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COUNCIL

Hundred and Forty-eighth Session

Rome, 2-6 December 2013

Strategic planning in the United Nations system (JIU/REP/2012/12)

1. This JIU Report is accompanied by brief comments of the Director-General and more extensive joint comments of the UN system Chief Executives Board for Coordination (CEB) (A/67/873/Add.1).

Comments from the Director General of FAO

2. FAO endorses the JIU report entitled "Strategic planning in the United Nations system" (JIU/REP/2012/12), as well as the related CEB comments.

3. FAO supports in general the recommendations in the report and shares the specific concerns raised by the CEB. In particular, concerning Recommendation 4, FAO does not accept this recommendation for the reasons illustrated in the CEB comments.

4. Regarding Recommendation 5, the current planning cycle of FAO is already in line with the proposed reporting cycle. Therefore, no immediate action is required on the part of FAO's legislative bodies at this stage.

United Nations A/67/873/Add.1

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Strategic planning in the United Nations system

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled "Strategic planning in the United Nations system" (JIU/REP/2012/12).

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Summary

In its report entitled “Strategic planning in the United Nations system”, the Joint Inspection Unit provides an overview of the current practices in place for strategic planning throughout the United Nations system and proposes approaches that seek to create a more unified and consistent strategic planning process.

The present note provides the views of organizations of the United Nations system on the recommendations made in the report. They have been consolidated on the basis of input from member organizations of the United Nations System Chief Executives Board for Coordination, which welcomed the report and supported some of its conclusions.

I. Introduction

1. In its report entitled “Strategic planning in the United Nations system”, the Joint Inspection Unit provided an overview of the current practices in place for strategic planning across the United Nations system and proposes approaches that seek to create a more unified and consistent strategic planning process. The Unit identifies emerging practices, noting progress made towards consistency in the strategic planning process within the operational activities for development following the adoption of the comprehensive policy reviews in 2008 and 2012. In addition, it finds that agency strategies are increasingly defined through the use of results-based management practices, a linkage that the Unit supports, although it notes that strategic plans should be driven by mandates, not by budgetary considerations.

II. General comments

2. Organizations of the United Nations system welcome the report and the Joint Inspection Unit’s effort to harmonize the strategic planning process in order to help bring about greater synergy and coherence among United Nations system development actors. Organizations find the report beneficial and appreciate the useful information it contains on experiences in strategic planning in the United Nations system and generally agree that there is a need for broader consultation among all stakeholders.

3. Organizations note that the recommendations contained in the report apply mostly, although not exclusively, to United Nations system organizations that participate in the quadrennial comprehensive policy review and, in this context, recognize the benefits of having harmonized planning cycles, establishing common goals for strategic planning, using common terminology and developing coherent, system-wide sectoral strategic frameworks. They note that if better harmonization on strategic planning is achieved among United Nations agencies, as is promoted in the report, a system-wide action plan could emerge that links programmatic areas such as child nutrition, climate change and maternal health, among others across agencies.

4. Outside of the development planning process, however, several entities, in particular specialized agencies, found the recommendations contained in the report more difficult to apply, citing the unique nature of their mandates and the strong linkage between their planning and governing body processes.

5. While generally supportive of the report and the recommendations therein, organizations note several areas where the report could have been strengthened. From the perspective of an operational agency, the report would have benefited from more discussion of strategic planning at the country level rather than addressing only high-level, Headquarters-focused practices. For example, in addition to dealing with the challenges associated with voluntary funding, the report would have benefited from more references to development activities and the challenges faced by agencies as they work to link their strategic planning cycles to national priorities and country programme developments, which are aligned with national planning cycles. As a result, the conclusions and recommendations are more geared towards a

regular, normative planning process and are of limited value for some development-focused agencies.

6. In addition, organizations suggest they would have benefited from a more in-depth analysis of the process aspects of strategic planning. The process of developing a strategic plan can be extremely important for an organization if it is developed in a participatory, stakeholder-driven manner. Conversely, a poorly managed process can negatively affect staff relations, undermine morale and create considerable confusion and inefficiencies. In this vein, organizations expressed a desire to further discuss the operationalization of strategic plans and how implementation can be measured.

7. Finally, organizations expressed a desire for additional discussion of the relationship between strategic planning and resource considerations, including the adjustment of expected results based on resource forecasting and analysis by strategic objective or goal. Linking resourcing with strategic planning helps to manage the expectations not only of staff striving to achieve objectives but also of national Governments supported by the organizations' operations. Organizations remain concerned about the cost of implementing coordination measures in general, noting that coordination has value but also a cost, and suggest that the report could have dealt on both aspects (in other words, the value derived from the measures and the cost of their implementation).

III. Specific comments on recommendations

Recommendation 1

The Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination (CEB), drawing upon the support of the United Nations Strategic Planning Network and/or a CEB ad hoc task force, should review with the executive heads the respective strategic plans of their organizations with a view to defining a coherent overarching framework and common goals for strategic planning to ensure consistency and avoid the overlap of activities across the United Nations system.

8. In responding to recommendation 1, organizations support the concept of defining a coherent overarching framework and common goals for strategic planning but express concern regarding the mechanism suggested to achieve this goal, suggesting that neither the United Nations Strategic Planning Network nor CEB are the most appropriate enablers of its implementation.

9. Organizations note that the United Nations Strategic Planning Network functions as an unstructured, informal mechanism and is therefore unsuitable, in its current form, for achieving the stated goal. They also note that, in its report, the Joint Inspection Unit places emphasis on the knowledge-sharing functions of the Network and that part of the value of the Network is the fact that it enables ideas to be shared and discussed because its members meet as part of a forum rather than as representatives of the positions of their respective agencies on specific issues. Any future structural change to the Network that would, for example, enhance its capacity to regularly include strategic planning into high-level formalized bodies, especially CEB, would also need to enable the Network to retain its existing high level of flexibility, which was recognized by the Unit in its report.

10. Organizations note that while an ad hoc inter-agency mechanism might fulfil the objectives of the recommendation, creating an overarching, system-wide framework that includes common goals for strategic planning is not a simple task, especially since each agency's overarching framework and strategic goals come from their governing bodies. Implementation of the recommendation could not, therefore, be achieved through inter-agency consultations alone and would probably require the involvement of legislative bodies throughout the process.

11. Nevertheless, many organizations note that the recent resolution on the quadrennial comprehensive policy review (General Assembly resolution 67/226) has several important recommendations on various aspects of strategic planning, both for the funds and programmes and for the United Nations development system as a whole. It is likely that as a follow-up to the resolution, the United Nations will develop an appropriate mechanism to implement these recommendations. Simply integrating guidance related to the quadrennial comprehensive policy review into the strategic planning frameworks of United Nations entities would go a long way to creating coherence and ensuring consistency, at least for those agencies to which the review applies.

