steer and monitor realignment of processes, systems and country-level plans.**

H. Monitoring and reporting

109. Monitoring and reporting involve tracking progress on plan implementation using performance indicators, milestones and data on financial delivery. Transparent, evidence-based reporting to governing bodies and internal management enables real-time course corrections and data-driven decision-making to inform future strategic planning. Organizations track progress through centralized digital dashboards and corporate performance systems that visualize real-time data for management (FAO, UNFPA). They prepare annual and multi-year strategic results reports to capture higher-level impact (UNESCO). Performance data contained in performance reports are validated by internal audit divisions to ensure reliability (WIPO). Governing

[26] FAO, ILO, UNAIDS, UNESCO, UN-Habitat, UNIDO, UNRWA, WHO.

bodies review periodic implementation reports – typically annually – and provide recommendations to guide future programming.[27]

110. However, effective monitoring and reporting is limited by heavy reliance on self-reported data from member States or field offices, resulting in low response rates and inconsistent data quality (IMO, UNICEF, WMO). Lack of agreement among member States on specific targets leaves agencies with data but no benchmarks for assessing performance (IMO). Uncoordinated monitoring tools create overlaps, duplications and unreliability of data (ILO, UNESCO), requiring extensive manual validation (UNDP, UNICEF). Smaller agencies lacking enterprise resource planning systems continue to rely on Excel, affecting data quality (UPU). Many results frameworks remain output heavy or overly complex, making it difficult to demonstrate high-level impact (UN-Habitat, WFP). Institutional memory loss due to staff turnover leads to confusion about indicator methodologies (UNICEF, UNRWA). Pressure to present positive results can also suppress candid reporting on shortcomings and associated lessons learned.

111. To address limitations, identified good practices include UPU's exceptions-based reporting, which focuses the attention of the governing body on areas needing urgent intervention, and WMO's hybrid rolling reviews that combine rapid assessments with staff interviews to generate real-time insight into implementation challenges. FAO's codified indicator methodologies, WFP's indicator compendium and UNICEF and UNRWA's centralized indicator handbooks help preserve institutional memory and further consistent measurement. ILO strengthens forward planning through outcome-team reports distilled into actionable guidance for subsequent cycles, while UNESCO improves aggregation by converting qualitative progress into numeric ratings; it also briefs member States at the outset of the process to prepare the strategic results report in order to improve understanding of its purpose and structure. UNEP reinforces strategic learning by dedicating a senior management meeting each year to macro-level lessons emerging from evaluations of its strategic plan.

112. To strengthen the clarity, consistency and traceability of performance measurement, the Inspectors propose the following recommendation, the implementation of which is expected to enhance transparency and accountability in monitoring and reporting.

Recommendation 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.

113. Additionally, to create a unified organizational framework governing how performance information is collected, synthesized and reported, the Inspectors propose the following recommendation, the implementation of which is expected to strengthen coherence and harmonization in monitoring and reporting.

[27] IAEA, ILO, ITC, ITU, UNAIDS, UNESCO, UN-Women, WFP, WIPO.

Recommendation 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.

I. Audit and evaluation

114. Audit and evaluation provide independent oversight of organizational performance, results and management processes to ensure accountability and transparency in delivering the strategic plan. Evidence-based findings are used to identify improvements, mitigate risks and integrate lessons learned into future planning cycles. Related actions include end-of-cycle summative evaluations, risk-based audits of subprocesses and early evaluability assessments or formative evaluations to enable course correction (UNICEF). Organizations also synthesize recurring findings from JIU and reviews by the Multilateral Performance Network (MOPAN) into high-level chapters of new strategic plans to demonstrate institutional learning (UN-Women). Governing bodies review evaluation plans and monitor management responses to ensure findings are used for institutional learning.[28]

115. However, the effective execution and impact of oversight processes are limited by managers and staff, who often experience audit and evaluation fatigue, as overlapping oversight requests divert time from implementation. Early in the planning cycle, insufficient data limits the ability to assess long-term theories of change (UNFPA). Oversight offices struggle to balance the differing priorities of donors, host Governments and the organization, resulting in evaluations that may lack the focus required to inform future planning cycles effectively (UNRWA). Some entities (UNFPA) report that evaluations can be generic or performative, offering broad recommendations without identifying operational failures or areas to discontinue. Technical hurdles include measuring complex human development goals within short cycles (UNDP), addressing fragmented results frameworks (UNDP, UNICEF), and adapting to rapidly changing contexts that can render findings obsolete (WFP). Resource constraints and limited internal capacity reduce coverage of independent assessments, forcing reliance on ad hoc reviews (United Nations, UNIDO, WHO, WMO).

116. Identified good practices to address such limitations include UNICEF's early evaluability assessments, which ensure measurability and enable timely adjustments; WFP's midterm evaluations of both corporate and country strategic plans; and UNESCO's "3% rule", which earmarks programme resources for evaluation from the outset to guarantee predictable oversight funding. UNDP strengthened its use of evidence by deploying artificial intelligence-powered platforms to synthesize findings from thousands of past evaluations, while UNESCO's joint audit–evaluation assessments provided comprehensive, system-wide insight into planning processes and results.

117. To further the effective uptake of oversight findings, **the Inspectors urge executive heads to establish formal procedures detailing how the strategic planning function will systematically review and incorporate major findings from evaluation and audit offices into the development of the strategic plan or midterm**

[28] FAO, IAEA, ILO, ITU, UNESCO, UNFPA, UNICEF, UNIDO, WHO.

adjustments to the plan. This includes ensuring that evaluation findings, including meta-analyses of programme- and project-level evaluations, are systematically fed into the next strategic cycle, and that midterm review timelines are structured to allow such findings to directly inform the preparation of successor strategies.

J. Review and revision

118. Review and revision are management-led processes for reflection and adaptation, centred on systematic midterm reviews to assess the continued relevance and impact of the strategic plan. The review process includes the conduct of a diagnosis and gap analysis to update results frameworks halfway through plan implementation, in response to external shifts or performance trends, as well as internal implementation reviews that adjust workplans and budgets when unforeseen global events or funding shortfalls arise. Governing bodies guide midterm updates and approve strategic revisions required by major global developments or resource constraints.[29]

119. However, the effectiveness of review and revision processes may be limited by short reporting intervals (often 1.5 to 2 years) that are insufficient to demonstrate progress on long-term development outcomes (UNDP, UNFPA, UNIDO, WMO). Midterm reviews and evaluations conducted 2.5 years into a four-year cycle often come too late for meaningful course correction. External crises, such as conflict or new legislation, can delay revisions of strategic plans (UNRWA). Data lags on high-level results limit the evidence base for midterm adjustments (UNFPA). Multiple, competing reporting processes also reduce the time available for deeper qualitative analysis (ITU, UNICEF, UNIDO).

120. To address limitations, identified good practices include UNDP's illustrated annual reports, which are released in advance of official board documents and help to improve engagement and understanding of complex results; and the United Nations's requirement that sub-programme managers explicitly link lessons learned to future planning. In one instance, UNESCO could strengthen strategic responsiveness by allocating assessed contribution arrears to a special account for addressing review-identified gaps, and by embedding annual milestones within its quadrennial frameworks. UNFPA enhances diagnostic depth through large-scale surveys and focus groups during mid-term reviews, while IMO leverages its small size to maintain agility through rapid internal coordination when adapting plans. To enhance the uptake of midterm review findings, **the Inspectors encourage executive heads to match adaptive planning with efforts to secure predictable, flexible funding that enables mid-cycle adjustments**. The Inspectors further note that, for organizations funded largely through voluntary contributions, effective mid-cycle revision depends on the timely guidance of governing bodies and the provision of flexible funding by member States, in addition to effective engagement by organizational leadership.

[29] FAO, IAEA, IMO, UNAIDS, UNDP, UNIDO, UPU, WMO.

V. Methodologies, systems and tools, accountability, risk assessment and change management

A. Methodologies for strategic planning

121. The Inspectors found that strategic planning methodologies across the United Nations system are highly diverse, reflecting differing mandates and institutional cultures, with results-based management serving as the near-universal organizing framework, linking objectives to resources. However, the implementation of results-based management ranges from fully embedded practice[30] to procedural compliance. The Inspectors welcome the methodological advances achieved by some organizations (FAO, UNDP, UNFPA, WFP), including increased use of strategic foresight, horizon scanning and artificial intelligence-supported trend analysis, alongside multi-stage consultation processes that have helped to reinforce analytical rigour and political endorsement.

122. Methodologies in use in some agencies have experienced shifts from output tracking toward systems-based, impact-focused approaches aligned with intergovernmental frameworks (e.g. QCPR) and the 2030 Agenda. Drafting processes have become more iterative and participatory, strengthening ownership. Good practices include shifts from monitoring activities to assessing outcomes, such as UNEP's move from broad thematic domains to a problem-focused impact framework. Global mandates and internal reforms have also influenced trajectories; for example, following the adoption of the Global Compact on Refugees, UNHCR transformed its annual programme planning into multi-year, multi-partner frameworks.

123. Identified limitations include the absence of formalized, organization-wide methodological policies and standardized glossaries in many entities, resulting in inconsistent application and dependence on individual institutional memory rather than on codified practice. Where strategic planning is structurally decoupled from budgeting, the two processes operate on separate timelines with misaligned frameworks. Methodological rigour is further constrained by entities relying on manual, spreadsheet-based tools that hinder real-time monitoring and data aggregation, and insufficient resourcing for undertaking foresight, analytics and external consultations.

B. Systems and tools for strategic planning

124. The Inspectors found that digital infrastructures supporting strategic planning typically comprise multi-layered ecosystems that combine specialized planning and results-management applications with enterprise resource planning systems. In highly integrated environments (IAEA, UNHCR, WIPO), purpose-built modules interface directly with the core enterprise resource planning system, enabling real-time modelling of resource allocations, staffing and programmatic results. Entities operating within the Umoja SAP ecosystem[31] use systems optimized mainly for implementation tracking rather than strategy formulation, often requiring initial drafting in offline formats. In contrast, ICAO and UN Tourism rely on fragmented spreadsheets and basic financial modules, underscoring significant technological disparities across the system.

125. Identified limitations include a structural mismatch between transaction-oriented enterprise resource planning systems and the forward-looking, integrative requirements of strategic planning. This gap drives systemic reliance on manual workarounds and

[30] UNDP, UNEP, UNESCO, UNICEF, UN-Women.
[31] ITC, UNCTAD, UNEP, UN-Habitat, UNODC.

offline analytical processes across multiple organizations.[32] Non-interoperable platforms further require staff to manually reconcile data across fragmented systems.[33] Additional deficits include the absence of predictive modelling and scenario-based capabilities, which restrict evidence-informed planning. A recurring challenge is the disconnect between offline strategy formulation and the digital systems used for operations, particularly within the United Nations. These issues are compounded by chronic underfunding, leaving several agencies dependent on legacy systems (IMO, UNRWA, UN Tourism, WMO). Other persistent problems include duplicative reporting demands for field staff and widespread data quality limitations.[34]

126. Identified good practices to address limitations include: intentional system design centred on planning and accountability needs rather than only on financial processing (UNAIDS, UNESCO, UNHCR); integration architectures that consolidate data automatically across systems, providing end-to-end visibility from design to expenditure (IAEA, UNFPA, WFP); use of visualization layers (e.g. Power BI, Tableau) that translate complex data into accessible insights for senior leadership (UNICEF, UNOPS, UPU, WMO); and flexible, in-house monitoring systems that enable multi-agency and decentralized reporting that standard enterprise resource planning platforms cannot easily support (ILO, UNAIDS).

127. The Inspectors are of the view that efforts by organizations to eliminate manual data reconciliation through the development of automated integration layers will contribute to freeing up planning staff to engage in higher-value analytical tasks. Governing bodies should support such efforts to modernize information technology tools that support strategic planning, in order to close technological gaps and reduce dependence on legacy systems and manual workarounds. To this end, and **to better utilize the vital information that electronic data platforms provide to support strategic planning, the Inspectors call upon executive heads to actively engage in efforts to develop United Nations system-wide data standards to address the challenge of non-interoperability of such platforms**.

C. Accountability for strategic planning

128. The Inspectors found that accountability for strategic planning functions through layered relationships that link governing bodies, the executive head, senior managers and staff. Governing bodies establish the strategic plan as a public compact, and the executive head is accountable for its delivery. Strong accountability depends on sustained governing body engagement; regular scrutiny reinforces incentives, while limited oversight weakens the chain of responsibility. Entities such as IAEA, ITU and WFP maintain continuous oversight mechanisms, whereas ICAO and UN Tourism illustrate contexts where such infrastructure is absent or still evolving.

129. Strategic commitments are operationalized through senior manager compacts – formal agreements specifying deliverables. At the United Nations, failure to report quarterly implementation status can affect resource allocations and manager appraisals. ITU extends accountability to the entire workforce by requiring all staff to align individual objectives with quadrennial strategic outcomes. Clear ownership assignment is another critical mechanism: ITC assigns each corporate goal and milestone to a named owner who is tracked through a centralized traffic-light system, requiring written explanations for missed targets. WIPO embeds obligations in its biennial programme and budget, while UNAIDS and UNCTAD link strategic objectives to individual performance evaluations. IAEA reinforces accountability

[32] ICAO, ILO, IMO, UNCTAD, UNIDO, UNODC, UNRWA, UPU, WHO, WIPO, WMO.
[33] FAO, UNAIDS, UNDP, UNEP, UN-Habitat, UNHCR, UNICEF, WFP, WMO.
[34] IAEA, ITC, UNCTAD, UNDP, UNEP, UNODC.

through departmental programme coordinators who ensure that signals do not dissipate across hierarchical layers.

130. Internal audit, evaluation and inspection processes reinforce accountability when their findings are systematically incorporated into planning. Their effectiveness depends on follow-through by management and governing bodies. WHO relies on an independent expert oversight advisory committee to provide the World Health Assembly with an analytical layer, while WIPO's internal oversight division mitigates risks of inflated metrics through independent validation of performance data. Evaluation functions are especially important for assessing the relevance and impact of strategic choices; their findings must inform subsequent planning cycles for accountability to be meaningful. At UPU, the Council of Administration directly oversees the execution of the annual business plan and is responsible for its oversight, while the Director-General formally reports on delivery against key performance indicators. However, many organizations still lack structural linkages that connect evaluation findings to the planning cycle in a consequential manner.

131. Identified limitations include weak accountability cascades, where links between strategic performance and individual appraisals are absent or inconsistently applied below senior management levels.[35] Several organizations also face methodological challenges in attributing high-level outcomes to specific actors in multi-partner contexts.[36] Fragmented, earmarked voluntary contributions often shift responsibility from strategic delivery to donor-driven project compliance.[37] The absence of binding member State-approved targets deprives systems of objective metrics (IMO), while complex joint stakeholder arrangements diffuse responsibility across actors (ITC, UNAIDS, UNCTAD, UNESCO).

132. Identified good practices to address limitations include quarterly reviews (ITU, UNDP, UNOPS, UN-Women) and weekly cabinet meetings (UNAIDS) that drive proactive management; integrating independent evaluation results directly into plan formulation (IAEA, UNDP); using midterm reviews and results-assessment modules to ensure findings have consequences (UNFPA, UNICEF); and independent data-validation practices that reduce incentives for overly favourable performance presentation (WFP, WHO, WIPO).

133. **To strengthen accountability, the Inspectors call upon executive heads to extend the accountability cascade below the senior management level by incorporating objectives from the strategic plan and related operational instruments into performance appraisals for relevant staff. The Inspectors also encourage executive heads to assign clear ownership of all strategic plan goals and indicators at the appropriate level.** Furthermore, to open up real-time access by governing bodies to performance data, the Inspectors propose the following recommendation, the implementation of which is expected to enhance transparency and accountability.

Recommendation 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 that provides regular structured performance data on strategic plan implementation.