Recommendation 2

The Secretary-General should, in consultation with the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and relevant General Assembly committees, prepare and submit for approval to the General Assembly an updated draft Secretary-General's bulletin to replace ST/SGB/2000/8 so as to adequately reflect results-based management and the Organization's long-term goals in the definition of, and in the responsibilities of all parties to, the programme planning process, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation.

12. Organizations share the concerns of the Joint Inspection Unit regarding the rigidity of the current approval process for the United Nations strategic framework and the resulting difficulties in employing the results-based management approach. They therefore strongly support this recommendation, while noting that it calls for an update to the United Nations strategic framework mechanism, which is not a system-wide strategic planning tool and would therefore not apply to the specialized agencies or to other agencies. In particular, organizations point to the importance of integrating results-based management into the strategic planning mechanisms and note that the General Assembly, in its resolution 67/226, paragraphs 164-172, on the quadrennial comprehensive policy review, provides guidance and frames expectations for Member States in this respect. Any update to the Secretary-General's bulletin should therefore ensure coherence and complementarity with such resolutions. Furthermore, organizations suggest that the United Nations Evaluation Group may be able to provide valuable input in defining quality and standards for evaluation. Finally, organizations suggest that the draft bulletin should be developed in conjunction with activities associated with implementing recommendation 3.

Recommendation 3

The executive heads of organizations of the United Nations system, through the existing inter-agency coordination mechanism of CEB, including

the High-level Committee on Management, the High-level Committee on Programmes and the United Nations Development Group, should define and agree on a commonly accepted terminology for strategic planning and report thereon to their legislative bodies and the Economic and Social Council in order to establish a basis for comparison and facilitate aggregation in planning, monitoring, evaluating and reporting on the implementation of the strategic plans of their respective organizations.

13. In general, organizations support recommendation 3 and agree with the aim of working towards the development of a shared language for strategic planning documents, which should help stakeholders to understand such plans more easily. Some organizations note that the terminology used in their strategic plans results from interactions between their secretariats and Member States and defines concepts relevant to their specific mandates, and therefore is not entirely relevant for general usage across the system.

14. Organizations also note that the use of specialist terminology may require governing and legislative bodies such as the Economic and Social Council, executive boards and the Committee for Programme and Coordination, together with the executive heads of organizations of the United Nations system, to be involved in the process of developing a commonly accepted terminology for strategic planning.

15. They note that, in this recommendation, the Joint Inspection Unit also suggests that an agreed terminology would facilitate the aggregation in planning, monitoring, evaluating and reporting, and suggest that this is an ambitious undertaking that requires much further deliberation and that raises a number of practical difficulties, including for the entity or entities responsible for completing the aggregation and accountable for the content of such documents.

Recommendation 4

The legislative bodies of the organizations of the United Nations system should formulate and define relevant system-wide sectoral strategic frameworks through the Economic and Social Council to address the long-term goals established by the 2005 World Summit Outcome, adopted by the General Assembly in resolution 60/1, as well as those established by the missions and mandates of the system's organizations as a result of global conferences.

16. Organizations of the United Nations system, noting that recommendation 4 was directed at legislative bodies, acknowledge the importance of improving coordination and coherence among agencies and agree that the system should avoid multiplication of results frameworks and reporting requirements. They note that, albeit in a limited way, the establishment of sectoral strategies across the mandates of United Nations agencies already takes place, citing UN-Oceans as one example.

17. Nevertheless, organizations express several concerns regarding the added value of having an additional layer of system-wide sectoral strategic frameworks. They raised several practical issues, including the need for the individual mandates of the agencies to be respected while these frameworks are developed, suggesting that in order for this to happen there would also need to be a consistent approach by Member States in each relevant organization, which would in turn require consistency in the negotiations within the Economic and Social Council. In addition, organizations expressed concern that the costs associated with preparing and

operationalizing such frameworks (including for their monitoring and evaluation) would outweigh any benefits that they might bring and noted that the report would have benefited from a solid analysis in support of the recommendation.

18. Furthermore, several organizations, notably the specialized agencies, indicated that the lack of a structural link between their legislative bodies and the Economic and Social Council may inhibit full implementation of the recommendation, further noting that while the organizations found the guidance and lessons from other parts of the United Nations system valuable, their member States established their strategic frameworks through their own legislative processes.

Recommendation 5

The legislative bodies of the organizations of the United Nations system should instruct their respective secretariats to adopt the necessary measures by the end of 2015 to harmonize and/or align the planning cycles of their strategic plans so that all the organizations are ready to start a new harmonized reporting cycle to Member States in 2016.

19. Noting that recommendation 5 is directed at legislative bodies, organizations generally support its essential message of the value of system-wide harmonized/aligned strategic planning cycles, particularly if they are aligned with the quadrennial comprehensive policy review. Organizations note with appreciation that in its report the Joint Inspection Unit recognized that many of them had already agreed to align their planning cycles beginning in 2014. However, they also note that the reporting timelines and requirements remain a challenge, particularly for agencies that rely on extrabudgetary funds and are expected to report to Member States individually on the use of these funds. Organizations suggest that legislative bodies could go further by deciding on common reporting requirements for their members regarding extrabudgetary as well as regular budget funds.

20. Some organizations indicate that their existing planning cycles cover a broader period of time than is indicated in the recommendation and that they are therefore not in a position to join a harmonized cycle. For example, one agency has a six-year planning cycle that runs from 2012 to 2017 while another has a cycle that runs from 2014 to 2019. Neither of these specialized agencies would be in a position to modify planning cycles prior to the completion of the existing ones. Furthermore, some agencies align their planning cycles with legislative body events (congresses, etc.) and would need to change the scheduling of these events.

21. In conclusion, organizations note that the alignment of strategic planning schedules would require Governments (and, in some cases, secretariats) to budget in one year all the resources needed to attend all meetings of United Nations agencies. This could present a challenge to many developing and least developed countries.

JIU/REP/2012/12
Original: ENGLISH

STRATEGIC PLANNING IN THE UNITED NATIONS SYSTEM

Prepared by

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Joint Inspection Unit

United Nations, Geneva 2012

EXECUTIVE SUMMARY

Strategic planning in the United Nations system

JIU/REP/2012/12

This report was included in the programme of work of the Joint Inspection Unit (JIU) in 2011, as suggested by the Office of Internal Oversight Services (OIOS) of the United Nations. Data collection and interviews took place during the first half of 2012. This system-wide review describes the current practices for strategic planning at the global, regional and country levels in the organizations of the United Nations system. It identifies the different approaches and tools employed with regard to system-wide scope, duration of cycle, results-based management, relationship between policy planning and resource mobilization, corporate capacity building, reporting, monitoring and evaluation.