[35] ILO, UNODC, UN-Women (at the P-5 level), UNIDO, UPU, WMO.
[36] FAO, UNDP, UNEP, UNFPA, UN-Habitat, UNHCR, UNICEF, WFP.
[37] UNEP, UN-Habitat, UNIDO, UNODC, UNRWA, WHO.

D. Risk identification and management related to strategic planning

134. While the identification and management of risks and strategic planning are mutually reinforcing, the Inspectors found that the maturity of risk integration in participating organizations ranges from compliance-driven reporting to advanced strategic intelligence. The latter supports timely course corrections and informs resource allocations (UNDP, UNICEF, WIPO) [38] through the aggregation of programme-level risks into a corporate profile (IAEA).[39] While most entities align their risk management with international standards, reliance upon professional judgment tends to take precedence over the use of data-driven metrics. Additionally, while corporate risk registers are commonplace, their value depends on whether they map specific risks to defined strategic outcomes rather than generic threats.[40]

135. Identified limitations include: absence of a system-wide methodology for risk identification, leading to inconsistent risk scoring and prioritization; conventional risk frameworks lacking the capacity to assess large-scale, long-term risks driven by external global factors rather than internal organizational issues; non-availability of resources to implement mitigation measures that fall outside donor priorities (UNEP, UNODC); formal plans becoming misaligned with rapidly evolving operational realities (ICAO, ILO, UNHCR, WFP); organizational silos in technically specialized entities hindering cross-cutting responses (UNESCO, WHO); structural decoupling of risk-assessment timing from planning cycles, limiting adaptive mid-cycle adjustments when the risk environment shifts (ICAO, ILO, UNCTAD); and a cultural divide between risk officers managing technical registers and planners focused on results frameworks, resulting in the relegation of risk intelligence to technical annexes rather than decision-shaping inputs. Structural constraints also limit the actionability of risk intelligence, such as fixed quadrennial ceilings restricting mid-cycle reallocation towards emerging risks (UPU). Entities lacking a formal strategic framework (UN Tourism) struggle to conduct systematic risk identification on institutional direction and remain confined to reactive troubleshooting as challenges arise.

136. Identified good practices to address limitations include: using joint programme risk registers to harmonize divergent assessment vocabularies and tolerances across multiple partners (UNAIDS); treating mitigation as a funded requirement during plan drafting (IMO); requiring technical departments to maintain risk registers tied directly to planned activities (WMO); articulating risk appetite statements that turn mitigation into a deliberate strategic choice informed by tolerance thresholds (WIPO); assigning mitigation actions to named individuals with deadlines (IAEA, ITC, UNDP, UNEP); and generating risk intelligence ahead of planning decisions and integrating threat profiles into strategic options (ICAO, WIPO).[41]

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[38] These entities require risk assessments to precede and condition resource commitments, ensuring mitigation is funded within the planning architecture.

[39] International Organization for Standardization risk management guidelines (ISO 31000); and the Committee of Sponsoring Organizations enterprise risk management framework.

[40] UNICEF has systems in place to standardize risk logging across decentralized operations; UN-Habitat and WMO utilize risk and control matrices to assess residual exposure after accounting for internal controls; ITC and UNIDO employ bow-tie diagrams to distinguish between causes, events and consequences, enabling targeted mitigation; and UNODC embeds risk logs into Umoja to instil routine risk consideration during project execution. The utility of risk assessment tools can be limited by organizational culture and internal conditions, which determine whether the tools produce meaningful strategic intelligence or are used merely for the sake of administrative compliance.

[41] ICAO rolled out a new enterprise risk management framework alongside its long-term strategic plan 2026–2050, embedding risk awareness into the plan's design from inception. WIPO requires every budgetary decision in its biennial programme of work and budget to explicitly account for risks associated with expected results.

137. **To strengthen a risk-informed planning culture, the Inspectors call upon executive heads to integrate risk assessment into the planning workflow, institutionalize risk identification as a continuous activity within high-frequency leadership forums, mandate risk identification as a prerequisite for resource access, ensure that risk management personnel participate directly in planning forums, and implement rapid re-planning mechanisms that allow for mid-cycle adjustments to mitigation strategies in volatile operational environments.**

E. Change management

138. The Inspectors found that change management remains a critical but often under-institutionalized dimension of strategic planning, requiring organizations to shift behaviours while maintaining alignment with updated strategic directions. Entities that produce desired results balance fidelity (i.e. ensuring consistent application of the new strategic direction) and ownership (i.e. ensuring staff understand and feel invested in the new strategic direction). Organizations employ several models to this end.[42]

139. Evidence suggests that building resilience is driven less by flexibility provisions than by institutional design, with stable high-level plans supported by short operational cycles (ICAO, United Nations) enabling real-time adjustments. UNFPA, UN-Habitat and UNICEF reinforce adaptability through formal mid-term reviews. The positioning of the planning function as an agile hub near executive leadership is another key determinant of resilience. UNHCR's planning function can rapidly model budget options during funding volatility, and UNDP employs a pre-designed crisis board for immediate resource reprogramming without undermining long-term alignment. Specialized mandates also shape resilience demands: UNICEF, UNRWA and WFP continually navigate the structural tension between the predictability required by development partners and the flexibility required for humanitarian response. To address under-institutionalization, **the Inspectors encourage executive heads to treat strategic plan roll-out as a formal change-management exercise by investing in dedicated transformation capabilities rather than limiting efforts to communication activities**. Such efforts should be context-specific and proportionate to the scale and nature of the changes introduced by a new strategic plan.

F. Organizational repositioning under the UN80 Initiative

140. Purportedly intended to modernize, rationalize and streamline the United Nations and its funds and programmes, the UN80 Initiative is currently the most significant external driver of strategic planning.[43] Its influence varies due to the structural divide between funds and programmes under General Assembly authority and independently governed specialized agencies. This asymmetry shapes how closely entities align with directives of the Initiative and how deeply reforms are embedded in internal planning. Some organizations are fully integrating mandates

[42] ITU and UNOPS use a transformation programme model, embedding strategic roll-out within broader institutional transformation initiatives. UNAIDS, UNEP and WMO apply a structural alignment model, reorganizing their institutional architecture to reflect strategic priorities. FAO and IMO adopt a process-embedding model, integrating changes directly into daily workflows. ILO and UNODC use a participatory formulation model, relying on digital platforms and cross-divisional groups to co-create plans and build ownership prior to finalization. WHO utilizes a phased, sequential "six toolkits" model, treating each stage of transition as requiring distinct institutional interventions.

[43] Other external drivers include funding constraints and resource mobilization pressures, which in many cases represent immediate drivers of efficiency measures and organizational adjustment.

under the UN80 Initiative, undertaking major reorganizations, reviews of mandates and budget-driven staffing reductions; UNAIDS, UNCTAD, UNEP and UNRWA exemplify this high-integration group. Others play direct leadership roles in shaping the reform agenda: ILO and ITU co-lead reform clusters, using internal reviews and new technologies to eliminate duplication, clarify mandates and modernize operations while preserving their autonomy as specialized agencies.

141. Others use the context of the UN80 Initiative for organizational repositioning or to embed United Nations 2.0 modernization priorities. UNHCR and UNOPS are reframing comparative advantages toward systems inclusion and shared services, respectively, while UNDP, UNESCO, UNFPA, UN-Habitat, UNICEF, UN-Women and WFP are incorporating reform principles into programmatic planning, structural reviews, business model updates and efficiency initiatives. Specialized agencies such as FAO, ICAO, IMO and UNIDO adopt selective alignment, monitoring the UN80 Initiative without being bound by it. WMO has undertaken transformation of its secretariat aligned with the Initiative, while not bound by or mandated by it. UPU and WIPO (a self-financed agency) are driven by competitive markets rather than assessed contributions, and treat efficiency and modernization aligned with the Initiative as ongoing operational imperatives rather than external reforms. Consequently, irrespective of formal mandates, broader United Nations system reforms and external drivers continue to shape organizational repositioning across all entity types.

142. Within the context of the UN80 Initiative, the strategic planning function is expected to evolve from an administrative coordination role into a data-driven capability supporting organizational intelligence and transformation. Digital transformation is a key driver, with UN-Habitat and UN-Women seeking to leverage artificial intelligence and digital innovation to modernize operations and reduce reporting burdens. Cycle restructuring is gaining momentum to better capture long-term impacts, with WMO considering an eight-year strategic cycle paired with a two-year operating plan to balance foresight and agility.

143. Results-based management is also undergoing modernization towards greater transparency: WFP aims to harmonize concepts across pillars to demonstrate impact, while WHO is implementing a new business management system to ensure end-to-end linkage between mandates and resources. ICAO and UNEP are moving towards the structural integration of enterprise risk management and foresight into core planning processes. However, rigid planning frameworks and fixed governance cycles may slow down the full realization of these evolutionary changes.

VI. System-wide coordination on strategic planning and alignment

A. Alignment of strategic plans with United Nations system-wide mandates

144. The Inspectors found that strategic plans were principally grounded in the 2030 Agenda, which provides the overarching vision and basis for defining collective results. For entities operating in development contexts,[44] the QCPR provides core operational and policy direction to ensure coherence, efficiency and accountability. Plans are further aligned with major global mandates and intergovernmental frameworks,[45] the Secretary-General's "Our Common Agenda" initiative and the UN 2.0 quintet of change,[46] which collectively emphasize data, innovation, digital transformation, foresight and behavioural science.

145. Alignment is reinforced through participation in inter-agency coordination mechanisms such as CEB, the High-Level Committee on Management and the High-Level Committee on Programmes. At the country level, alignment is operationalized through cooperation frameworks derived from system-wide programming instruments (e.g. UNSDCF), ensuring that planning processes reflect common priorities. These system-wide initiatives enhance the impact of strategic planning by providing unified frameworks that support transformative change, reduce duplication, clarify division of labour and drive investment in digital and foresight capacities. They also allow agencies to articulate their comparative advantages within collective United Nations efforts and set common performance benchmarks in areas such as gender equality (United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women), disability inclusion (United Nations Disability Inclusion Strategy) and youth engagement (Youth2030 strategy). Visibility is expanded through centralized platforms like UN-Info, which amplify country-level, agency-specific results to a global audience.

146. Identified limitations include a lack of interoperability across systems; for example, UN-Info often does not connect with internal agency enterprise resource planning systems, creating duplicative reporting burdens for country offices that must enter data into multiple non-communicating platforms (UNAIDS, UN-Women, WFP). Temporal rigidity due to fixed multi-year planning cycles, combined with staggered timelines across agencies, limits synchronization with system-wide reform directions or with peer entities with complementary mandates or operating in shared contexts (WFP, WMO). Some specialized agencies struggle to balance global system-wide mandates with agency-specific technical mandates from their governing bodies (WHO, WIPO). Translating broad, high-level principles such as those in UN 2.0 into actionable, sector-specific measures can often be resource-intensive and complex (ILO, UPU). Additionally, expansive cross-cutting agendas can crowd out agency-specific priorities and strain already limited institutional capacity (UNESCO, UN-Habitat).

147. Identified good practices to address limitations include mainstreaming cross-cutting priorities and UN 2.0 elements directly into strategic framework revisions rather than creating parallel workplans (FAO); using dedicated markers (e.g. gender, disability, youth) to track expenditures and results across the planning cycle and translate commitments into measurable outcomes (ITC, UNESCO, UN-Women); mapping policy outcomes to prioritized Sustainable Development Goal targets within budget documents to demonstrate clear contributions to global goals (ILO, UNRWA, UN Tourism);

[44] UNDP, UNICEF, UNFPA, UN-Habitat, UN-Women, WFP.

[45] Paris Agreement (ICAO, WMO), Sendai Framework for Disaster Risk Reduction 2015–2030 (WMO), Global Compact on Refugees (UNHCR).

[46] FAO, ICAO, ILO, ITC, UNESCO, UNFPA, UN-Women, UPU, WMO.

leveraging system-wide networks and communities of practice (United Nations Strategic Planning Network, United Nations Futures Lab Network) to support knowledge exchange and methodological standardization (UNCTAD, UNDP, WMO); and adopting model United Nations policies to avoid duplicating policy development (IAEA).

148. To manage planning rigidity, ILO maintains flexibility by redefining specific outputs within biennial programme documents and using flexible funding mechanisms to resource emerging unplanned priorities. FAO updates its medium-term plan every two years to allow course corrections within its 10-year strategic framework. **To strengthen coherence across the strategic planning landscape, the Inspectors urge executive heads, in their role as CEB members, to adopt common and complementary indicators for the results frameworks of strategic plans, developed in coordination with pertinent United Nations system partners, while preserving mandate specificity, programmatic flexibility and capacity to reflect diverse operational contexts and data availability of each organization.** The elaboration of a post-2030 development framework presents a timely and concrete opportunity to advance this action.

B. Furthering synergies in mandate implementation

149. The Inspectors found that, at the headquarters level, the strategic planning function strengthens institutional coherence by embedding technical expertise within central coordination mechanisms (e.g. CEB, High-level Committee on Management, High-level Committee on Programmes), enabling alignment with United Nations system-wide commitments and participation in thematic workstreams.[47] Specialized agencies often lead or co-lead system-wide responses to global challenges, such as food security or energy crises, ensuring data-sharing and joint analysis across the system (FAO). They also contribute to joint results and accountability frameworks (UNAIDS) and support benchmarking and methodological alignment through shared publications and studies via the United Nations Strategic Planning Network (ITU, UPU, WMO).

150. At the field level, strategic planning is operationalized through participation in system-wide cooperation frameworks (e.g. UNSDCF) and common country analysis processes.[48] Resident coordinators and joint results groups facilitate integration by helping agencies define responsibilities and report implementation through shared platforms. In locations without a permanent presence, agencies engage as non-resident actors to ensure that their mandates are reflected in joint analysis and programming (ITC, UNESCO). Coordination is further reinforced through participation in regional collaborative platforms and thematic issue-based coalitions, which connect localized priorities to global strategic objectives (FAO, UNFPA).

151. Identified limitations include resource competition that fuels scope creep and overlapping country-level activities, especially when global mandates are not clearly distinguished. The absence of a real-time mandate-mapping mechanism at the system-wide level can result in overlaps being identified retroactively rather than prevented. Sustained inter-agency coordination can consume significant staff time, diverting capacity from core tasks. Consensus requirements can lead to lowest common denominator outcomes, producing less ambitious priorities than agencies might pursue independently. Institutional and procedural differences – varying clearance

[47] For example, the United Nations Executive Group to Prevent and Respond to Sexual Harassment and "A United Nations system-wide strategic approach and road map for supporting capacity development on artificial intelligence" (CEB/2019/1/Add.3).

[48] Agencies ensure that their country-level planning instruments, such as country programming frameworks, country programme documents and strategic notes, are derived directly from these United Nations system-wide frameworks (FAO, UNDP, UNFPA, UN-Women).

processes, management structures, planning timelines – complicate coherence. Misalignment between agency-specific strategic cycles and country cooperation frameworks can lead to dual planning and reporting burdens for field offices (UN-Women). Financial barriers can also hinder participation, such as when agencies cannot join high-level inter-agency groups due to mandatory fees (UN Tourism).

152. Identified good practices to address limitations include establishing a formal division of labour in joint programmes to clarify roles and allocate resources based on each partner's expertise (UNAIDS); designing strategic plans with tightly defined mandate boundaries (IMO); organizing system-wide consultations prior to plan finalization to review priorities and focus areas (UN-Women); adopting common chapters to articulate areas of collaborative strength;[49] using artificial intelligence tools to analyse and track resolutions to identify mandate overlaps before the next planning cycle (ITU); and mapping policy outcomes to global targets (e.g. Sustainable Development Goals) to demonstrate contributions to the global agenda and identify partnership opportunities (ILO, UNRWA, WHO).

153. **To further system-wide coherence, the Inspectors call upon executive heads, in their role as CEB members, to explore the feasibility of developing a system-wide mandate mapping mechanism, hosted within an appropriate inter-agency coordination body, to support proactive de-confliction during strategic planning cycles, drawing on agreed interpretative frameworks that account for the legal and political nature of mandates and their differing formulations across governing bodies.**

154. **The Inspectors suggest that, to streamline internal prioritization, executive heads utilize digital tools, including artificial intelligence, to systematically review organizational resolutions and mandates in order to identify potential overlaps and contradictions, with such tools complementing rather than replacing institutional and contextual interpretation by member States and governing bodies.**

155. **To further synergies, the Inspectors urge executive heads to use their organization's strategic plan, in conjunction with existing coordination mechanisms – including common country analysis and United Nations sustainable development cooperation frameworks and country team processes – to clearly articulate the organization's comparative advantage within joint programming, indicating where it expects to lead and where it will contribute alongside others while preserving partnerships and national ownership.**

C. United Nations Strategic Planning Network

156. The Inspectors found that the United Nations Strategic Planning Network functions as an informal community of practice that convenes planning and results-based management practitioners from across the system. Operating under Chatham House rules, it provides a collegial environment for the exchange of technical experiences, good practices and methodologies, rather than serving as a policy-setting body. It is led by two co-chairs with staggered terms, with roles carried out voluntarily. Their responsibilities include communication management, organization of the annual meeting and development of the meeting agenda. The effectiveness of the co-chair role depends largely on the personal commitment and available capacity of those serving.

157. Knowledge management is facilitated through a shared digital repository, though its effectiveness is limited by reliance on voluntary contributions, the absence of a permanent secretariat and inconsistent continuity due to staff turnover. While useful for

[49] UNDP, UNFPA, UNOPS, UNICEF, UN-Women.

individual inquiries, the repository does not function as a comprehensive, systematically maintained knowledge base. Annual meetings enable dialogue, networking and replication of successful methodologies. While agendas co-created with members enrich relevance, some participants consider the meetings to be too focused on entity-specific presentations rather than on pressing, collective, system-wide challenges. Improvements suggested by participants include reducing presentations and prioritizing strategic brainstorming over information updates. Awareness of the network remains uneven due to its informal structure and limited institutional visibility; it was suggested that a public-facing website would broaden its outreach.[50]

158. The Network's principal added value lies in serving as a laboratory for innovation which supports the diffusion of frontier approaches and harmonization of results-based management. Its informal format encourages benchmarking and exchanges of practical measures. Agencies noted that the Network can enhance its added value by developing United Nations-specific standards and definitions for result levels (output, outcome, impact), guiding the United Nations Sustainable Development Group on results-based management practices, and channelling inputs through a more structured process for co-chairs.

159. Identified limitations include the absence of authority to set system-wide standards or influence high-level policy. Given the voluntary nature of engagement, participants often deprioritize joint Network activities in favour of their regular duties, resulting in limited accountability for shared outputs. Without a dedicated budget, the Network relies on voluntary support for tasks such as repository maintenance and focal point management. Participants expressed concern that, as the Network expands to include evaluation and monitoring communities, its core focus on strategic planning is becoming diluted. Its engagement with the UN80 Initiative has been minimal and the Network lacks the mandate to allocate staff time or produce formal contributions.

160. Regarding the possibility of formalizing the Network, participants expressed divergent preferences: (a) full formalization as a body with legal standing, similar to the United Nations Evaluation Group, with an official reporting line to the High-Level Committee on Management or the High-Level Committee on Programmes, dedicated staff and a budget; (b) partial formalization, where the Network would retain an informal, community-of-practice ethos while securing dedicated administrative support (e.g. a half-time position through cost-sharing or secondment) and establishing a formal reporting line to strengthen the weight of recommendations; and (c) maintaining the status quo, with reinforced voluntary engagement and clearer mandates from executive heads.

161. Supporters of formalization highlighted the potential benefits, including the capacity to develop system-wide standards, the maintenance of a comprehensive repository of tools, preservation of institutional memory and the development of joint products. Those in favour of retaining the informal structure pointed to the need to preserve agility, flexibility and candid exchanges without multiple approval layers. They noted that formalization risked increasing political participation, propagating a one-size-fits-all approach, and adding bureaucratic and compliance burdens that outweigh benefits.

162. **To enhance the utility of the United Nations Strategic Planning Network, the Inspectors call upon Network members to organize annual meetings around**

[50] As the Network relies on agency focal points, turnover without proper handover often breaks institutional continuity. To address this, the co-chairs have recently verified the focal point list. As the Network lacks a formal mechanism to reach all United Nations system entities, it depends on peer-to-peer outreach.

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 SharePoint repository to make it into a reliable knowledge base.

163. **The Inspectors further call upon executive heads to formally recognize staff participation in the Network, support the creation of a dedicated administrative function for the Network through cost-sharing or secondment, and utilize the Network as a platform for system-wide terminology harmonization and for peer reviews of draft strategic plans in order to leverage system-wide expertise.** Executive heads, in their role as CEB members, may consider exploring the added value and feasibility of formalizing the Network as a sub-group under a pertinent established coordination body in order to give its outputs greater institutional weight.

VII. Influence and impact of strategic planning

A. Measuring the impact of the strategic planning function

164. The Inspectors found that the impact of the strategic planning function is generally assessed through proxy indicators linked to overall institutional performance rather than through direct measurement of the function itself. Results-based management frameworks serve as the primary mechanism for inferring effectiveness, drawing on progress against outcomes, outputs and targets in corporate plans (FAO, IAEA, ILO, UNFPA). Qualitative feedback from governing bodies and the smooth approval of strategic documents are additional signals of influence.[51] Some entities have begun formalizing organizational effectiveness and efficiency indicators, such as the percentage of operations implementing multi-year plans (UNHCR) or timely delivery of mandated reports (ITC, UN-Women, WFP), to better assess how planning units contribute to performance.

165. Given that overall organizational performance is shaped by multiple internal and external factors, isolating the contribution of the strategic planning function is challenging (United Nations, UNODC). Many organizations lack formalized metrics to assess added value (ICAO, IMO, UPU, WMO) and existing indicators are often insufficiently developed to meaningfully assess strategic impact (UNESCO). Limited longitudinal operational data (UNDP) and the use of anecdotal evidence and informal feedback from leadership or member States (UPU, WMO) may constrain the ability to determine whether strategic plans influence programming decisions or managerial shifts. The proliferation of monitoring tools without a unified corporate monitoring strategy further dilutes the visibility of the contribution of the strategic planning function (ILO). Some entities regard the strategic plan as a presentation tool rather than as a driver of institutional effectiveness, reducing incentives to measure functional impact (UNIDO).

166. Identified good practices include the conduct of staff perception and utility surveys to assess the operational relevance of strategic plans. UNFPA's strategic plan implementation survey showed strong staff endorsement of the plan's usefulness for defining the organization's vision and developing country programmes, while UNEP used its staff survey to establish a baseline for strategic planning uptake. External and independent assessments provide another robust means of gauging functional effectiveness, with UNRWA drawing on triennial MOPAN assessments to evaluate its evidence-based planning and organizational architecture, leading to actions such as the revision of operational templates and the establishment of risk management units. To better gauge the planning function's utility, executive heads may consider developing key performance indicators to assess the function's impact and periodically conducting staff and client-unit surveys to establish baselines for strategic planning uptake.

B. Utilization of strategic planning outputs by senior management

167. The Inspectors found that senior management in many organizations (UNDP, UNESCO, UNFPA, WHO) increasingly regards the strategic plan as the central reference point for organizational alignment, resource allocation and results-based management, and as an important advocacy and communication tool for engaging with member States. Heads of agencies utilize strategy documents to guide high-level discussions with member States on funding and institutional direction.[52] To drive day-

[51] FAO, IMO, UNCTAD, UNESCO, UNRWA, UPU.

[52] FAO, IAEA, ICAO, ITU, United Nations, UNEP, UNESCO, UNRWA, WMO.

to-day management, senior leadership typically utilizes programme budgets and operational plans and also refers to quarterly performance reports and real-time dashboards to identify underperformance and reallocate resources strategically. This data-driven approach is notably evident during midterm reviews, which allow leadership to assess institutional health, analyse emerging trends and refine strategic direction. UNICEF and WFP use performance data from such reviews to address stagnation in specific goal areas or to respond to sudden humanitarian funding gaps.

168. Identified limitations include the programme and budget document being prioritized over the strategic plan in some entities, with the strategic plan being viewed primarily as a management document that lacks practical impact on operational decisions. Uneven leadership buy-in also presents challenges, and in special political missions, leaders may struggle to translate complex political strategies into standardized planning frameworks or metrics. Some organizations report that monitoring data arrive too late to inform planning cycles, while excessively large indicator sets can impede the development of a clear institutional performance narrative.

169. Identified good practices to address limitations include: use of senior manager compacts to create personal accountability for goals and targets (United Nations, UNEP, UNOPS); conduct of quarterly business reviews and operationalization business review committees that apply traffic-light monitoring matrices to track implementation until completion (UN-Women); conduct of rolling reviews of programmatic performance to flag challenges directly to executive management (WMO); use of artificial intelligence-assisted algorithms to synthesize field-level narratives into high-level results (UNDP); and use of theory of change methodologies and Sustainable Development Goal network analysis to translate strategic vision into operational practice (UNHCR, UNICEF).

170. To enhance senior management engagement with strategic planning outputs, executive heads may consider synthesizing performance data into concise, evidence-based briefs that translate progress against strategic targets into concrete guidance for course corrections and programmatic adjustments at the senior management level. Executive heads should also ensure that annual reports on strategic plan implementation are structured around the plan's goals rather than solely on the approved budget, such that the plan remains the organization's apex planning document.

C. Impact of strategic planning on programme design and delivery

171. The Inspectors found that the strategic plan functions as the core framework shaping programme design; it is operationalized through a top-down cascade of strategic objectives into programme budgets, business plans and country-level documents. In many entities, it is directly linked to human and financial resource allocation, ensuring that all activities align with long-term goals. Mandatory alignment mechanisms, such as project review committees and project development task forces, act as gatekeepers to verify coherence with the corporate strategic framework and the Sustainable Development Goals (ITC, UNEP, UN-Habitat, UNODC).

172. Organizations report that the most visible impact of strategic planning is its ability to foster inter-sectoral and inter-bureau collaboration, reducing silos (FAO, ICAO, UNAIDS). Organizations also noted that orienting programmes around shared strategic outcomes rather than departmental outputs improved coherence and reduced duplication (IAEA, UNAIDS, UNDP). Strategic planning has also driven a shift from region-based to thematic approaches in technical cooperation and capacity-building. Strategic planning plays a central role in resource mobilization, as donors increasingly rely on corporate results frameworks for monitoring and performance assessment

(WHO). Additionally, real-time strategic monitoring and data-driven dashboards have prompted a shift among managers from project-level oversight to a holistic view of strategy implementation (UN-Women, WMO).

173. However, the impact of strategic reporting is less visible in day-to-day operations, where staff may view it as a compliance exercise rather than as an operational tool (UPU). This gap is particularly pronounced in emergency settings, where urgent response needs limit the integration of multi-year strategic thinking (UNHCR). Strategic planning has limited visibility in driving prioritization across technical committees or subsidiary plans managed by regional associations, which are sometimes influenced by factors outside central strategic processes (WMO). Organizations further report weaknesses in reprioritization based on new information, such as findings from evaluations, audits or emerging constraints (WHO). Aligning high-level corporate objectives with country programmes also remains challenging, as country-level plans are approved by local stakeholders rather than central governing bodies. Additionally, demonstrating long-term impact is difficult because strategic plans typically operate on cycles that are too short to capture cumulative effects over time (ILO, UNDP).

174. The implementation of the following recommendation is expected to enhance the effectiveness of strategic planning by making organizations better at understanding what works, why and over what time frame.

Recommendation 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.

D. Impact of strategic planning on resourcing

175. The Inspectors found that in most organizations, the strategic plan serves as the instrument for budget formulation, guiding managers in defining resource requirements aligned with thematic priorities. Entities like WMO have unified planning and budgeting cycles to ensure departments set milestones and link spending to outputs before receiving allotments. Strategic planning increasingly informs human resources management, with entities moving toward workforce planning aligned with results-based management that reflects medium-term strategic goals (UNDP, UNEP). Strategic planning functions also help to shape workforce policies and define future staffing needs (WFP, WIPO). However, integration remains uneven: while some agencies anchor human resources strategies in results-based management (WIPO), others report weak coordination between human resources and strategic planning functions (ILO, UPU).

176. The impact of strategic planning on resourcing is ultimately shaped by funding models. Self-financed entities (UNOPS, WIPO) or those relying on regular budget resources (IAEA, WMO) tend to have a more direct cascade from strategic goals to resource allocation. In contrast, organizations heavily dependent on voluntary contributions (UN-Habitat, UNODC) face constraints from high levels of earmarking, where donors, rather than strategic plans, largely dictate the final resource allocation. In such contexts, the strategic plan functions primarily as a guide for resource mobilization and advocacy rather than as a strict tool for internal budget control.

177. The impact of strategic planning is most visible in organizations that have institutionalized integrated resource and results frameworks (UNDP, UNFPA,

UNICEF, UN-Women), offering a comprehensive view of core and non-core resource use over multiple years. Some agencies apply programme-driven allocation formulas, using parameters such as population and mortality rates, to ensure funds reach areas of greatest strategic need (UNFPA, UNICEF). This transparency enables staff to identify resource envelopes in advance and begin implementation immediately. Strategic priorities have also prompted organizational restructuring to better align secretariat departments with long-term goals (UNAIDS, WMO).

178. In the area of human resources, the impact of strategic planning is clear, as strategic workforce planning and people strategies align human capital with corporate objectives (ICAO, UNDP, UNOPS). These tools help identify future skills and competency needs, enabling targeted recruitment, upskilling and technological augmentation (ICAO, UNDP). Some organizations have introduced capacity-mapping dashboards and internal talent marketplaces to redeploy personnel globally in support of strategic priorities (UNDP).

179. The impact of strategic planning on resourcing is also evident in prioritization exercises and delivery reviews used to manage limited funds. Scoring systems rank activities by strategic relevance, directly shaping budgets approved by governing bodies (ICAO). Regular reviews enable organizations to identify unspent resources and reprogramme them toward emerging priorities or underfunded areas (ILO, WMO). In several cases, strategic planning has successfully directed increased funding towards internal priorities, such as risk management, gender parity and climate action, with the process often overseen by specialized budget advisory committees to ensure alignment with strategic evidence (UNOPS, UN-Women).

180. The influence of strategic planning is least visible where human resources planning remains decoupled from programmatic objectives. Although planning-finance linkages may be strong, integration of strategic goals into human resources management, such as workforce planning or recruitment strategies, remains limited or indirect in several entities (UNESCO, UNIDO). Many organizations also report inertia in regular budget allocations, which tend to follow preceding cycles due to rigid staffing structures and fixed costs that absorb a large share of the budget (IMO, UNCTAD). A significant gap persists at the individual staff level, where links between daily workplans and the strategic plan are often weak or inconsistently applied (UN-Women, WMO). Many entities struggle to tie individual accountability and performance assessments to contributions towards corporate goals (UNIDO, UN-Women). In some organizations, the strategic planning function has no influence over the talent management life cycle, as staffing decisions remain solely within executive management (UPU).

181. **To enhance the impact of strategic planning on resourcing, the Inspectors call upon executive heads to ensure that human resources, finance and planning departments are engaged concurrently from the outset of strategy formulation to optimize resource allocation. Furthermore, the Inspectors encourage executive heads to use the strategic plan to identify future competency needs and develop upskilling or workforce acquisition road maps.**

182. By taking several key measures, governing bodies can greatly enhance the impact of strategic planning on resourcing. **First, the Inspectors urge governing bodies to address the constraints resulting from high levels of earmarking by increasing soft-earmarked or unearmarked funding for underfunded strategic areas, as identified in the strategic plan. Second, the Inspectors encourage governing bodies to 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. Third, the Inspectors call upon governing bodies to ensure that new legislative mandates are accompanied by**

adequate resources for implementation, in order to avoid eroding resources already committed to existing strategic priorities.