After reviewing the origins and evolution of strategic planning in the United Nations system, the report identifies two approaches: (a) high-level issue-based systemic strategic frameworks to respond to broad, long-lasting, overarching mandates; and (b) corporate strategic plans to respond to the specificities of each organization's mandate with a shorter time horizon. The review proposes the combined use of these approaches. It would enable consolidated monitoring, evaluation and reporting to Member States on the activities of United Nations system organizations and entities by area of interest, such as gender equality, human rights, humanitarian assistance, health, environment, sustainable development, peacebuilding and peacekeeping, among others.

The review revealed a variety of emerging practices within the system. In specific areas, in particular for operational activities for development, progress towards consistency and harmonization of planning processes has been made over the last few years, following the adoption of resolution 63/232 of 19 December 2008 establishing a quadrennial cycle starting in 2012 of the comprehensive policy review of operational activities (Quadrennial Comprehensive Policy Review, QCPR). The resolution requested United Nations funds and programmes, as well as the specialized agencies, to make the necessary changes to align their reporting procedures and/or planning cycles with the new comprehensive review cycle. It would significantly harmonize their reporting cycles and enhance convergence and exchange among them on coherent follow-up to the QCPR and cohesive preparation of their strategies and programmes. This example is a source of good practice that could be extended to all areas of strategic planning across the system.

The research revealed the existence of an informal network, the United Nations Strategic Planning Network (UNSPN), involving nearly 30 organizations of the United Nations system that have set up regular exchange of information and joint brainstorming around common issues of interest and challenges in their respective organizations with the aim of strengthening strategic planning methods, tools and impact across the system.

While corporate strategic plans are being increasingly defined through the systematized use of results-based management, their linkage with resource allocation should be much clearer. In the Inspector's opinion, while such linkage needs to be clarified, a strategic plan should not be budget-driven, but rather mandate-driven.

The specific findings of the review, leading to a series of recommendations, can be summarized as follows:

(1) The need to develop system-wide coordination for strategically planning the implementation of core mandates of the United Nations system entities, so as to foster

coherence and synergies in their activities, thus avoiding overlapping and duplication of services to Member States, as exemplified by the proposed concept, “Delivering as One”;

(2) The need to harmonize terminology and set up, to the extent possible, converging paths and methods for strategic planning;

(3) The need to strengthen the implementation of results-based management by defining corporate strategic plans and developing the related tools required for monitoring, evaluating and reporting;

(4) The need to strengthen the role of the United Nations Strategic Planning Network, preserving its flexibility, building on its achievements and developing a peer review process under the aegis of the Chief Executives Board for Coordination (CEB);

(5) Through the legislative bodies of the organizations, Member States should contribute to the establishment of coherent system-wide strategic frameworks to respond to the overarching mandates emanating from global conferences; such frameworks should be developed by theme and by sector, and/or designed to govern cross-cutting cooperation and coordination to achieve the aims of operational activities for development, the Millennium Development Goals and their successor goals.

(6) The Economic and Social Council has yet to be apprised of the measures taken by the United Nations development system agencies to align their planning cycles with the new QCPR cycle. The harmonized modalities of their planning cycles are required to develop strategic plans with a system-wide coherent vision;

(7) There is no clear guidance on how the agencies can formulate pertinent strategies at the regional level, as they lack direct governmental interlocutors to identify the concrete needs of the countries of the region. Nonetheless, the United Nations Environment Programme (UNEP) could provide a model to be followed to follow as it develops a strategic framework in the environmental field at the regional level under the guidance of the environmental ministers of the countries of the respective regions, who meet on a regular basis;

(8) The availability of resources tends to define *ex-ante* strategic goals. The disjointed allocation of regular and extrabudgetary resources reduces the predictability of funding to achieve strategic goals. Strategic plans should govern allocation of both sources of funds according to the organization’s mandates and priorities. Strategic plans need to provide a clearly defined mechanism to identify resource requirements for their implementation;

(9) Strategic plans have rarely been used as a road map for building in-house substantive and administrative capacity or the infrastructure of the organization to achieve corporate objectives over time. It is imperative that the United Nations system embody in-house capacity-building in strategic planning; and

(10) IT-based flexible strategic plans become the tools that serve as the foundation for emerging trends and needs to allow the organization to adapt to the external environment. Best practices were identified in several entities that established on-line early-warning interfaces of communication and monitoring between headquarters and field offices to detect emerging priorities and permit timely reprogramming of resource allocation.

Recommendations for consideration by legislative organs

Recommendation 4

The legislative bodies of the United Nations system organizations should formulate and define relevant system-wide sectoral strategic frameworks through the Economic and Social Council to address the long-term goals established by the 2005 World Summit Outcome, adopted by the General Assembly in resolution 60/1, as well as those established by the missions and mandates of the system organizations as a result of global conferences.

Recommendation 5

The legislative bodies of the United Nations system organizations should instruct their respective secretariats to adopt the necessary measures by the end of 2015 to harmonize and/or align the planning cycles of their strategic plans so that all the organizations are ready to start a new harmonized reporting cycle to Member States in 2016.

CONTENTS

ABBREVIATIONS

ACABQ	Advisory Committee on Administrative and Budgetary Questions
ACC	Administrative Committee on Coordination (now CEB)
AIPS	Agency-Wide System for Programme Support
BoA	Board of Auditors
CEB	United Nations system Chief Executives Board for Coordination (formerly ACC)
CMT	Change management team
CPC	Committee for Programme and Coordination
CSP	Corporate Strategic Plan
DAC	Development assistance committed
DWCP	Decent Work Country Programme
DFS	Department of Field Support
DM	Department of Management
DOCO	Development Operations Coordination Office
DPKO	Department of Peacekeeping Operations
DPI	Department of Public Information
ECESA	Executive Committee on Economic and Social Affairs
ECOSOC	Economic and Social Council
EMS	Environmental Management System
EOSC	Office for ECOSOC support and coordination
EIF	Enhanced integrated framework
FAO	Food and Agriculture Organization of the United Nations
HLCM	High-level Committee on Management
HLCP	High-level Committee on Programmes
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMDIS	Integrated Monitoring and Documentation Information System
IT	Information Technology
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit of the United Nations system
MDGs	Millennium Development Goals
MTP	Medium-term Plan
MTS	Medium-term Strategy
MTPF	Medium-term Programme Framework
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
OPPBA	Office of Programme Planning, Budget and Accounts
PPBME	Programme planning, programme aspects of the budget, monitoring implementation and methods of evaluation
QCPR	Quadrennial Comprehensive Policy Review
RBB	Results-based budgeting
RBM	Results-based management
SP	Strategic Plan
SSWSPF	Sectoral System-wide Strategic Planning Framework