E. Efficiency gains attained through strategic planning

183. Overall efficiency gains reported by organizations fall broadly into five categories that contribute to organizational effectiveness, resource optimization and operational modernization.

184. First, organizational restructuring and strategic alignment have enabled entities to dismantle silos and further unify action between headquarters and field operations. FAO eliminated duplicative managerial layers by replacing its former strategic programme model with flexible, modular structures and aligning country programming frameworks with the UNSDCF to reduce preparation time. WMO restructured its secretariat and technical commissions to align fully with long-term goals. ITC increased ownership and efficiency by adopting a leaner, top-down planning process that reduced the number of working groups and meetings. UNHCR enhanced coherence by organizing more than 100 multi-year country strategies under a single global results framework.

185. Second, operational streamlining and process optimization have shortened planning timelines and reduced administrative burdens. UNFPA's consolidated regional consultations reduced planning timelines by 30% to 50% by integrating programmatic, operational and financial discussions. UNESCO improved efficiency by replacing multiple execution reports with a single annual report. UPU accelerated decision-making by replacing numerous resolutions with a single quadrennial business plan template. UNICEF optimized its planning cycle across more than 190 offices to improve timeliness and responsiveness, while WMO used rolling process reviews to streamline procedures such as those related to travel and administrative support.

186. Third, financial efficiency and resource redeployment are strengthened through strategic planning functions that identify cost savings for higher-priority services. ILO redeployed $20.3 million (2.4% of its regular budget) by reducing travel through digital tools and realigning work with the top priorities. UNDP increased its management efficiency ratio from 88 cents per dollar to 92 cents per dollar going directly to programmes, exceeding targets and redirecting millions towards development impact. UNRWA generated $300,000 in annual energy savings through efficiency upgrades and renewable systems. UNOPS tracks financial efficiency using its management expense to project expense ratio indicator.

187. Fourth, programmatic integration and a systems approach foster cross-sectoral synergies and reduce duplication. UNDP shifted from siloed interventions to integrated, portfolio-based approaches in more than 70 countries, mobilizing $175 million and improving internal collaboration. UN-Habitat's project review process ensures that initiatives contribute to multiple thematic areas, with over half of its 2023 sample addressing at least three strategic domains. UNESCO is expanding its budget for intersectoral collaboration tenfold to leverage cross-sector expertise. UNFPA applies its comparative advantages in sexual health and population data to leverage partners' systems (UNICEF, WHO), avoiding duplicative analytical work. ITU reduced duplication by aligning departmental and individual workplans directly with its strategic plan.

188. Fifth, digital transformation and data-driven monitoring have modernized results tracking and service delivery. UNDP deployed the Quantum enterprise resource planning system (shared by 10 United Nations agencies), automated 3,000

business processes and used Microsoft Azure AI to synthesize insights from 580 country consultations. UNRWA's eUNRWA application centralizes registration requests, optimizing use of human resources and reducing processing time. UN-Women launched a transparency portal integrated with corporate enterprise resource planning systems, eliminating double data entry and manual consolidation in country offices. WFP reports that 86% of its humanitarian cash transfers are supported by trusted digital systems, and it has scaled open-source digital tools through its planning process. WHO created a consolidated recommendation platform tracking more than 6,000 entries to enable real-time oversight follow-up.

Annex I

Mandates on strategic planning

Entity	*Resolution, decision or recommendation*
FAO	FAO conference resolution 10/2009 (2009).
ICAO	Resolution adopted at an extraordinary session of the ICAO Council on the eightieth anniversary of the signing of the Convention on International Civil Aviation (operative para. 3, 2024); Council decisions (C-DEC) 233/5 (2024), 232/10 (2024), 229/1 (2023).
ILO	Governing body decision on strategic policy framework (GB.320/PFA/3) (2014).
IMO	Resolutions A.1173(33) (2023), A.1174(33) (2023), A.909(22) (2001); Council decisions C112/D (2014), C113/D (2014), C114/D (2015).
ITC	General Assembly resolutions 79/247 (2024), 74/251 (2019); specifically document A/74/6 (Sect. 13).
ITU	ITU Convention, art. 62A (1992); ITU Constitution, para. 74A (1992); ITU plenipotentiary resolutions 71, 151, 200 (rev. Bucharest, 2022); ITU Council resolution 1428 (2024).
United Nations (also UNODC)	General Assembly resolutions 58/269 (2003), 62/224 (2007), 70/8 (2015), 74/251 (2019).
UNAIDS	Decision of the virtual special session of the UNAIDS Programme Coordinating Board (operative paras. 3.1–3.5) (2021); decisions of the fifty-second meeting of the UNAIDS Programme Coordinating Board (agenda item 4) (2023); ECOSOC resolutions 2023/30 (2023), 1994/24 (1994); Economic and Social Council decision 1995/223 (1995).
UNCTAD	General Assembly resolution 79/247 (2024); Trade and Development Board, agreed conclusions of the Working Party on the Programme Plan and Programme Performance on its eighty-ninth session (TD/B/WP/335) (2025); Bridgetown Covenant (TD/541/Add.2) (2021).
UNDP	General Assembly resolution 2688 (XXV) (1970); UNDP/UNFPA Executive Board decisions 94/14 (1994), 95/22 (1995), 98/23 (1998), 99/1 (1999), 2003/24 (2003), 2007/2 (2007), 2007/32 (2007), 2008/37 (2008), 2013/27 (2013), 2017/30 (2017), 2020/4 (2020), 2021/14 (2021), 2024/11 (2024), 2024/12 (2024).
UNEP	United Nations Environment Assembly decisions 6/7 (2024), 5/3 (2021); UNEP Governing Council decisions SS.X/3 (2008), 24/9 (2007), 27/2 (2013).
UNESCO	Executive Board decision 179 EX/41 (2008); General Conference resolutions 35 C/Res 1 (2009), 39 C/Res 87 (2017), 41 C/Res 4 (2021), 41 C/Res 5 (2021), 42 C/Res 5 (2023).
UNFPA	Decisions adopted by the Executive Board at the first regular session in 2021 (DP/2022/2), 2023 (DP/2024/2), 2024 (DP/2025/2), and the annual session in 2023 (DP/2023/4).
UN-Habitat	UN-Habitat Assembly decision 2/6 (2025).
UNHCR	The following resolutions identified by UNHCR pertain to its establishment but none explicitly provide a mandate related to strategic planning: General Assembly resolutions 428 (V) (Statute of UNHCR, 1950), 832 (IX) (establishment of the High Commissioner's programme, 1954), 1166 (XII) (establishment of the Executive Committee, 1957); Economic and Social Council resolution 672 (XXV) (establishment of the programme parameters to plan, develop and administer, 1958); annual Executive Committee resolutions submitted to the General Assembly for endorsement; annual report of the High Commissioner submitted to the General Assembly and adopted annually.

Entity	*Resolution, decision or recommendation*
UNICEF	Executive Board decisions: 1992/12, 1994/A/1, 1997/28, 1998/22, 1999/7, 1999/8, 2001/22, 2005/18, 2008/14, 2009/5, 2013/8, 2017/13, 2017/14, 2018/2, 2020/8, 2021/14, 2023/12, 2023/19;[a] General Assembly resolution 75/233 (2020).
UNIDO	General Conference decision: GC.2/Dec.23 (1987); General Conference resolutions GC.16/Res.1 (2015), GC.17/Res.1 (2017), GC.18/Res.1 (2019).
UNOPS	Executive Board decisions 2009/25 (2009), 2010/21 (2010), 2023/16 (2023); General Assembly resolution 65/176 (2010).
UNRWA	Advisory Commission recommendations to the Commissioner-General date July 2021, November 2021, June 2022, November 2022; General Assembly resolutions 302 (IV) (1949), 77/123 (2022).
UN-Women	General Assembly resolution 64/289 (2010); Executive Board decisions 2011/3, 2012/2, 2013/3, 2014/2, 2015/2, 2016/1, 2017/2, 2017/7, 2018/1, 2019/4, 2020/3, 2021/2, 2021/5, 2022/3, 2023/3, 2024/2, 2025/5, 2025/12.
UPU	UPU General Regulations, art. 128, paras. 4.9 and 4.10; UPU Council resolution C 7/2021; Congress resolution C 16/2025.
WFP	WFP general rule VI.1; WFP financial regulation 7.1; WFP governance project, final report, paras. 14–18 (WFP/EB.2/2005/4-C/Rev.1, 2005).
WHO	WHO Constitution, art. 28 (g) (1946); World Health Assembly resolutions 77.1 (2024), 75.6 (2022); Executive Board decision EB150.R4 (2022).
WMO	World Meteorological Congress resolutions 31 (Cg-XIV) (2003), 27 (Cg-XV) (2007), 2 (Cg-19), 3 (Cg-19) (2023); Executive Council recommendation 11 (EC-76) (2023); Executive Council decisions 10 (EC-75) (2022), 3 (EC-78) (2024).
None specified:	IAEA, UN Tourism, WIPO.

Source: Questionnaire response and supporting documentation provided by participating organizations.

[a] Foundational mandates for strategic planning from 1986 to 1995 are captured in the compilation of Executive Board policy decisions for 1986–1990 (E/ICEF/L.1309/Add.4) and 1991–1995 (E/ICEF/L.1309/Add.5).

Annex II

Policies on strategic planning

Entity	*Policy on strategic planning*[a]
IAEA	Results-based approach (institutional framework: headquarters and other duty stations, part I, sect. 25, AM.I/25) (2022); supported by technical guidelines for programme and budget preparation (2024).
ITU	ITU Plenipotentiary Conference resolutions 71 (strategic plan 2024–2027), 151 (implementation of results-based management in ITU) (2022); supported by ITU Council resolution 1428 (creation of Council working group on strategic and financial plans) (2024).
United Nations (also ITC, UNCTAD, UNODC)	Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2018/3) (2018); 2025 guidelines on the mission concept and mission plan (for peacekeeping operations and special political missions only).
UNESCO	UNESCO administrative manual, chaps. 2.1 (2025), 2.2, 2.3 (2009).
UNHCR	UNHCR policy on planning for, getting and showing results (UNHCR/HCP/2023/05) (2023).
UNOPS	UNOPS operational directive on strategy setting (OD.ED.2018.01) (2018).
UNRWA	Programme and project cycle management, organizational directive No. 21 (2017).
UN-Women	UN-Women planning, monitoring and reporting policy (2023); supported by UN-Women financial regulations and rules (2012.6, rev. 2) (2026).
WMO	WMO standing instructions on planning, monitoring and reporting (chap. 7) (2023).
	Alternative documents utilized to provide guidance on strategic planning
FAO	FAO Basic Texts, vol. II, sect. F (2009) (resolution 10/2009).
ILO	Director General's programme guidance letter for the preparation of the 2022–2025 strategic plan and the 2022–2023 programme and budget; programme memorandum for the preparation of the 2024–2025 programme and budget; programming manual (2024).
IMO	Report of the working group on the development of a new strategic framework (C114/3/2, 2015).
UNAIDS	Global AIDS strategy 2021–2026; unified budget, results and accountability framework 2022–2026, work planning guidance (issued cyclically for biannual plans).
UNDP	UNDP accountability system (DP/2008/16/Rev.1); programme and operations policies and procedures (2008).
UNEP	UNEP delivery model (2021); UNEP programme and project management manual.
UNFPA	UNFPA strategic plan 2022–2025 (DP/FPA/2021/8); UNFPA country programme policy (revised 2024).
UN-Habitat	UN-Habitat results-based management handbook (version 2.0) (2021).
UNICEF	Vision for the strategic planning, monitoring, data and analytics function (2025); UNICEF procedure on organizational performance management (PROCEDURE/DAPM/2022/005) (2022).
UNIDO	UNIDO secretariat structure 2024 (DGC/2024/03); UNIDO accountability framework (2020).

Entity	*Policy on strategic planning*[a]
WFP	Note to Executive Board bureau: update on strategic plan design process (2024); policy on country strategic plans (2016).
WHO	WHO constitution, art. 28 (1946); respective eManual sections; country cooperation strategy guide (2023).
WIPO	Medium-term strategic plan 2022–2026 (2021).

No documents specified: UN Tourism, UPU.

Entities utilizing United Nations Strategic Planning Guide for Managers (2019): ICAO, ITC, United Nations, UNCTAD, UNODC.

Source: Questionnaire response and supporting documentation provided by participating organizations.

[a] The list includes both strategic planning policies and other related documents that: (a) define key terms; (b) outline steps for developing a strategic plan; (c) require alignment of planning with results through linking of resources and activities to objectives; (d) delineate how strategic objectives should be formulated, monitored and evaluated; (e) set out an accountability framework; and (f) identify roles and responsibilities.

Annex III

Strategic plans, operational plans and subsidiary plans

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
FAO	Reviewed strategic framework 2022–2031 (10 years); medium-term plan 2022–2025, 2026–2029 (4 years each)	Programme of work and budget 2024–2025, 2026–2027 (2 years each)		Strategic framework, medium-term plan, programme of work and budget approved by FAO Conference; Council reviews and makes recommendations	Programme implementation report (2 years); midterm review synthesis report (first year of programme of work)	Midterm evaluation only
IAEA	Medium-term strategy 2024–2029 (6 years)	Programme and budget 2024–2025 (2 years)	Nuclear security plan and technical cooperation report	Medium-term strategy formalized through programme and budget, which is reviewed by Board of Governors and adopted by General Conference	Midyear review (every 6 months); midterm progress review; programme performance report (end of year); Office of Internal Oversight Services annual programme evaluation report	Department-level presentations on key results per major programme, prepared during development of successor strategy, with quality control by Office of the Director General
ICAO	ICAO strategic plan 2026–2050 (25 years)	Business plan 2023–2025, 2026–2028 (3 years)	Global Aviation Safety Plan; Global Aviation Security Plan; Global Air Navigation Plan (duration for all: 10–15 years) regional contingency plans (Asia-Pacific, 2019)	Council approves strategic plan and global plans by decision; Assembly approves resolutions/ budget that mandate business plan cycles	Planned: midterm progress assessment (2027); annual progress reports; 6-year strategic reviews	No evaluations for 1997–2025 strategic plan
ILO	ILO strategic plan 2022–2025, 2026–2029 (4 years each)	Programme and budget 2024–2025 (2 years)	Development cooperation strategy 2020–2025; human resources strategy 2022–2025; information technology strategy 2022–2025; results-based evaluation	Strategic plan approved by Governing Body; programme and budget endorsed by Governing Body and approved by International Labour Conference (by vote)	Programme implementation report 2022–2023	ILO evaluations focus on specific components, outcomes or regions rather than strategic plan as a whole