SUN	Sustainable United Nations (UNEP)
SWMTEP	System-wide Medium-term Environmental Programme
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCCA	United Nations Common Country Assessment
UNCDF	United Nations Capital Development Fund
UNCTAD	United Nations Conference on Trade and Development
UNDAF	United Nations Development Assistance Framework
UNDESA	United Nations Department of Economic and Social Affairs
UNDG	United Nations Development Group
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
UNHQ	United Nations Headquarters (New York)
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office for Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOOSA	United Nations Office for Outer Space Affairs
UNOPS	United Nations Office for Project Services
UNOV	United Nations Office at Vienna
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSF	United Nations Strategic Framework
UN SWAP	United Nations system-wide Action Plan on gender equality and women's empowerment
UNSWPPF	United Nations System-wide Policy-planning Framework
UNV	United Nations Volunteers
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	United Nations World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. INTRODUCTION

A. Background

1. The Joint Inspection Unit (JIU) included a system-wide review on strategic planning in the United Nations system organizations in its programme of work for 2011 at the suggestion of the United Nations Office of Internal Oversight Services (OIOS).

2. Strategic planning in the United Nations system organizations has been of major concern to JIU. The Unit made major contributions to the creation,[1] by the General Assembly, and elaboration in 1972 of medium-term planning in the United Nations.[2] The Unit also provided the United Nations system organizations with a comprehensive review of the role of medium-term plans in budgeting in the organizations.[3] Recent relevant reports includes an analysis of the planning, programming, budgeting, monitoring and evaluation process at the United Nations,[4] and a series of reports on managing for results in the United Nations system.[5] The present report takes into account these studies.

3. The United Nations system organizations, funds, programmes, specialized agencies and other entities use a wide variety of strategic planning instruments and mechanisms approved by legislative bodies and/or formulated and executed internally to achieve their medium- to long-term objectives and goals. They range from those employed in organizational governance and management to the implementation of thematic programmes. These mechanisms are based on legislative mandates and missions and multilaterally-agreed normative and operational plans and programmes, as well as related directives issued by executive heads in particular fields. Their characteristics considerably differ depending on how they are mandated and funded, either by core or non-core resources.

4. At the top of the activities of the various organizations and in order to ensure their coherence, the 2005 World Summit Outcome document called for system-wide evaluation mechanism to ensure coherence of the United Nations organizations under the slogan, “Delivering as One United Nations”.

5. Although the use of strategic planning has been prevalent throughout the United Nations system, progress in the harmonization and development of common norms and standards for such planning processes has been slow and even stagnant. Key questions under this review concern (i) whether a concept of and need for a single strategic planning exist within the United Nations system; and (ii) whether and how the United Nations system can harmonize procedures applicable to strategic planning processes.

B. Definition of strategic planning

6. Extensive research has been undertaken by both academia and professional organizations in the area of private and public management. The Inspector reviewed a number of definitions of strategic planning. As a starting point for this report, the Inspector defines strategic planning as follows:

> *Strategic planning is the process by which an organization’s medium- to long-term goals, as well as the resources plans to achieve them, are defined.*

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[1] JIU, Programming and budgets in the United Nations family of organizations, September 1969 (A/7822-JIU/REP/69/7).
[2] JIU, Medium-term planning in the United Nations, March 1979 (A 34/84-JIU/REP/79/5).
[3] JIU, Budgeting in organizations of the United Nations system, February 1990 (A/45/130-JIU/REP/89/9, Parts I and II).
[4] A/48/375 (JIU/REP/2003/2).
[5] A/59/617 (JIU/REP/2004/5); A/59/607 (JIU/REP/2004/6); A/59/631(JIU/REP/2004/7); A/59/632 (JIU/REP/2004/8).

C. Objective

7. The main objective of this report is to provide the organizations with a tool proposing good practices as well as with system-wide guidelines to assist them in elaborating and formulating strategic plans. The effective use of these guidelines for establishing processes and planning mechanisms, as well as for monitoring, evaluating, auditing and further budgeting strategic plans, would make strategic planning an instrument for promoting system-wide coordination and coherence in major programmatic sectors.

D. Scope

8. The review concentrates its analytical thinking and research finding on practices in the United Nations system organizations, with a view to contributing to the current reform process and enhancing the change management tools.

9. The review identified mechanisms and instruments, both internal and public, employed in organizational programme planning and budgeting, as well as those developed to achieve sectoral and thematic objectives in their activities at the national and global levels.

10. The review covers the following issues:

(a) Relevance and relationships of these instruments to results-based management (RBM) and accountability frameworks of the organizations;

(b) The typology and terminology used in the mechanisms and instruments for planning, identifying practices and trends, so as to pave the way towards possible harmonization across the system in processes and reporting;

(c) Potential impact of enhanced strategic planning on coordination, efficiency, savings and transparency in the work of the organizations; and

(d) Transaction costs and effectiveness of strategic planning bearing on the work of the organizations.

11. The review will also analyse briefly the joint programming and delivery of operational activities for development as a test case of a system-wide strategic planning being developed in the process of the Quadrennial Comprehensive Policy Review (QCPR).

E. Methodology

12. The review covers all the participating organizations of the JIU. The desk research and interviews were conducted between November 2011 and April 2012. In accordance with the internal standards and guidelines of the JIU and its internal working procedures, the methodology followed in preparing this report included a preliminary desk review, elaboration of questionnaires, conducting of interviews and an in-depth analysis of data collected. Detailed questionnaires were sent to the focal points of the participating organizations. The Inspector and the research team conducted interviews at the headquarters of some of them, as well as in the field. Interviews were conducted with different groups of planners and users.

13. The Inspector sought comments on the draft report by the organizations to take them into account in finalizing the review. The research revealed common concerns across the organizations, the analysis of which helped to understand the challenges and identify common areas on which to issue indicative guidelines to assist the organizations in strengthening their strategic planning.

14. In accordance with article 11.2 of the JIU statute, this report was finalized after consultation among the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit.

15. To facilitate the handling of the report and the implementation of its recommendations and the monitoring thereof, Annex III indicates whether the report is submitted to the

organizations concerned for action or for information. It identifies the recommendations that are relevant for each organization and specifies whether decision by the legislative or governing body of the organization or action by the executive head is required.

16. The Inspector wishes to express his appreciation to all who assisted him in the preparation of this report, particularly those who participated in the interviews and so willingly shared their knowledge and expertise.

II. CONCEPT AND PURPOSE

A. Concept of strategic planning

17. The concept of strategic planning has evolved continuously through different paradigms in the past decades. It has also varied by type of organization or company where it is applied. The concept has been extensively reviewed by academia and literature on business and management. However, there is no definition of what exactly strategic planning is intended to achieve.