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
			strategy 2023–2025; decent work country programmes			
IMO	Strategic plan 2024–2029 (6 years)	Secretariat business plan for 2024–2025 biennium (C130/3/1) (2 years)	Capacity-Building Decade 2021–2030 Strategy; Strategic Framework for Multilingualism	Plan developed by Council via working groups and adopted by Assembly; budget and outputs approved by Council and adopted by Assembly	Review of outputs for 2022–2023 biennium; secretariat business plan: annual implementation report to Council (starting 2026–2027)	No final evaluation of preceding strategic plan
ITC	ITC strategic plan 2022–2025 (4 years), 2026–2030 (5 years); (exceptionally 5 years to align with 2030 Agenda for Sustainable Development)	ITC annual operational plan 2025; proposed programme budget for 2025, part IV, sect. 13, ITC (A/79/6) (1 year)	"Moonshots" (sub-strategies): specific strategies for gender, youth, green growth and digital; country engagement strategy; strategic workforce management plan	Strategic plan approved by Executive Director and Senior Management Committee, endorsed by Joint Advisory Group; programme budget submitted annually to General Assembly	Operational plan reporting: twice a year (midyear and end of year); Consultative Committee of the ITC Trust Fund and Joint Advisory Group reports: regular progress reports presented to governance bodies	Thematic evaluations of strategic plan focus areas; evaluation synthesis report for 2022–2025 cycle; midterm evaluation of strategic plan 2022–2025
ITU	Strategic plan 2024–2027 (4 years)	4-year rolling operational plan 2025–2028; financial plan 2024–2027		Approved by Plenipotentiary Conference	Secretary-General's annual report on implementation of strategic plan and activities, 2024	Midterm evaluation expected 2026; final evaluation to be conducted
United Nations	Proposed programme budget 2026; plan outline 2026–2028 (part I of proposed programme budget) (3 years)	Programme plan (part II of proposed programme budget) (annual)	Pact for the Future; Our Common Agenda	Final approval by General Assembly based on Fifth Committee recommendations	Annual report of Secretary-General on work of the Organization; strategic monitoring reports (6 months); revised mission concepts/plans (every 2–3 years)	Various evaluations indicated under "evaluation activities" in the programmatic segment of the budget; independent strategic reviews: policy documents requested by General Assembly or Security Council to

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
						assess future mission models
UNAIDS	Global AIDS strategy 2021–2026 (5 years); unified budget, results and accountability framework 2022–2026 (5 years)	Workplan and budget (2 years) (2 biennial cycles and a 1-year transitional plan for 2026)		Programme Coordinating Board	Performance monitoring report (1 year)	No midterm evaluation of strategic plan
UNCTAD	Bridgetown Covenant and UNCTAD results framework 2022–2025 (4 years); annual programme plan 2025 (A/79/6, Sect. 12)	Annual programme plan 2025 (A/79/6, Sect. 12)		Review by Working Party on the Programme Plan and Performance (Geneva level) and Trade and Development Board prior to submission to General Assembly for final approval	Annual performance report (1 year)	Periodic subprogramme evaluations (1 subprogramme per year of a total of 5 over a 6-year cycle)
UNDP	UNDP strategic plan 2022–2025, 2026–2029 (4 years each)	Integrated results and resources framework 2022–2025, 2026–2029 (4 years); integrated resources plan and integrated budget 2022–2025, 2026–2029 (4 years)	Regional programme documents; country programme documents	Strategic plan undergoes internal review and approval by Executive Group, followed by Executive Board endorsement during the second regular session	Annual report of Administrator (annual); cumulative review of strategic plan; results-oriented annual report	Evaluation of strategic plan (every 4 years at end of cycle); midterm review of strategic plan (every 4 years at cycle midpoint)
UNEP	Medium-term strategy 2022–2025, 2026–2029 (4 years each)	UNEP programme of work and budget 2024–2025, 2026–2027 (2 years)		United Nations Environment Assembly has final authority to approve medium-term strategy and programme of work; Committee of Permanent Representatives formally endorses draft	Programme performance report (programme of work, first year: annual; programme of work, second year: biennial)	Subprogramme evaluations (every 6 years); biennial evaluation synthesis report

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
				before Assembly consideration		
UNESCO	Medium-term strategy 2022–2029 (8 years)	Programme and budget, programme component 2022–2025, 2026–2029 (4 years each); programme and budget, budget component 2024–2025, 2026–2027 (2 years each)	Regional and country strategies (expected 2026); human resources strategy 2023–2027 (5 years)	General Conference has ultimate authority to approve medium-term strategy and programme and budget	Execution of programme adopted by General Conference – implementation report 2024 (annual); UNESCO strategic results report 2024 (4 years)	Corporate evaluations of specific strategic areas; evaluation synthesis report (annual)
UNFPA	UNFPA strategic plan 2022–2025, 2026–2029 (4 years each)	UNFPA integrated budget 2022–2025, 2026–2029 (4 years each)	Country programme documents (4–5 years); global and regional programmes (2022–2025); 100-day plan	Executive Committee chaired by Executive Director approves draft prior to submission to Executive Board	Report of Executive Director on progress in implementing UNFPA strategic plan; midterm review of UNFPA integrated budget 2022–2025	Independent evaluation of UNFPA strategic plan 2022–2025
UN-Habitat	Strategic plan 2020–2025 (6 years); strategic plan 2026–2029 (4 years)	Annual work programme and budget (1 year)	Regional implementation road maps; habitat country programmes (cycle aligned with United Nations Sustainable Development Cooperation Framework and mirrors 4–5-year cycle).	Executive Director proposes plan, Executive Board prepares/reviews it, Committee of Permanent Representatives prepares draft decision, UN-Habitat Assembly examines and approves plan	Quarterly monitoring of annual work programme; annual progress report	Midterm evaluation of strategic plan 2020–2025; final evaluation 2026; 2024 Multilateral Performance Network review of development of strategic plan 2026–2029
UNHCR	UNHCR strategic directions 2022–2026 (5 years); UNHCR global results framework; Global Compact on Refugees	UNHCR programme budget 2025 (annual); UNHCR global appeal (annual)	More than 100 country multi-year strategies (typically 3–4 years); focus area strategic plans (aligned with UNHCR strategic	Executive Committee is consulted and acknowledges/ welcomes directions but does not formally	Annual report; midyear progress report	Thematic evaluations of all 8 focus areas of strategic directions, as well as of key enabling and operational investments

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
			directions); regional strategy notes	approve them via a legislative resolution[a]		
UNICEF	UNICEF strategic plan 2022–2025, 2026–2029 (4 years each)	Integrated results and resources framework 2022–2025, 2026–2029 (4 years each); UNICEF integrated budget 2026–2029 (4 years, reviewed at midterm); office management plans (4 years)	Country programme documents (typically 5 years, aligned with United Nations Sustainable Development Cooperation Framework, adjusted to global strategic plan); gender equality action plan 2026–2029; UNICEF plan for global evaluations 2022–2025 (aligned with strategic plan)	Executive Director approves final strategic plan deliverables internally at secretariat level; Executive Board formally endorses/adopts strategic plan through a Board decision	Report on midterm review of UNICEF strategic plan 2022–2025; report on implementation of integrated results and resources framework of UNICEF strategic plan 2022–2025	Evaluation of UNICEF strategic plan 2022–2025 (4 years); UNICEF management response to report of Board of Auditors 2026
UNIDO	"The Future of Industries for Development", UNIDO Vision 2050; medium-term programme framework 2022–2025, 2026–2029 (4 years each)	Programme and budget 2024–2025, 2026–2027 (2 years each)	Programme for country partnership (4–5-year cycle – follows duration of United Nations Sustainable Development Cooperation Framework and aligns with medium-term programme framework quadrennial cycle)	Director General submits draft medium-term programme framework for review by Programme and Budget Committee followed by Industrial Development Board; subsequently submitted to General Conference taking note or endorsement via resolution	UNIDO annual report (annual); managing for results: update on implementation of medium-term programme framework 2022–2025 (biannual); 2022–2025 medium-term programme framework midterm update (biannual)	Independent thematic evaluation of medium-term programme framework 2018–2021 (4 years); final evaluation of 2022–2025 medium-term programme framework uncertain due to resource constraints
UNODC	Proposed programme budget 2026; plan outline 2026–2028 (part I of proposed programme budget) (3 years);[b] UNODC	Programme plan (part II of proposed programme budget) (annual)[c]	UNODC strategy 2021–2025, UNODC strategy 2026–2030 (under development), regional strategic visions/ frameworks: Africa	Approved/endorsed by Commission on Narcotic Drugs and Commission on Crime Prevention and Criminal Justice;[d] final	Quarterly updates to Executive Director; semi-annual briefings to standing open-ended intergovernmental working group on	No final evaluation of strategic plan

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
	strategy 2026–2030 (under development)[b]		2030 (10 years), Arab States 2023–2028 (6 years); Latin America and the Caribbean (2022–2025)	approval by General Assembly based on Fifth Committee recommendations	improving the governance and financial situation of UNODC; UNODC annual report	
UNOPS	UNOPS strategic plan 2022–2025, 2026–2029 (4 years each)	UNOPS budget estimates for 2024–2025, 2026–2027 (2 years each)	Internal annual budget and business/ workplans; process innovation and digitalization programme; organizational culture transformation plan	Executive Board	Implementation of strategic plan and annual report of Executive Director (annual); quarterly management reviews	Midterm review of UNOPS strategic plan 2022–2025 (4 years); UNOPS external thematic evaluations
UNRWA	UNRWA strategic plan 2023–2028 (6 years)	Annual operational plans for field offices	UNRWA resource mobilization and outreach strategy 2023–2025; digital transformation policy 2022–2026; environmental sustainability policy	Approved by Commissioner-General; Advisory Commission reviews and provides advice and recommendations on draft plan but no formal approval	UNRWA annual operational report	Evaluation of strategic plan (midterm); evaluation of strategic plan (end of term)
UN-Women	UN-Women strategic plan 2022–2025, 2026–2029 (4 years each)	Integrated results and resources framework of strategic plan 2022–2025, 2026–2029 (4 years each)	Strategic notes (multi-year strategy/programme document for country/ regional offices and headquarters divisions) and biennial workplans (to operationalize strategic notes)	Strategic plan approved by Executive Board	Annual report of Executive Director on implementation of progress on strategic plan 2022–2025; quarterly business reviews	Midterm review of 2022–2025 strategic plan; synthesis report of corporate evaluations covering strategic plan 2022–2025 (ongoing)
UN Tourism	None[e]	Programme of work 2024–2025 (2 years)		Programme of work approved by UN Tourism General Assembly[f]	Biannual programme of work implementation report to Executive Council	None

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
UPU	Abidjan postal strategy and business plan 2021–2025 (5 years);[g] UPU strategy 2026–2029, Dubai cycle and Dubai business plan 2026–2029 (4 years)	Programme and budget 2026 (annual with 4-year ceiling)	Postal vision 2030	Universal Postal Congress adopts strategy and approves quadrennial business plan	Strategy implementation report (biannual: full report with all key performance indicators in spring; exceptions-based report in autumn); quadrennial report also submitted to Congress to assess performance across full cycle	None[h]
WFP	WFP strategic plan 2022–2025, 2026–2029 (4 years each)	WFP revised corporate results framework 2022–2025, 2026–2029 (4 years each); WFP management plan 2025–2027, 2026–2028 (3 years rolling)	Country strategic plans	Executive Director submits strategic plan to Executive Board for final approval[i]	Midterm review of WFP 2022–2025 corporate results framework; WFP performance report (annual); WFP annual country reports	Midterm evaluation of WFP strategic plan (2022–2025); summary evaluation report on midterm evaluation of WFP strategic plan 2022–2025
WHO	WHO thirteenth general programme of work (2019–2023) (5 years); Pan American Health Organization strategic plan 2020–2025; WHO fourteenth general programme of work 2025–2028 (4 years)	Programme budget 2024–2025, 2026–2027 (2 years each)	Country cooperation strategies; regional strategic plans	World Health Assembly	Midterm results report and end-of-biennium results report (2 years each)	Evaluation of WHO thirteenth general programme of work 2019–2023 (2023); midterm evaluation of fourteenth general programme of work (planned: 2027); independent evaluation of WHO results-based management framework (2023)
WIPO	Medium-term strategic plan 2022–2026 (5 years)	Programme of work and budget 2024–2025, 2026–2027 (2 years each)		Director General	WIPO performance report 2024 (annual); biennial validation of performance data[j]	No midterm evaluation; decision on undertaking final evaluation of the 2022–2026 medium-term strategic plan

Entity	*Strategic plan/framework (duration)*	*Operational plan (duration)*	*Other subsidiary plans (duration)*	*Approval authority*	*Progress reporting*	*Evaluation of strategic plan*
						pending at time of review
WMO	WMO strategic plan 2024–2027 (4 years)	WMO operating plan 2024–2027 (4 years)	Constituent body work programmes: plans developed by regional associations and technical commissions	World Meteorological Congress[k]	WMO performance assessment report 2020–2022 (biennial)	Implementation of strategic plan 2024–2027 (under preparation)

Source: Questionnaire response and supporting documentation provided by participating organizations.

[a] The UNHCR programme budget is approved annually by the Executive Committee. The Executive Committee, as a subsidiary body of the General Assembly, submits its report to the Assembly, which endorses it. The Assembly takes note of UNHCR processes, including the strategic planning function, through the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions.

[b] UNODC contributes to the overall United Nations strategic framework. It operates under a dual system: the United Nations-driven annual programme plan (based on nine subprogrammes) and its own corporate strategy.

[c] For extrabudgetary resources, UNODC produces a separate consolidated budget (biennial).

[d] Internally, the Executive Director approves the strategy after review by senior management. Externally, it is presented to the standing open-ended intergovernmental working group on improving the governance and financial situation of UNODC, which recommends it to the Commission on Narcotic Drugs and the Commission on Crime Prevention and Criminal Justice, which formally approve/endorse it.

[e] The organization does not have a formal long-term strategic framework/strategic plan. A proposal to draft a strategic plan up to 2030 was included in the draft programme of work for 2024–2025 but was not implemented due to a lack of resources. The reports of the Secretary-General entitled “Towards 2030: making tourism smarter, more competitive and more responsible” (2018) and “The journey to 2030 and beyond: a vision for a tourism transformed” (2023) serve as informal high-level directional guidance.

[f] The Executive Council endorses management visions/priorities.

[g] The Abidjan cycle was exceptionally for five years due to the coronavirus disease (COVID-19) pandemic postponing the Congress.

[h] The key performance indicator report to the Congress every four years is considered a final evaluation of the strategy’s success. Midterm reviews are conducted via ministerial-level strategy sessions to check alignment, but are not formal independent evaluations.

[i] Prior to this, the draft strategic plan is forwarded to the Advisory Committee on Administrative and Budgetary Questions and the FAO Finance Committee for review and recommendations.

[j] The WIPO Internal Oversight Division validates performance data every two years (validating a sample of indicators so that all are covered over a four-year period).

[k] The strategic plan is drafted by the WMO secretariat, reviewed/endorsed by the Executive Council and the Policy Advisory Committee and formally approved by the World Meteorological Congress.

Annex IV

Business areas covered under the scope of the strategic planning function

Entity	*Programme planning*	*Financial planning/ budgeting*	*Human resources management*	*Risk management and mitigation*	*Monitoring and reporting*	*Evaluation*	*Knowledge management*	*Partnerships and/or resource mobilization*	*Other areas (specified)*
FAO	☒	☒	☒	☒	☐	☒	☐	☐	Internal control, fraud prevention.
IAEA	☒	☐	☐	☒	☒	☐	☒	☐	Programme and budget coordination, foresight.
ILO	☒	☒	☐	☒	☒	☐	☒	☒	Leadership and governance, optimization of use of ILO resources.
IMO	☒	☒	☐	☒	☒	☒	☐	☒	Change management, stakeholder engagement and communication.
ITC	☒	☒	☒	☒	☒	☐	☐	☒	Programme design, quality assurance.
ITU	☒	☒	☒	☒	☒	☐	☐	☐	Sectors/bureaux, organizational excellence/ transformation, strategic planning and membership.
United Nations	☒	☒	☐	☒	☒	☒	☐	☐	Communications, conference services, strategic and foresight, safety and security.
UNAIDS	☒	☒	☐	☐	☒	☐	☒	☒	Advocacy, influencing and field support.
UNCTAD	☒	☒	☒	☐	☒	☐	☒	☐	Information technology and technical cooperation.
UNDP	☒	☒	☒	☒	☒	☒	☒	☐	Operational excellence and impact measurement, foresight and risk analysis, stakeholder consultation, corporate-, regional- and country-level alignment.
UNEP	☒	☒	☒	☐	☒	☐	☐	☒	Strategy development and delivery model policy.
UNESCO	☒	☒	☒	☒	☒	☒	☐	☐	Ethics, legal affairs, administration, cross-cutting priorities (Africa and gender) and digital business solutions.
UNFPA	☒	☒	☒	☐	☒	☒	☐	☒	Population data, foresight and supply management.
UN-Habitat	☒	☒	☒	☐	☒	☐	☒	☒	External communication and advocacy.