18. For an organization to establish a strategic plan (SP), it has to have a clear vision of what it wants to achieve, for what purpose and how. These seem to be simple questions, but in the complex environment of the United Nations system where cross-cutting issues are addressed by different organizations or entities, it is necessary to analyse, ex-ante, what exactly is expected of a strategic plan, what it will cover, what processes and tools will support it, and how its implementation and effective achievement will be measured and monitored. It should also be considered as a dynamic tool enabling the organizations to evolve as they adapt to the changing world environment in which they have to deliver their mandated services.

19. The terms of reference for this review raised a number of questions concerning the nature of strategic planning:

(a) **Scope of a Strategic Plan:** Is an SP an instrument for achieving system-wide or inter-agency planning, coordination and cooperation in sectors and on themes? In particular, does it facilitate intra- or inter-organization coordination to promote the application of norms and standards across organizations, such as the United Nations system-wide Action Plan on gender equality and women's empowerment (UN SWAP), Decent Work programmes, and the United Nations sustainable development management, an Environmental Management System (EMS) applied by Sustainable United Nations (UNEP SUN)? Is it an instrument for coordination of field activities, applicable in the context of the United Nations Common Country Assessments (UNCCA) and the United Nations Development Assistance Framework (UNDAF)?

(b) **Nature of an SP and decision-makers:** Is an SP a corporate document endorsed by governing bodies, and providing guidance for in-house governance and management? Should it be prepared only by the secretariats of the organizations for themselves? Or should Member States have a role as well in preparing it?

(c) **Linkage with resources:** Does an SP serve as a tool to strengthen fundraising strategies and ensure adequate resource allocation? Is it a means of achieving cost-savings and facilitating the integrated use of resources? Should an SP be directly related to budget processes or should these be related but independent one from each other?

(d) **Planning, monitoring and evaluation:** How does an SP serve the monitoring and reporting processes related to the final goals pursued through the plan? Does it enable organizations to identify obsolete mandates and detect emerging ones?

20. Using these points as yardsticks, an analysis of the origin and evolution of strategic planning in United Nations system organizations is made below.

B. Origin and evolution of strategic planning in the United Nations system

21. Within the United Nations system, WHO was a pioneer in adopting medium-term programmes of work in the 1950s (the first one being in 1952, for a five-year cycle). In the

1960s, other organizations, such as FAO, ILO, UNESCO, among others, initiated internal processes towards adopting their own medium-term plans.

22. The idea of planning United Nations programmes for the medium or long term was conceived in the 1960s as a by-product of the debates on the introduction of a programme budgeting system. Member States wanted to better understand the relationship between ever-increasing budgetary resources and their use in implementing programmes and activities. They expected that better planning would enhance effective use of resources, reflecting Member States' priorities, based on the mandates emanating from intergovernmental bodies, and aiming at improved systemic coordination among United Nations organs and agencies.[6]

23. These interests and concerns were expressed in General Assembly resolution 2049 (XX) of 13 December 1965 establishing an ad hoc Committee of Experts to examine the finances of the United Nations and the Specialized Agencies. The Committee was tasked with reporting on the better utilization of funds available through rationalization and more thorough coordination of the activities of the United Nations system organizations. The reports[7] contained recommendations for the development of an integrated system of long-term planning, programme formulation and budget preparation. The General Assembly endorsed these recommendations in resolution 2150 (XXI) of 4 November 1966, and launched partial implementation thereof in resolution 2370 (XXII) of 19 December 1967. The Assembly established procedures to adopt the annual budget, together with a planning estimate for the succeeding year, formulated on the basis of long-term plans developed by all programme formulation bodies, including the Economic and Social Council (ECOSOC) and the Committee for Programme and Coordination (CPC), in charge of the long-term planning process.

24. It should be recalled, however, that the programme formulation bodies of the United Nations discussed programme aspects of the budget, but did not have the competence to discuss its financial aspects, which was reserved for the Fifth Committee of the General Assembly. This dichotomy between programme and budget persists to date and presents a major challenge for the organizations to maintain linkages between programmes and resources.

Medium-Term Plan as a tool for system-wide coordination: experience of the United Nations

25. In 1969, the JIU submitted a comprehensive report to the General Assembly on programming and budgets in the United Nations.[8] The Unit explicitly proposed the adoption of medium-term planning as an element of integrated programme budgeting. Following the proposal, the Secretary-General, in a series of subsequent reports proposed the adoption of a six-year medium-tem plan (MTP) with a possible time-bound implementation framework as part of programme budgeting.[9]

26. In December 1972, the General Assembly unanimously adopted resolution 3043 (XXVII) on the form of presentation of the United Nations Budget and the duration of the budget cycle, which proposed a new form of presentation, on an experimental basis, of the budget and the introduction of a biennial budget cycle. The first plan was a pilot exercise covering only a four-year period from 1974 to 1977, rather than six years.

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[6] ECOSOC, In-depth study of the planning process, Report of the Secretary-General, March 1979 (E/AC.51/97), para. 5.
[7] A/6289 and A/6343.
[8] See A/7822-JIU/REP/69/7 and Add.1
[9] See A/C.5/1429 (1972).

27. Thus, the United Nations adopted the first quadrennial MTP as its principal planning document for 1974-77,[10] conceived to translate the legislative mandates, with the necessary strategic policy orientation, into programmes and subprogrammes. The MTP became the principal policy directive binding on both Member States and the Secretary-General to ensure policy and resource commitment, as well as accountability.

28. Following its sixth and seventh special sessions in 1974 and 1975 on "Raw materials and development" and "Development and international economic cooperation" respectively, the General Assembly adopted resolution 32/197 on Restructuring of the economic and social sectors of the United Nations system, in December 1977. It consisted in revitalizing the role of the Assembly and ECOSOC in coordinating the activities of the specialized agencies in accordance with the Charter of the United Nations (Articles 58 and 63); establishing an overall policy framework and guidelines for planning, programming, budgeting and evaluation within the United Nations system; recommending policy guidelines for programmes and activities, including operational activities; reviewing programme budgets and medium-term plans within the system; and harmonizing medium-term plans and programmes, budget presentation, programme classification and description of content. It was clear that Member States intended to use the medium-term plans as an instrument for system-wide or inter-agency planning, coordination and cooperation among sectors of the agencies in order to make the system more capable of dealing with the objectives set by the special sessions on international economic cooperation and development.[11]

29. In its resolution 3392 (XXX) of 20 November 1975, the General Assembly decided to examine the programme budget and the plan in alternate years, which is the beginning of the current practice of examining the medium-term plan prior to the coming financial biennium begun in 1976. Prior to this, the plan and the budget of the first biennium were discussed at the same time. General Assembly resolution 31/93 of 4 December 1976 on the medium-term plan was the first legislation aimed at codifying the planning process which determined procedures for the formulation of the review of the plan and mandates by the General Assembly, CPC and ECOSOC as well as their subsidiary organs for planning, programming and coordination.