Entity	*Programme planning*	*Financial planning/ budgeting*	*Human resources management*	*Risk management and mitigation*	*Monitoring and reporting*	*Evaluation*	*Knowledge management*	*Partnerships and/or resource mobilization*	*Other areas (specified)*
UNHCR	☒	☒	☒	☐	☒	☐	☒	☐	Sustainable responses and country-level deliverables, assurance and compliance for programme implementation.
UNICEF	☒	☒	☒	☐	☒	☐	☐	☐	Data analytics and technical strategies.
UNIDO	☒	☒	☒	☐	☒	☐	☐	☐	Gender equality and field coordination.
UNODC	☒	☒	☒	☒	☒	☐	☐	☐	Programmatic oversight/quality assurance.
UNOPS	☐	☒	☒	☐	☐	☐	☐	☐	Project management, infrastructure and procurement.
UNRWA	☒	☒	☒	☒	☒	☒	☐	☒	Emergency planning, security and procurement.
UN-Women	☒	☒	☒	☐	☒	☒	☐	☒	Data analytics, strategic foresight, results-based management capacity-building, transparency.
UPU	☒	☐	☐	☐	☒	☐	☐	☐	Management of high-level events.
WFP	☒	☒	☒	☒	☒	☒	☒	☒	Food security analysis and supply chain.
WHO	☒	☒	☐	☒	☒	☒	☐	☒	Compliance, ethics and multilateral affairs.
WIPO	☒	☒	☒	☒	☒	☐	☐	☐	Strategic foresight for intellectual property issues.
WMO	☒	☒	☒	☒	☒	☐	☒	☐	Crisis management, organizational resilience.

Not specified: ICAO, UN Tourism.

Source: Questionnaire response and supporting documentation provided by participating organizations.

Annex V

Levels of strategic planning

Entity	*Corporate*	*Business*	*Functional*	*Operational*
FAO	Strategic planning lead: Office of Strategy, Programme and Budget Reports to: Director General Terms of reference: no: (structure of strategic planning function outlined in summary of strategic framework 2022–2031 governance mechanisms)	Name: core leadership team, offices, centres and streams responsible for "four betters" and 20 programme priority areas and for the technical quality, statistics, cross-cutting themes and accelerators objective Reports to: core leadership/ respective Assistant Director Generals	Name: core leadership team, partnerships and outreach stream, all offices/divisions responsible for functional objectives Reports to: core leadership	Name: regional offices, subregional offices, country offices Reports to: head of field office/regional programme leader
IAEA	Strategic planning lead: Special Assistant to Director General for Management Reports to: Director General Terms of reference: no	Name: programme coordinators Reports to: Office of the Deputy Director General		
ICAO	Strategic planning lead: Office of the Secretary General (Business Planning Team) Reports to: Secretary-General Terms of reference: no			
ILO	Strategic planning lead: Office of the Director General Reports to: Director General Terms of reference: no	Strategic planning lead: Strategic Programming and Management Department Reports to: Assistant Director General for Corporate Services Terms of reference: no (role of Department described in ILO accountability framework)		Name: regional offices (5 in total) Reports to: Chief of Cabinet

Entity	*Corporate*	*Business*	*Functional*	*Operational*
IMO	Strategic planning lead: Executive Office of the Secretary-General Reports to: Secretary-General Terms of reference: no	Name: Office of the Director, Administrative Division Reports to: Secretary-General	Name: Finance and Budget Services, Administrative Division Reports to: head of department/division	
ITC	Strategic planning lead: Strategic Planning, Performance and Governance Section, Office of the Executive Director Reports to: Executive Director/ Deputy Executive Director Terms of reference: no	Name: technical divisions Reports to: Senior Management Committee	Name: sections/units Reports to: divisional directors	Name: regional offices (within Division of Country Programmes) Reports to: divisional director, Division of Country Programmes
ITU	Strategic planning lead: secretariat working group on strategic and financial plan Reports to: Secretary-General Terms of reference: yes (terms of reference of secretariat working group)	Strategic planning lead: Strategy and Planning Division Reports to: head of department/division Terms of reference: yes (terms of reference of Strategy and Planning Division)	Name: project team Reports to: head of department/division Terms of reference: yes	
United Nations	Strategic planning lead: Strategic Planning and Monitoring Unit/Office for Programme Planning, Finance and Budget Reports to: executive head, governing body Terms of reference: yes (A/80/6 (Sect. 1), A/80/6 (Sect. 29A))	Strategic planning lead: Programme Planning and Budget Division/Policy and Coordination Unit and entity-level strategic planning units Reports to: head of department/division Terms of reference: yes (terms of reference of Strategic Planning and Monitoring Unit)		Name: focal points at entity level Reports to: head of entity
UNAIDS	Strategic planning lead: secretariat strategy and planning Reports to: executive head	Name: headquarters departments Reports to: executive head	Name: section/units Reports to: head of department/division	Name: regional and country offices Reports to: head of field office

Entity	*Corporate*	*Business*	*Functional*	*Operational*
UNCTAD	Strategic planning lead: Strategic Planning Unit Reports to: executive head	Name: technical divisions Reports to: executive head	Name: sections/units Report to: head of department/division	
UNDP	Strategic planning lead: Strategy and Futures Team, Executive Office Reports to: Chief of Staff Terms of reference: yes	Name: regional bureaux, Crisis Bureau, Bureau for Policy and Programme Support, Bureau for Management Service, Central Procurement Unit Reports to: head of department/division	Name: integrated with regional and central bureaux Reports to: unit/section	Name: country office leadership (Resident Representative and Deputy Resident Representative) Reports to: regional bureaux Terms of reference: yes
UNEP	Name: Executive Office Reports to: executive head	Strategic planning lead: Policy and Programme Division/ Strategic Planning Unit Reports to: executive head	Name: technical divisions (Global Subprogramme Coordinators) Reports to: head of department/division	Name: regional offices (Regional Subprogramme Coordinators) Reports to: regional office leadership
UNESCO	Strategic planning lead: Bureau of Strategic Planning[a] Reports to: executive head (Director General)	Name: executive officers of sectors Reports to: Assistant Director General	Name: sections/units Reports to: head of department/division	Name: field offices (regional and national) Reports to: Assistant Director General for Priority Africa and External Relations
UNFPA	Name: Executive Committee/Executive Director Reports to: governing body (Executive Board)	Name: Programme Division Reports to: deputy executive head (programme) Terms of reference: yes	Strategic planning lead: Strategic Planning Branch Reports to: head of department/division (Director, Programme Division) Terms of reference: yes	Name: regional and country offices Reports to: regional director/country representative

Entity	*Corporate*	*Business*	*Functional*	*Operational*
UN-Habitat	Name: senior management team (Office of the Executive Director) Reports to: governing body	Name: Management Advisory and Compliance Service Reports to: Executive Director	Strategic planning lead: Strategic Planning and Monitoring Branch Reports to: head of division/department Terms of reference: yes (terms of references of Strategic Planning and Monitoring Branch and strategic plan task force)	Name: regional offices develop regional implementation road maps and participate in planning task force
UNHCR	Strategic planning lead: Division of Emergency and Programme Support Reports to: Assistant High Commissioner (Operations) Terms of reference: yes (UNHCR Policy on Planning for, Getting and Showing Results, inherited from the Division of Strategic Planning and Results)	Name: Programme and Technical Support Service Reports to: head of division	Name: Planning and Results Section, Programme and Project Management Section, Assurance and Compliance Section, Solutions Engineering Team Reports to: head of Programme and Technical Support Service	Name: planning coordinator (most senior programme or protection staff, at country level) Reports to: representative, regional director
UNICEF	Name: Office of the Executive Director Reports to: governing body	Strategic planning lead: Division of Data, Analytics, Planning and Monitoring Reports to: Deputy Executive Director Terms of reference: yes (Division of Data, Analytics, Planning and Monitoring, Office Management Plan 2022–2025)[b]	Strategic planning lead: Strategic Planning and Corporate Analysis Unit/Division of Data, Analytics, Planning and Monitoring Reports to: head of division/department	Name: regional and country offices Reports to: regional management teams

Entity	*Corporate*	*Business*	*Functional*	*Operational*
UNIDO	Strategic planning lead: Office of the Director General Reports to: governing body Strategic planning lead: Directorate of Strategic Planning, Programming and Policy Reports to: Director General	Strategic planning lead: Division of Strategic Planning and South-South Cooperation/ Directorate of Strategic planning, Programming and Policy Reports to: Deputy Executive Head Terms of reference: yes (Director General's bulletin on UNIDO secretariat structure 2024, DGC/2024/03)	Strategic planning lead: Strategic Planning Unit/Division of Strategic Planning and South-South Cooperation/Directorate of Strategic planning, Programming and Policy Reports to: head of division	Name: Division of Regional Bureaus and Field Coordination Reports to: deputy executive head
UNODC	Name: senior management/ Programme Review Committee Reports to: executive head	Name: substantive divisions Reports to: executive head	Strategic planning lead: Strategic Planning and Inter–Agency Affairs Unit Reports to: chief of branch Terms of reference: annual workplan	Name: regional/field offices Reports to: head of department/division
UNOPS	Strategic planning lead: Corporate Strategy Unit Reports to: Chief of Staff Terms of reference: Yes (terms of reference of Corporate Strategy Unit)			
UNRWA	Name: Executive Office/Commissioner-General Reports to: governing body	Strategic planning lead: Department of Planning Reports to: Deputy Executive Head Terms of reference: yes (organizational directive No. 21, programme and project cycle management)	Name: headquarters programmatic and support departments Reports to: Deputy Executive Head	Name: Field Programme Support Officers Reports to: head of field office

Entity	*Corporate*	*Business*	*Functional*	*Operational*
UN-Women	Strategic planning lead: Strategic Planning Unit, Strategy, Planning, Resources and Effectiveness Division[c] Reports to: Deputy Executive Director Terms of reference: yes (planning, monitoring and reporting policy, Strategy, Planning, Resources and Effectiveness Division strategic note)	Name: headquarters divisions Reports to: head of department/division	Name: individual sections/units Reports to: section chiefs	Name: regional and country offices Reports to: regional directors/country representatives
UPU	Strategic planning lead: Directorate of Policy, Regulation and Markets Reports to: Director General Terms of reference: no			
WFP	Name: Programme Operations Department Reports to: deputy executive head	Strategic planning lead: Analysis, Planning and Performance Division Reports to: head of department/division Terms of reference: no	Name: services with Analysis, Planning and Performance Division and Programme Cycle and Quality Unit Reports to: services within Analysis, Planning and Performance Division and Programme Cycle and Quality Unit	Name: country offices Reports to: country offices
WHO	Strategic planning lead: Office of the Director General Reports to: Director General	Strategic planning lead: Department of Planning, Resource Coordination and Performance Monitoring Reports to: head of department/division (Assistant	Name: Programme Management Officer/functional units Reports to: head of department/division	Name: regional and country offices Reports to: Regional Director

Entity	*Corporate*	*Business*	*Functional*	*Operational*
		Director General for Business Operations) Terms of reference: no		
WIPO	Strategic planning lead: Office of the Director General/Office of Assistant Director General (Administration and Management) Reports to: Director General	Strategic planning lead: Planning, Budget and Risk Management Division Reports to: Director, Programme Planning and Finance Terms of reference: no	Name: various divisions Reports to: head of department/division	Name: external offices Reports to: Regional and National Development Sector
WMO	Strategic planning lead: Planning, Foresight and Performance Office Reports to: Assistant Secretary-General Terms of reference: yes	Name: programmatic/technical departments Reports to: deputy executive head	Name: Controller division/ finance Reports to: Assistant Secretary-General	Name: regional offices Reports to: deputy executive head
Not specified: UN Tourism.				

Source: Questionnaire response and supporting documentation provided by participating organizations.

[a] As of April 2026, the entity responsible for the strategic planning function is the Division of Strategic Planning and Intersectorality, reporting to the executive head (Director General), renamed from the Bureau of Strategic Planning.

[b] The Division and Unit responsible for the strategic planning function have since been renamed: the Division of Data, Analytics, Planning and Monitoring is now the Office of Strategy and Evidence, and the Strategic Planning and Corporate Analysis Unit is now Strategic Planning and Analytics.

[c] Following the transfer of the budget unit to another division in January 2026, the division was renamed the Strategy, Planning, Results and Effectiveness Division.

Annex VI

Resourcing of the strategic planning function

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
FAO	Not specified	Not specified	Not specified	Approximately 3 600 000 (2024–2025)	Amount comprises Strategy, Programming and Corporate Results Team in Office of Strategy, Programme and Budget	N/A
IAEA	Office of the Deputy Director General: 1 D-2 (50), 1 D-1 (100), 2 P-5 (50 each), 1 P-3 (100), 1 P-2 (100), 1 G-6 (50)	Departments: 6 D-1, 6 P-5, 1 P-4, 5 P-3 (embedded in programmatic work)	Absorbed within existing resources	Not tracked	Embedded in programme allocations	N/A
ICAO	Office of the Secretary-General: 1 P-5 (50), 1 consultant (6 months)	N/A		200 000 (year not specified)	Percentage of P-5 time plus a consultant	0.1
ILO	Strategic Programming and Management Department: 1 D-2 (40), 1 D-1 (40), 2 P-5 (70 each)	Cabinet: 1 Assistant Director General (5), 1 P-5 (10) Regional offices: 5 Assistant Director Generals (10 each), 5 P-5 (40 each), 4 P-3 (40 each), 1 National Officer (level B) (40)	N/A	1 830 000 (2024–2025)	Standard costs; grossly underestimates total effort	N/A
IMO	Executive Office of the Secretary-General: 1 D-1 (10), 1 P-3 (40), 1 G-7 (20)	Administrative Division: 1 D-2 (10), 1 P-3 (5), 1 G-6 (5) Finance and Budget Services: 1 P-5 (30), 1 P-4 (30)	One-time extrabudgetary cost for external consultant	Approximately 74 300 pounds sterling per year (year not specified)	Estimated percentage of staff time	Approximately 0.18

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
ITC	Strategic Planning, Performance and Governance: 3 P staff (80 each)	N/A	Non-staff costs included; part-funded via programme support costs	500 000 (2025)	Annual approximation	N/A
ITU	Strategy and Planning Division: 1 P-5 (100), 3 P-4 (30 each), 1 P-3 (30)	Secretariat working group on strategic and financial plan: 5 D-2, 3 D-1 (5 each); 5 P-5, 5 P-4, 1 P-3 (10–100 per staff)	Consultants: 139 498 Swiss francs (2020); 23 578 Swiss francs (2021)	975 030 (2025)	Excludes project team to avoid double counting	N/A
United Nations Secretariat/ Office for Programme Planning, Finance and Budget	Programme Planning and Budget Division/Policy and Coordination Unit: 1 D-2 (15–20), 1 P-5 (20), 1 P-3 (100), 1 P-2 (vacant), plus 25 staff between G-7 and D-1 (not stated)	Entity-level strategic planning units (not quantifiable)	Consultants as needed	Not available	Entities structured differently across Secretariat	N/A
United Nations Secretariat/ Department of Peace Operations	Integrated Assessment and Planning Unit: 1 P-5 (60), 1 P-4 (100)	Mission planning units (vary by mission)	Must fundraise for extrabudgetary costs for posts	Not available	Posts only; no programmatic funding	N/A
United Nations Secretariat/ Department of Political and Peacebuilding Affairs	Guidance and Learning Unit: 1-P staff (as needed)	1–2 mission planners in larger special political missions		Not available	No centralized headquarters capacity	N/A
UN Tourism	None	N/A	N/A	None	No strategic planning function exists	N/A
UN-Women	Strategic Planning Unit: 1 P-5, 2 P-4,	Strategy, Planning, Resources and Effectiveness Division:	Approximately 50% on temporary or short-term contracts	4 056 827 (2023)	Pro forma costs; not auditable	4.4