30. A complete codification was done by the General Assembly in its resolution 37/234 of 21 December 1982 adopting the Regulations and Rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation (PPBME).[12] They contained the procedures for the preparation, adoption and evaluation of the MTP, as well as its status within the integrated framework of the planning and budgeting process. The plan was intended to be a **system-wide** planning instrument and the principal policy directive of the United Nations system. The preparation of the plan was subject to prior consultation with other organizations within the system.[13] The system-wide status of the MTP was defined as follows:

> "The plan shall be preceded by an introduction, which will constitute a key integral element in the planning process and shall:
>
> (a) Highlight in a coordinated manner the **policy orientation of the United Nations system**;
>
> (b) Indicate the medium-term objectives and strategy and trends deduced from mandates which reflect priorities set by intergovernmental organizations; and

[10] See JIU/REP/74/1, Table 1.
[11] See General Assembly resolutions 3201-3202 (S-VI) and 3362 (S-VII).
[12] See also ST/SGB/PPBME (1987), rule 1.
[13] General Assembly resolution 37/234 (1982), regulation 4.13: "The activities in the medium-term plan shall be coordinated with those of the activities in the medium-term plan concerned specialized agencies through prior consultations."

(c) Contain the Secretary-General's proposals on priorities."[14]

31. Between 1984 and 2001, the MTP of the United Nations presented different time periods, from four to six years. The medium-term plan for the period 2002-2005 was the first one to reflect the application of a logical framework, providing the framework for the biennial programme budgets, as articulated in the PPBME. With this new format, managers were required to focus on the high-level policy aim of their programmes and less on the concrete activities to be delivered, while the format was intended to link the overall goal with concrete outputs.

32. Following the Millennium Assembly in 2000 and the United Nations Millennium Declaration (General Assembly resolution 55/2 of 8 September 2000), the Secretary-General presented proposals for strengthening the Organization.[15] Attention was drawn on the weaknesses of the budgeting and planning process, with respect to activities funded under the regular budget. In that context, the Secretary-General promoted a new management style – an issue management approach – to identify practical and more acute issues to be addressed by relevant United Nations system organizations, and thus abandoned systemic strategic planning involving all organizations and entities.

33. Along with this approach and on the recommendation of the CPC, in 1998, the General Assembly decided that the Medium-term Plan would no longer highlight "the policy orientation of the United Nations system", but "the policy orientation of the United Nations"[16] (JIU emphasis). Moreover, in 2003, the General Assembly requested[17] the Secretary-General to produce a biennial strategic framework document to replace the MTP as of 2006. The successor document was the Strategic Framework, a two-year planning document covering only the United Nations.[18] **The Inspector is all the more concerned that regulation 4.9 of the PPBME (2000 version), which requires prior consultation with other agencies, has not been put into practice, especially since there is no longer a comprehensive strategic framework encompassing the entire United Nations system.**

System-wide planning: collective experience of sectoral organs and agencies

34. In order to corroborate with efforts to strengthen the system-wide coordinating functions of the ECOSOC and the General Assembly, the specialized organs and agencies of the United Nations system endeavoured to develop common guidelines for harmonizing medium-term plans.

35. In March 1976, ACC agreed on several principles for medium-term planning with regard to its time frame, updating process, areas for inter-organization consultations, formulation of objectives and elements for inclusion, means of verifying progress, and evaluation, as well as involvement of policy-making bodies.[19] In March 1978, ACC, at the request of ECOSOC[20] and bearing in mind the implications of General Assembly resolution 32/197, also sought to identify a common system-wide instrument which would serve as a basis for reviewing and coordinating the objectives and programmes of the United Nations system such as the Secretary-General's Compendium of Introductions to the Budgets of Agencies and Organizations within the United Nations system (E/AC.51/89). However, in the view of ACC, these introductions did not prove very useful in meeting the objectives sought by ECOSOC as they did not "necessarily reflect common themes or show the contribution of each

[14] A/53/133, para. 4.7.
[15] See Strengthening the United Nations: an agenda for further change (A/57/387).
[16] See General Assembly resolution 53/207 (1998); and A/53/133.
[17] General Assembly resolution 58/269, see its operative para. 5.
[18] A/59/6/Rev.1; A/61/6/Rev.1; A/63/6/Rev.1; A/65/6/Rev.1.
[19] ACC/CEB Management Handbook in http://www.unsceb.org/ceb/publications/handbook/fb/16/1601/ on Programme planning and evaluation.
[20] Part III of ECOSOC resolution 2098 (LXIII).

organization's activities in areas of system-wide interest".[21] ACC instead proposed[22] that it was necessary to provide "a general overview of the objectives and plans of organizations" … "with a view to apprising the Council and the Committee for Programme and Co-ordination of the combined programme intentions of the organizations of the system". It would assist joint planning and thematic approaches to the implementation of the overall priorities established by the General Assembly in response to Assembly resolution 33/118 of 19 December 1978 (see its operative para.10).

36. Member States partially followed this approach in General Assembly resolution 37/234 of 21 December 1982 in adopting the Regulations and Rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation (PPBME) as mentioned above (see para. 30). The Inspector, however, notes with concern that ACC did not pursue its proposals to assist Member States and discontinued efforts to harmonize the medium-term plans of the organizations or the definitions and methodologies used in strategic planning across the organizations in 1978. Its successor body, the CEB, has no work plan to cover those grounds. On the other hand, the CEB[23] continued comparative surveys on the budgeting methods of the organizations using as a model, the JIU study on the same subject.[24] An update of the survey would be constructive input to the overall review process of planning and budgeting.

37. The above experience demonstrates the state of the art in strategic planning reached in the 1980's by the United Nations organizations. The formulation of an overall or sectoral thematic system-wide medium-term plan, and/or of fully harmonized medium-term plans, might not be feasible unless Member States substantively agree on cross-sectoral and/or sectoral objectives for the organizations' programmes and plans. ACC considered that the provision of concise and informative data on the programmes and policies cannot be done solely through the budgets and medium-term plans if these documents are to continue to serve their essential purposes.[25] In other words, as and when such multilateral objectives emerge from major United Nations conferences and forums on global cross-sectoral and/or sectoral thematic subjects, system-wide strategic planning becomes reality.

38. In fact, in a number of such thematic and sectoral areas, several system-wide strategic plans have emerged. As an illustration, a few examples have been analysed with respect to the environment, gender, and science and technology, in Chapter IV A.