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
	2 P-3, 2 P-2, 1 G-6 (100 each)	1 D-2 (25–40), 1 P-5 (30–35), 2 P-3 (30–35), 1 P-2 Executive Office: 1 D-2, 1 D-1, 2 P-5 Regional offices: 6 P-4, 1 National Officer (level C), 2 P-3, 1 National Officer (level B), 1 National Officer (level A) (100 each)				
UN-Habitat	Strategic Planning and Monitoring Branch: 1 P-5 (90), 1 P-4 (75), 1 P-3 (80), 1 G-7 (40)	External Relations, Strategy, Knowledge and Innovation Division: 1 D-1 (20)	Approximately 60 000 during peaks (retreats, travel, printing)	Approximately 675 000 (year not specified)	No formally assigned strategic planning budget	N/A
UNAIDS	Programme Planning and Field Support: 1 P-4 (20), 1 P-3 (10)	N/A	See note	Approximately 4 700 000 (year not specified)[a]	See note	3.9
UNCTAD	Programme Planning, Data Analysis and Reporting Unit: 1 P-4 (60), 1 P-3 (60)	Office of the Secretary-General: 1 D-2 (10–15), 1 P-4 (10) Programme Support and Management Service: 1 D-1 (20)	N/A	Not available	No costings available	N/A
UNDP	Strategy and Futures Team: 2 P-5 (100), 1 P-6 (70), 1 P-4 (50), 1 International Personnel Services Agreement 11 (100)	Bureau for Policy and Programme Support: 1 P-5 (70), 1 P-4 (70) Bureau for Management Service: 1 D staff (5), 1 P-5, 2 P-4 (25 each) Regional offices/country offices: 144 D staff, 136	Futures Team: 121 250 (2025); Bureau for Management Service infrastructure	11 710 394 (2025)	Best estimates; proportional to percentage of work time	1.79

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
		P staff (10–100 per person)				
UNEP	Strategic Planning Unit: 1 P-5, 1 P-4, 1 P-2, 1 G-6 (100 each)	Policy and Programme Division: 1 D-2 (50), 1 D-1 (20) Executive Office: 1 D-1 (50); 7 P-5 (35 each), 28 P-4 and 5 P-3 (25 each); 7 United National Volunteers	20 000–40 000 per year for non-staff costs	Approximately 3 000 000 plus including 1 069 448 to Strategic Planning Unit (2025)	Varies by subprogramme and year	1.4–2.4
UNESCO	Bureau of Strategic Planning: 0.5 D-2; 1 P-5; 4.2 P-4; 2.15 P-2; 1.6 G-6; 1 G-5	Sectors/Intergovernmental Oceanographic Commission: 15 D staff, 154 P staff, 34 General Service staff, 3 project personnel (20–40 per person) Budget management: 1 D staff, 5 P staff, 3 General Service staff (100 each) Field: 28 D staff, 260 P staff, 138 General Service staff, 142 National Professional Officers (5– 40 per person)	Non-staff budgets for consultants, workshops, travel	5 249 000 (2024–2025), direct allocation to strategic planning during biennium (includes staff and non-staff costs)	Staff time across all sectors based on standard terms of reference (difficult to monetize and not applied evenly) 11% budget cut (also impacting hiring) to be noted in 2024–2025 biennium	0.3
UNFPA	Strategic Planning Branch: 1 D-1, 3 P-5, 1 P-4 (100 each)	N/A	N/A	2 462 161 (2025)	Other leadership roles not captured	1.05

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
UNHCR	Strategic and Programme Planning Service: 1 D-1, 2 P-5, 5 P-4, 4 P-3 (100 each)	Division of Strategic Planning and Results: 1 D-2 (33) Regional/country office coordinators (not measured)	Administrative budget included	Approximately 6 000 000 (2024–2025)	Includes division costs plus administrative budget	N/A
UNICEF	Strategic Planning and Corporate Analysis: 1 P-5, 1 P-4, 2 P-3, 1 Junior Professional Officer (75 each)	Division of Data Analytics, Planning and Monitoring: 1 D-2 (20), 1 D-1 (20) Deputy Executive Director/Executive Director (10)	140,000 non-staff (2025); 1 Junior Professional Officer	1 302 954 (2025)	Global strategic planning process only; planning and monitoring equate to 2% of budget	N/A
UNIDO	Strategic Planning Unit: 1 D-1, 1 P-5, 1 P–4, 1 G-6 (100 each)	Regional: 3 D staff, 65 P staff (30 each) Division of Results Monitoring, Reporting and Evaluation/ Directorate of Technical Cooperation and Sustainable Industrial Development/Directorate of Global Partnerships and External Relations: 3 D staff, 1 P staff, 1 General Service staff	Previously 1 consultant plus 1 intern	Not available	Estimate for 2024; only staff salaries	N/A
UNODC	Strategic Planning and Inter-Agency Affairs Unit: 1 P-4 (50), 1 P-3 (80), 1 P-1 (80)	Director of Division for Policy Analysis and Public Affairs (10), divisional focal points; field representatives	2 United Nations Volunteers; limited travel funds	Not available	No costings available	N/A

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
UNOPS	Corporate Strategic Unit: 1 P-5, 1 P-4, 2 P-3, 3 consultants	Global leadership network (approximately 100 senior managers)	400 000 (2025) for evaluation contracts	Approximately 370 000 (strategic planning share) (2025)	Percentage of unit time for strategic planning functions	0.3–0.4 (institutional (management) budget)
UNRWA	Planning: 1 D-1 (25), 1 P-5 (25), 1 P-4 (75), 1 P-3 (75), 3 area staff, grade G-16 (75 each)	Executive Office: 1 Under-Secretary-General (10), 2 Assistant Secretaries-General (10), 1 P-5, 1 P-4 (10 each) Headquarters: 3 D-2, 8 D-1 (10 each), 4 P-5, 6 P-4, 3 P-3 (25 each) Field: 5 D-1 (10 each), 5 P-5, 5 P-4, 2 area staff, grade G-16, 8 area staff, grade G-14 (25 each)	N/A	Approximately 629 380 (2025) (estimate for execution and planning)	Not disaggregated; considering new enterprise resource planning	N/A
UPU	UPU Think Tank: 1 D-2 (5–10 approximately), 1 P-5 (50), 1 P-4, 1 P-2 (100 each), 0.5 General Service staff	N/A	Dedicated budget in annual programme and budget	726 726 (2025)	None	1.7
WFP	Analysis, Planning and Performance Division/ Programme Operations Department: 3 D-1 (25 each), 1 P-5 (75), 3 consultants/ individual consultants (50–100 per person)	Chief Financial Officer Division (ranges from 700,000 to 950,000)	3 consultants in Programme Operations Department	Approximately 600 000 personnel plus Chief Financial Officer costs (year not specified)	Not stand-alone; isolation impossible	N/A
WHO	Department of Planning, Resource Coordination and Performance	Regional/country (not quantified exactly)	1 Junior Professional Officer; 10% activity cost assumption	40 808 900 (2024–2025 biennium)	Post cost averages plus 10% activity	N/A

Entity	*Lead strategic planning unit: personnel (percentage of time)*	*Other levels: personnel (percentage of time)*	*Other strategic planning resources (United States dollars)*	*Total financial resources for strategic planning (United States dollars)*	*Caveats*	*Percentage of entity budget*
	Monitoring: 1 D staff, 14 P staff, 1 General Service staff (25–100) Office of the Director General: 2 D staff, 1 P staff, 1 General Service staff, 1 Junior Professional Officer (25–100)					
WIPO	Planning, Budget and Risk Management Division: 1 D staff (30), 2 P-4 (30 each)	Office of the Assistant Director General: 1 P-4 (30)	N/A	437 500 (year not specified)	2025 budget estimates; strategic planning merged with budgeting	N/A
WMO	Planning, Foresight and Performance Office: 1 P-5 (100), 1 P-4 (30), 1 P-3 (30), 2 P-2 (100 each), 1 P-1 (50)	Executive Office: 1 Secretary-General (10), 1 Deputy Secretary-General (15), 1 Assistant Secretary-General (10) Business: 4 D-2, 13 D-1, 24 P-5 (10 each) Regional: 4 D-1 (10 each)	Non-staff included in total	1 624 408 (2025)	None	2.0

Source: Questionnaire responses from participating organizations.
Abbreviation: N/A, not applicable.
[a] Includes cost of Cabinet and senior leadership teams, advocacy and influencing, planning and monitoring, programme planning and budget teams and experts advising on strategic planning.

Annex VII

Good practices for consideration by governing bodies

Action area	*Good practice*	*Entities where practiced*
Chapter IV: Stages of strategic planning		
Planning and preparation	Mandate the creation of the next strategic plan and approve its developmental timeline early enough to ensure political backing, alignment with intergovernmental priorities and a transparent, principle-based road map.	UNESCO, UNICEF, UNOPS, UNRWA, UN-Women, UPU, WFP, WMO
Action planning and approval	Adopt a sequential process, whereby the substantive framework for the strategic plan is reviewed and approved first, followed by approval of the planned results and indicators and then the operational plan, in order to reduce rework and ensure that the operating plan is grounded in the agreed strategic direction.	FAO, UNESCO, UPU, WIPO
Implementation	At organizations where applicable, align the work programmes of subsidiary bodies with the corporate operating plan using identical outputs and clear cross-referencing in order to enable management and governance to work towards common deliverables.	IMO, WMO
Monitoring and reporting	Establish provisions allowing for adjustments to indicators and reporting requirements for strategic and operational plans in response to major global shifts or significant funding shortfalls in order to maintain relevance.	FAO, IMO, ITU, UNDP, UNIDO, UNRWA, UN-Women
	Shift from lengthy annual performance reports on strategic plan implementation towards shorter, more frequent policy briefs that better support decision-making and sustain delegate engagement.	WMO
	Permit the participation of technical experts in data and statistics in high-level working groups on strategic and operational plan development to strengthen monitoring quality and oversight.	ITU, UNDP, UNFPA, UNICEF, UNIDO, UN-Women
Audit and evaluation	Mandate systematic resource allocation for strategic plan evaluations to ensure predictable, adequate funding for the production of timely reports.	UNESCO
Review and revision	Mobilize resources to ensure that approved budgets for revised or updated strategic planning cycles are fully funded.	UNESCO
	Allow executive heads to prepare a formally revised medium-term plan when major global shocks alter the strategic direction of an approved strategic plan.	ILO, IMO, UNESCO, UNIDO, UNOPS, UNRWA.
Chapter V: Methodologies, systems and tools, accountability, risk assessment and change management		
Risk identification and management	Adopt formal risk appetite statements to provide a principled governance framework for evaluating the risk profile of strategic choices associated with strategic plans.	ITC, UNDP, UNESCO, UNIDO, WIPO, WMO

Action area	*Good practice*	*Entities where practiced*
Change management	Mandate executive heads to operationalize a layered planning hierarchy that separates high-level strategic stability from operational flexibility, reducing the need for governance-intensive revisions of the strategic plan.	FAO, IAEA, ICAO, ITC, UNESCO, UPU, WHO
	Allow for structural reorganization when necessary in order to ensure that the organizational architecture directly supports the implementation of strategic priorities.	UNDP, UNESCO, UNFPA, UN-Habitat, UNHCR, UNICEF, UNODC, UNOPS, UN-Women, WMO
Chapter VI: System-wide coordination on strategic planning and alignment		
Alignment with United Nations system-wide mandates	Use QCPR and Economic and Social Council resolutions as anchors to drive coordination mandates and hold executive heads accountable for system-wide coherence vis-à-vis strategic plan delivery.	ILO, UNDP, UNESCO, UNFPA, UN-Habitat, UNICEF, UNIDO, UNOPS, UN-Women, WFP
	Mandate the inclusion of dedicated results narratives and annexes in strategic plans that explicitly map organizational outcomes to prioritized Sustainable Development Goal targets and system-wide initiatives.	FAO, ILO, ITC, UNDP, UNESCO, UNFPA, UNICEF, UNRWA, UN-Women
	Support the development of unified, organization-wide impact frameworks to strengthen accountability and provide a clearer basis for assessing institutional results in relation to the strategic plan.	FAO, ITC, UNDP, UNEP, UNFPA, UNESCO, UNHCR, UNICEF, UNIDO, UN-Women, WFP

Annex VIII

Good practices for consideration by executive heads

Action area	*Good practice*	*Entities where practiced*
Chapter II: Foundations of strategic planning: mandates, policies, plans and coverage		
Terminology related to strategic planning	Bridge existing gaps in internal definitions by adopting and adapting standard results-based management terminology from OECD and the United Nations Sustainable Development Group, ensuring that strategic language remains compatible with international development standards and improves comparability of data across digital systems.	ILO, ITC, UNDP
	Implement a comprehensive socialization strategy that encompasses staff engaged directly or indirectly in strategic planning at all organizational levels in order to ensure that standardized terminology is understood and applied consistently in day-to-day operations.	UNDP, UNFPA, UNICEF, UN-Women, WFP, WMO
	Periodically refine definitions of terms related to strategic planning based on lessons learned from evaluations and biannual consultations to reflect evolving institutional priorities.	UNFPA, UNRWA, UN-Women
Chapter III: Strategic planning levels, leadership, linkages, coordination, resourcing and training		
Corporate-level strategic planning	Support the alignment of agency-specific planning and reporting cycles with United Nations system-wide frameworks (e.g. UNSDCF, others) to reduce the duplicative administrative burden on business units and country offices.	FAO, UNHCR, WFP
Business-level strategic planning	Establish formal, peer-based and regional quality assurance mechanisms to provide a challenge function that assesses the analytical rigour, feasibility and corporate alignment of decentralized strategic plans before approval.	UNAIDS, UNDP, UNFPA, UNHCR, UNICEF, UN-Women, WFP
	Adopt aggregative or bottom-up planning architectures to ensure field-generated strategic plans serve as foundational building blocks of the corporate framework.	FAO, UNHCR, UN-Women, WHO
Functional-level strategic planning	Adopt enabling strategies (e.g. relating to human resources, information technology, resource mobilization, etc.) as pillars in the corporate results framework.	ILO, FAO, UNDP, UNESCO, UN-Women, WFP
	Prioritize end-to-end digital integration across planning, budgeting, human resources and workforce platforms to establish a clear resources-to-results line of sight.	IAEA, UNHCR, UN-Women, WFP, WIPO
	Consolidate cross-cutting mandates (e.g. on risk management, knowledge management, evaluation, foresight) so that they inform the corporate strategy rather than operate in silos.	IAEA, WIPO, WMO
	Embed workforce planning and budgeting within an end-to-end work-planning cycle to ensure that human resources considerations are addressed simultaneously with programmatic planning.	FAO, UNDP, UNFPA, UNHCR, UN-Women, WHO