C. Purpose and expected value-added

Towards coherent and cost-effective delivery of common goals

39. As an illustration, the overall financial resources spent on operational activities for development by the United Nations system organizations amounted to US$22.9 billion in 2009, that is, about 63 per cent of the total amount of their expenditure (US$36.1 billion) on normative and operational activities.[26] Unless strategic priorities among aid agencies are realigned in relation to each other, the risk of overlapping mandates and waste in the use of available money and expertise for the United Nations development system will increase. Such risk is not confined to the development system, but extends to a myriad of other domains and multilateral cooperation regimes.

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[21] E/1978/43/Add.2para.36.
[22] ACC, Statement by the ACC on harmonization of programme budgets and medium-term plans E/1978/43/Add.2 (1978).
[23] The latest available is Budgeting Practices in the UN system organizations, 2009 (CEB/2009/HLCM/FB/14/Rev.1).
[24] See JIU, Review of the United Nations budgetary processes (JIU/REP/2003/2).
[25] Ibid., para. 39.
[26] Quadrennial comprehensive policy review of operational activities for development of the United Nations system (A/67/93–E/2012/79), para. 55.

40. Current appropriation and expenditure of the organizations have their origins and legislative bases in their respective strategic plans and priorities that have been generated over time. Indeed, as addressed in depth later in this report, every appropriation and expenditure find their justification in the meanders of diverse corporate strategic plans responding to thematic/sectoral strategies, adopted by either individual organizations and/or by the entire United Nations system (the United Nations conferences on global issues, e.g. Millennium Development Goals, environmental agenda, gender mainstreaming, human rights, etc.). Accumulation of new mandates has accelerated the proliferation of thematic and sectoral planning frameworks with their attendant resource requirements and administrative structures.

41. Strategic planning is not a mere fashion. At a time of budgetary constraints affecting the majority of the main contributors to the budgets of the United Nations organizations, the policy-making bodies of the organizations are inclined to better optimize the use of resources, promote programmatic and organizational synergies and complementarities, and develop effective tools for planning and monitoring the implementation of plans. More coherent system-wide thematic and/or sectoral planning frameworks, if shared among the agencies, would be a positive initial step for systemic planning of inter-agency work in the context of the One United Nations initiative.

42. Based on lessons learnt from the experience of the organizations, their executive heads and the legislative organs should, bear the responsibility of effectively tackling systemic planning in such a way as to ensure that (i) any new process for coordination should not involve extra layers, dual-reporting lines and additional administrative burden on organizations; and (ii) harmonization should be understood as a means of increasing coherence to the extent that it does not become a straitjacket.

43. Moreover, an effective, forward-looking and well-structured strategic planning process will pave the way for transparent and meaningful reporting to stakeholders, and will facilitate further endorsement of subsequent plans by Member States and other stakeholders of the organizations.

44. In the context of ensuring accountability on the part of the organizations, the Inspector noted that a degree of enthusiasm on strategic planning issues existed among policy planners and resource managers in the secretariats. The Inspector found that the strategic planning process was emerging at the core of discussions of a number of governing bodies, as well as in the field offices visited (e.g. UNDP, UN-Habitat, UNEP, UNESCO and UNON). For example, UNESCO, among others, mentioned the need for donors and development aid agencies to give adequate priority to long-term delivery goals. In examining the 2014-2015 Strategic Framework of the United Nations, the Secretary-General proposed, and CPC agreed, to reiterate the importance of the longer-term objectives of the Organization as an instrument of full achievement of its goals.[27]

45. During the interviews with the representatives of the secretariats, the Inspector was informed that an informal system-wide network on strategic planning (United Nations Strategic Planning Network (UNSPN)) has been active since 2008, sharing information and experiences among practitioners.[28] UNSPN has so far agreed on the following use and purpose of strategic planning:

- Strategic planning can be used at three levels to implement a vision in an organization:

  (a) Within the organization, in terms of internal communication;
  (b) For senior management and external donors, in order to set the right mindset; and
  (c) With peers.

[27] A/65/16, para. 32.
[28] See Chapter III, section C for further reference to the work of the UNSPN.

- Strategic planning helps an organization make choices and respond to all existing pressures – emerging issues, needs and mandates.

46. As part of the ongoing United Nations reform, the Secretary-General set up a Change Management Team (CMT) to identify strategies to strengthen, inter alia, effectiveness and efficiency in delivering the five-year agenda of the Secretary-General. The Change Plan prepared by the team emphasizes the need for coherent strategic planning, as follows: "To help bring about greater synergy and coherence among United Nations system development actors, there will be a need to put in place a coherent strategic planning process".

47. The CMT recommended that a consultative process to design the next set of strategic priorities for the United Nations development system be initiated in alignment with the upcoming quadrennial comprehensive policy review in 2012, and consistent with the Secretary-General's priorities for his second term. Indeed, this would substantially (a) allow the key normative and operational entities to clarify their division of labour around practical results rather than in abstract; and (b) reinforce the decision of the General Assembly in the last Triennial Comprehensive Policy Review (TCPR) to harmonize the planning cycles of the funds and programmes."[29]

48. In order to enhance coordination and cooperation across the United Nations system in the delivery of its work, according to overarching consistent mandates and making the best use of available resources, the Inspector proposes recommendation 1.

49. This recommendation should be read in conjunction with paragraphs 123 and 124 herein, relating to the need for the representatives of the CEB member organizations to build on the peer review in the United Nations Strategic Planning Network, in order to put in place a regular mechanism for information-sharing. The implementation of this recommendation is expected to enhance cooperation and coordination.

Recommendation 1

The Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination (CEB), drawing upon the support of the United Nations Strategic Planning Network and/or a CEB ad hoc task force, should review with the executive heads the respective strategic plans of their organizations with a view to defining a coherent overarching framework and common goals for strategic planning to ensure consistency and avoid the overlap of activities across the United Nations system.

D. Results-based management (RBM) and strategic planning

50. The JIU was a pioneer within the United Nations system to address the need to introduce a results-based management culture in the organizations.[30] In 2004 the Unit issued a report entitled "Overview of the series of reports on managing for results in the United Nations system" (JIU/REP/2004/5).

51. The CPC considered the JIU reports on RBM at its forty-fifth session. CPC"s conclusions were endorsed by the General Assembly in resolution 60/257 of 8 May 2006. As the CPC report (A/60/16, para. 248) approved "the benchmarking framework" proposed by the JIU and requested the Secretary-General to implement the recommendations for achieving the

[29] United Nations Change Management Team, *The Change Plan*, (New York, December 2011) para. 120. Available at http://www.un.org/sg/pdf/the-change-plan.pdf.
[30] JIU/REP/2004/5.

benchmarks suggested by JIU, "results-based" management became a mandate to be implemented by the United Nations Secretariat, as of May 2006.

52. Within its series of reports on RBM prepared by the JIU, the JIU/REP/2004/6 proposed the following definition for RBM:[31]

> "RBM is a management approach focused on achieving results; a broad management strategy aimed at changing the way agencies operate, with improving performance (achieving results) as the central orientation."