Action area	*Good practice*	*Entities where practiced*
Operational-level strategic planning	Strengthen the utilization of integrated digital platforms to enable real-time monitoring and continuous feedback between the field and headquarters.	UNDP, UNHCR, UNICEF, UN-Women, WFP
	Collaborate through the United Nations System Staff College to deliver joint training for field-level planning staff in order to achieve economies of scale and methodological harmony.	FAO, UNAIDS
Coordination on strategic planning	Institutionalize explicit contingency protocols[a] and change management frameworks[b] to systematically manage unforeseen disruptions and strategic transitions, and include timeline buffers in development schedules.[c]	[a]: FAO, ILO, UNESCO, UN-Habitat, UNICEF, UNRWA, WIPO [b]: UNDP, UNFPA, UNICEF, UNOPS, WHO [c]: ITC
Resourcing of the strategic planning function	Introduce a standardized activity code for strategic planning within existing enterprise resource planning systems to enable systematic tracking of staff time and financial costs across all organizational levels.	UNICEF
	Designate and train dedicated planning focal points in all field offices and decentralized units responsible for coordinating local planning processes, ensuring bottom-up inputs into corporate strategy, and strengthening field-level engagement with organizational priorities.	FAO, UNDP, UNFPA, UNICEF, UNRWA, UN-Women
Chapter IV: Stages of strategic planning		
Planning and preparation	Ensure that priorities and targets for the strategic plan are determined as close as feasible to the start of the planning period, rather than years in advance.	United Nations, UNCTAD, UNEP, UN-Women, WHO
	Ensure that internal reforms, such as headquarters optimization or restructuring, are synchronized with strategic plan development.	UNESCO, UNFPA
	Ensure that senior management teams and all programmatic, support and field divisions receive briefings on the planning process to ensure shared understanding.	UNDP, UNHCR, UNOPS, UNRWA, UN-Women, UPU, WFP
Internal situation analysis	Develop a formal strategy to guide both technical and non-technical aspects of data processing to accelerate pattern and priority identification.	UNDP
	Ensure that internal assessments move beyond qualitative self-assessments and incorporate quantitative metrics and benchmarking against peer organizations to counteract status quo bias and provide a realistic view of organizational readiness.	UNDP, UNFPA, UNOPS, UN-Women
	Ensure that global staff surveys are launched early in the planning cycle and designed with a clear strategic focus to avoid data overload and survey fatigue.	UNDP, UNFPA, UNICEF, UN-Women

Action area	*Good practice*	*Entities where practiced*
	Prepare a light but systematic situation analysis report for each strategic planning cycle to consolidate dispersed information and ensure that internal diagnostics directly inform the planning process.	ITU, UNFP, UNICEF, UNRWA, WFP
External situation analysis	Use engagement maps and tracking tools to link consultations to decision points.	ITC, UNDP, UNEP, UN-Habitat, UN-Women, UPU
	Use foresight tools, such as scenario development and horizon scanning, as core elements of external analysis to strengthen organizational resilience.	FAO, United Nations, UNHCR, UN-Women, UNDP, UNEP, UNFPA, UNICEF, UNIDO, WFP, WIPO, WMO
	Improve online surveys through hybrid formats, stronger questionnaire design and multimedia outreach to capture nuance.	ITU, UNDP, UNESCO, UNICEF, UN-Women, WFP, WMO
	Commission external background studies, such as comparative advantage assessments or political economy scans, early enough to ensure timely inputs into strategy formulation.	UNDP, UNEP, UNRWA, WFP
	Promote active participation from recipient countries through regional meetings and direct consultations in capitals.	ILO, UNESCO, UNEP, UNDP, UN-Women, UPU, WFP, WHO
	Identify and deploy staff with strong political sensitivity and communication skills to facilitate compromise and build trust among diverse constituent groups.	ILO, United Nations (Department of Peace Operations/Department of Political and Peacebuilding Affairs), UN-Women
	Engage with system-wide mechanisms, such as the United Nations Futures Lab Network under the United Nations 2.0 initiative, to access advanced methodological tools for external environment scanning.	ITU, UNDP, UN-Women, WIPO, WMO
	Train and empower focal points in all programmatic and operational divisions to continuously apply futures thinking and horizon scanning to their respective portfolios.	WIPO
Mission, vision and core values review	Utilize neutral experts, including external consultants or peers from sister United Nations system agencies to moderate discussions on vision and mission when divergent views of member States risk impeding consensus.	ITU, UNODC
	Conduct periodic external diagnostics to assess value proposition and operational efficiency, grounding mission and vision in partner perceptions.	FAO, UNDP, UN-Habitat, UNICEF, UNOPS, UNRWA, WHO, WIPO
	Undertake broad consultations with beneficiaries across multiple countries to help ensure that the mission remains responsive to real-world needs.	UNDP, UNHCR, UNICEF, UNRWA, UPU, WFP

Action area	*Good practice*	*Entities where practiced*
	Explicitly link the proposed strategic focus and narrative to relevant resolutions to ensure that the emerging vision is aligned to mandates and is owned by member States.	ICAO, ITU, United Nations, UNEP, UN-Habitat, UN-Women, WMO
	Periodically review mission and vision statements to ensure their alignment with executive mandates while maintaining institutional continuity.	IAEA, ICAO, ILO, ITC, UNDP, UNESCO, UNFPA, WHO
	Initiate inclusive, bottom-up staff engagement exercises to assess the continued resonance of the organization's core values.	UNDP, UNESCO, UNFPA, UNHCR, UNODC, UNOPS, UN-Women, UPU
Strategic direction and goal setting	Create an internal coherence group to conduct real-time peer reviews of thematic papers and synthesize diverse priorities into a unified strategic intent.	UNDP
	Share annotated outlines and draft results frameworks with member States to solicit feedback on the emerging structure of the strategic plan before full drafting begins.	UNESCO, UN-Habitat, UNRWA, WFP, WHO
	Anchor results frameworks in specific Sustainable Development Goal targets and indicators to enable evidence-based tracking of contributions to the 2030 Agenda for Sustainable Development.	FAO, ILO, ITC, UNDP, UNESCO, UNFPA, UN-Habitat, UNICEF, UNIDO, UNRWA, UPU, WFP, WHO
	Hold intensive orientation sessions on the draft strategic plan well before the formal approval session, in order to enable substantive guidance on and refinement of its global direction.	IAEA, ITU, UNESCO, UNFPA, UN-Habitat, UN-Women, UPU, WFP, WHO
	Convene leadership retreats, including with field-based resident representatives, to validate emerging strategic directions against operational realities.	UNDP, UNIDO, UNOPS
Strategy formulation	Utilize simplified diagrams to explain complex programmatic concepts and facilitate consensus among diverse stakeholders.	ICAO, UNESCO, UN-Women, WFP, WIPO
	Develop standardized templates with word limits and examples of required results-based management language to guide decentralized drafting teams.	ITC, United Nations, UNCTAD, UNESCO, UPU
	Provide detailed technical background notes and insights from technical meetings to help member States resolve wording debates.	IMO, UNIDO, WMO
	Review and adjust timelines to produce the first draft of the strategic plan early enough to allow sufficient time for further reviews prior to final endorsement.	ITC, UNDP, UNESCO, UNRWA, UPU, WMO
	House detailed analysis and methodological notes in technical annexes and supplementary documents to keep the main narrative of the strategic plan concise.	ILO, UNDP, UNICEF, UNRWA, UN-Women

Action area	*Good practice*	*Entities where practiced*
	Utilize interdepartmental drafting and peer review teams to identify overlaps in strategic plan formulation and create programmatic synergies.	ILO, UNDP
	Conduct ex ante assessments of draft strategic plan using evaluative evidence to stress-test proposed pathways and results frameworks and ensure alignment with situational baselines.	UNDP, UNFPA, UNICEF, UNRWA, WFP, WMO
	Prepare a structured communications and roll-out plan for immediate implementation following the approval of the strategic plan.	UNEP, UNFPA, UNICEF, UN-Women, WFP
Action planning and approval	Develop high-level, outcome-based workplans that function as operational tools for planning and cross-office collaboration rather than as compliance exercises.	ILO, UPU
	Enhance mechanisms to translate global priorities into context-specific, country-level actions, ensuring that global goals meet national needs.	FAO, ILO, UNDP, UNICEF, UNIDO, UN-Women, WFP, WHO
	Improve interoperability between internal workplans and United Nations inter-agency platforms (UN-Info), frameworks (QCPR, UNSDCF), and shared tools for managing external partnerships (UN Partner Portal).	UN-Info: ILO, UNDP, UNEP, UNRWA UN Partner Portal, QCPR and UNSDCF: UNDP, UNFPA, UNICEF, UN-Women.
	Provide systematic training to governing body delegates on the linkages between budget and results linkages to support meaningful contributions.	ITU, WHO, WMO
Implementation	Allocate regular budget resources for cross-office implementation of strategic priorities rather than tying resources solely to traditional entity units.	IAEA, WHO
	Closely link strategic planning and development cooperation management units to ensure that donor-driven initiatives remain mandate-aligned.	FAO, ITC, UNESCO, UNODC, UN-Women
	Deploy predictive analytics at the country level to generate actionable insights and strengthen evidence-informed implementation.	UNFPA, UN-Women, WFP, WMO
	Pilot innovative delivery models to identify barriers prior to organization-wide roll-out of the strategic plan.	UNDP, UNFPA, UN-Women
	Strengthen coordination between technical units at headquarters and regional focal points to ensure that regional priorities inform the corporate strategic plan.	FAO, UNAIDS, UNDP, UNICEF, UN-Women, WFP, WHO
	Implement centralized milestone tracking by assigning clear accountability for strategic outcomes to chiefs and team leads.	ITC, WMO
	Streamline procedures to allow targeted adjustments to workplans when operational environments shift, without requiring full revisions of the strategic plan.	FAO, UNDP, UNFPA, UNICEF, UNIDO, UNODC, UN-Women, WHO, WMO

Action area	*Good practice*	*Entities where practiced*
	Institutionalize regular strategic dialogues with major donors to review progress and renew partnerships aligned with future strategic directions.	ITC, UNESCO, UNRWA, UN-Women, WFP
	Emphasize to member States the criticality of aligning voluntary contributions with the strategic plan to avoid mission creep and counterproductive incentives generated by earmarking.	FAO, UNICEF, UNDP, UN-Women
Monitoring and reporting	Expand beyond activity-based reporting and implement results-based strategic communication by utilizing infographics, human-interest stories, and tailored messages to convey impact.	ICAO, ILO, UNDP, UNESCO, UNICEF, UNODC, UN-Women, UPU, WFP, WMO, WHO
	Anchor responsibility for annual strategic plan performance report preparation in corporate strategy units, rather than communications teams, to prioritize analytical rigour over promotional narrative.	FAO, ILO, UNDP, UNESCO, UNFPA, UNODC, UNOPS, UN-Women, UPU, WHO
	Include dedicated content in performance reports on strategic plan implementation outlining obstacles and failures and necessary corrective action.	FAO, IAEA, UNCTAD, UNDP, UNESCO, UN-Women, UPU, WFP, WMO, WHO
	Invest in national statistical capacities and provide training on data standards to improve the quality of evidence prior to submission to headquarters.	ITU, UNFPA, UNICEF, WHO
	Update administrative policies to match the capabilities and automated controls of new results management platforms.	UNDP, UNEP, UNHCR, UN-Women
	Organize indicators according to whether they serve corporate-level accountability or country-level programme management to improve usability.	UNDP, UNICEF, WFP, WHO
	Support systematic use of qualitative assessments and rating scales to capture transformational change not reflected in quantitative metrics.	UNDP, UNESCO, UN-Habitat, UN-Women, WMO
	Institutionalize rapid, objective-by-objective rolling reviews that combine quantitative data with candid staff interviews to identify bottlenecks and enable swift remedial action.	WMO
Audit and evaluation	Engage key stakeholders in evaluations of strategic plans from inception to secure ownership and shared understanding of the resulting recommendations.	ILO, UNDP, UNESCO
	Clarify roles and scopes of different oversight bodies to reduce duplication and administrative burden on implementing staff.	UNESCO, UN-Women
	Prioritize the conduct of theory-of-change evaluations towards the end of the strategic planning cycle when outcome data are more robust.	UNEP, WHO

Action area	*Good practice*	*Entities where practiced*
	Utilize evaluation evidence to guide strategic focus towards fewer priorities with higher impact.	FAO, ITC, UN-Habitat, UNICEF, UNOPS, UN-Women, WHO
	Execute dedicated evaluations of the results-based management approach to identify insights for improving the performance framework.	UNEP, WHO
	Narrow the scope of end-of-term evaluations of the relevance, coherence and impact of strategic plans to maximize their utility for successor strategies.	UNRWA
Review and revision	Implement mechanisms to detect early signals of global change and provide synthesized insights to member States to guide agile adaptation.	FAO, UNDP, UNEP, UNFPA, UNICEF, UPU, WIPO, WMO
	Integrate implementation data and oversight findings into rolling reviews and senior management reflection sessions to allow for real-time operational adjustments.	UNICEF, UNRWA, UN-Women, WHO, WMO
Chapter V: Methodologies, systems and tools, accountability, risk assessment and change management		
Systems and tools for strategic planning	Invest in purpose-built planning platforms that align system architecture with strategic planning and accountability requirements rather than relying solely on financial administration modules.	FAO, IAEA, UNAIDS, UNDP, UNESCO, UNFPA, UNHCR, UN-Women, WFP, WIPO, WHO
	Develop analytical accessibility layers (e.g. dashboards) that translate complex enterprise resource planning outputs into management-ready insights that are accessible without requiring specialized information technology support.	FAO, IAEA, ILO, UNDP, UNFPA, UNICEF, UNRWA, UN-Women, WFP, WMO
Accountability for strategic planning	Institutionalize high-frequency management forums (e.g. quarterly reviews) to ensure the continuous visibility of progress and enable timely course correction.	UNAIDS, UNCTAD, UN-Habitat, UNICEF, UNOPS, UN-Women, WMO
	Attach meaningful operational, financial or reputational consequences to non-performance of strategic plan implementation.	Reputational: United Nations, UNCTAD, UN-Habitat, UNOPS, WIPO Financial: ILO, United Nations, UNEP, UNICEF Operational: ITC, UNIDO, UN-Women, WMO
Risk identification and management	Address structural constraints created by earmarked funding that prevent managers from reallocating resources to mitigate identified strategic risks associated with strategic plan objectives.	ITC, UNDP, UNESCO, UNICEF, UNIDO, UN-Women, WFP, WHO
	Develop structured escalation methodologies that convert operational risk data into high-level strategic intelligence for executive decision-making.	IAEA, UNDP, UNFPA, UNIDO, UN-Women, WFP, WMO
	Ensure that resource requests associated with strategic plan implementation are explicitly justified by risk profiles rather than historical baselines.	IAEA, UNFPA, UNHCR, UNICEF, UNIDO, WIPO

Action area	*Good practice*	*Entities where practiced*
Change management	Implement pre-designed crisis response mechanisms, such as fast-track procurement and pre-approved reprogramming protocols, to enable rapid resource mobilization during emergencies.	FAO, ILO, UNDP, UNESCO, UNICEF, UNIDO, UNODC, UNRWA, UN-Women, WFP
Chapter VI: System-wide coordination on strategic planning and alignment		
Alignment with United Nations system-wide mandates	Systematically embed UN 2.0 pillars (data, innovation, digital, foresight, behavioural science) into existing strategic and work planning processes to strengthen efficiency and future readiness.	FAO, ITU, UNDP, UNFPA, UNICEF, UN-Women, UPU, WFP, WIPO, WMO
	Synchronize country programme documents with UNSDCFs through structured, consultative processes to balance national priorities with global commitments.	FAO, UNDP, UNFPA, UNICEF, UNIDO, UN-Women, WFP
	Introduce indicators for cross-cutting mandates, such as strategic foresight, into regional and country office planning to monitor the uptake of modern tools and methods.	UN-Women
	Engage with pertinent partners (e.g. United Nations Development Coordination Office) to address disconnects between agency enterprise resource planning systems and system-wide reporting tools (UN-Info).	ITC, UNAIDS, UNDP, UNICEF, UN-Women
Chapter VII: Influence and impact of strategic planning		
Impact on programme design and delivery	Utilize the strategic plan as the primary reference point for all programme design and activities to ensure consistency.	ITC, UNEP, UNESCO, UN-Habitat, UNODC, UPU

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