53. As part of the findings of this seminal report, the Inspectors identified that a key pillar to ensuring high performance through RBM was the method for "planning, programming, budgeting, monitoring and evaluation."[32] They also noted that there was no single road map for RBM, and that the specific nature, mandate, structure, size and constraints of each organization dictates, to a great extent, the managerial choices made to implement RBM.

54. This is in line with current research findings; each and every organization/department interviewed during the research for this report had a self-perception of being unique, and therefore needing a tailor-made strategic plan and tools to reflect its specific mandate(s) and goals. However, organizations generally agreed that an overarching strategy to guide the United Nations system through a common framework would be an important reference to better deliver as "One UN". Using an overarching system-wide strategic framework as a model, each organization could define its own corporate strategic plan adapted to its organizational needs. The harmonization and sharing of experiences and lessons learned would be particularly important in the area of joint programming, as called for by former Secretary-General, Kofi Annan, in his reform initiatives.

55. At the system-wide level, the review findings indicate that in the majority of the organizations, there is a sustained effort to adopt RBM in planning and monitoring the implementation of the organization's work. This was explicitly reported by 17 organizations in their response to the questionnaire (see Annex I). In the case of the United Nations, while the RBM approach has been adopted for the internal work plan and the programme budget, its formal use in the United Nations Strategic Framework (UNSF) is lagging due to the latter's rigid approval process. Nevertheless, the heads of United Nations departments and entities recognized the renewed efforts of the Controller who developed a support guide on the preparation of a strategic framework (SF) to help them to better define their objectives and indicators by applying a logical RBM framework.[33]

56. Efforts have also been made by the planning bodies of the United Nations system: for instance, the United Nations Development Group (UNDG) has prepared an RBM Handbook[34] based on an OECD/DAC glossary.[35] According to some According to some members of UNSPN, entities that are subject to compliance with UNSF have difficulties introducing changes in terminology, as the PPBME (ST/SGB/2000/8) does not provide for RBM, which makes it difficult to establish a common terminology across the system.

57. UNDG harmonized terminology provides a definition of results-based management: "a management strategy by which an organization ensures that its processes, products and services contribute to the achievement of desired results (outputs, outcomes and impacts). RBM rests on

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[31] See JIU/REP/2004/6, p. 2, box 1: definition adapted from OECD, RBM in the development co-operation agencies: a review of experience, Development Assistance Committee (DAC) paper (February 2000).
[32] Ibid., para. 5.
[33] United Nations, Support guide, Proposed Strategic Framework for the biennium 2014-2015 (November 2011).
[34] UNDG, Results-based Management Handbook (October 2011), available at http://www.undg.org/docs/12316/UNDG-RBM%20Handbook-2012.pdf.
[35] OECD, Glossary of key terms in Evaluation and Results Based Management (2010), available at http://www.oecd.org/dataoecd/29/21/2754804.pdf.

clearly defined accountability for results, and requires monitoring and self-assessment of progress towards results, and reporting on performance."[36]

58. A significant number of evaluations of RBM and SPs have already been conducted on an ad hoc basis within the organizations of the system, paving the way for better implementation. In 2008, OIOS prepared a Review of results-based management at the United Nations, stating that "results-based management at the United Nations has been an administrative chore of little value to accountability and decision-making",[37] and recommending (recommendation 2):

> "To ascertain that the framework of rules and regulations pertaining to planning, budgeting, monitoring and the performance review process better serve the strategic planning and management needs of the Organization, OIOS recommends that the Secretary-General initiate a comprehensive review and reformulation of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which were last revised in 2000. The review should address the instruments, structure, timetable and roles and responsibilities of all parties to the resource planning and decision-making process of the Secretariat."

59. It is worth remembering that the current PPBME (ST/SGB/2000/8) governing programme planning includes reference to the Medium-term Plan which was abolished by subsequent resolutions in this regard. However, the Inspector notes with concern that in General Assembly resolution 66/257 of 9 April 2012, Member States still "reaffirm" the regulations and rules on programme planning as set out in ST/SGB/2000/8. The Inspector notes with interest that in its 2012 session, the CPC recommended that the General Assembly request the Secretary-General to present at its sixty-eighth session, through the CPC, a report proposing revisions to the PPBME (ST/SGB/2000/8), based on changes approved by the Assembly in its various resolutions on programme planning.[38]

60. **The Inspector supports the above recommendation made by OIOS concerning the necessary updating of the rules governing programme planning in the United Nations system. The Inspector is also of the view that such revision should duly appreciate and reflect not only the Change Plan prepared by the Secretary-General's Change Management Team to create greater synergy and coherence among United Nations system development actors, but also current efforts by the Controller to applying a logical RBM framework to define objectives and indicators for a strategic framework (SF), as well as long-term strategic objectives.**[39]

61. The Inspector considers that the implementation of the following recommendation would contribute to enhancing controls and compliance by strengthening the adoption of RBM in strategic planning.

Recommendation 2

The Secretary-General should, in consultation with CPC, ACABQ and relevant General Assembly committees, prepare and submit for approval to the General Assembly, an updated draft bulletin (SGB) to replace ST/SGB/2000/8, so as to adequately reflect RBM and the Organization's long-term goals in the definition of, and in the responsibilities of all parties to, the programme planning process, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation.

[36] UNDG Results-Based Management Terminology (June 2003), adapted from OECD/DAC Glossary of Key Terms in Evaluation and Results-Based Management, 2002, available at http://www.undg.org/archive_docs/2485-Results-Based_Management_Terminology_-_Final_version.doc.
[37] A/63/268 (2008).
[38] A/67/16, para. 71.
[39] *Ibid.,* footnote 34.

III. EXISTING PRACTICES IN THE UNITED NATIONS SYSTEM

A. Harmonization versus diversity: what does the system need?

62. Originally the United Nations MTP process was intended to permeate throughout the United Nations system and provide cross-organizational guidance on global issues. However, although this system-wide planning approach was discontinued in 1989 (see Chapter II.B above) it is not reflected in the PPBME (ST/SGB 2000/8) of 2000, which still provides for a consultative process among organizations, leaving enough room for system-wide strategic planning in a few sectors:

> "Regulation 4.9
>
> The participation of sectoral, functional and regional organs in the formulation of the medium-term plan shall be achieved by means of an appropriate preparation period. To that end, the Secretary-General shall provide proposals for the coordination of their calendars of meetings. The activities in the medium-term plan shall be coordinated with those of the concerned specialized agencies through prior consultations."

Article V, Rule 105.8 (b) on the report of programme budget implications for adopting new programme activities further states that it should include:

> "Indications, where applicable, of similar or closely related work being carried out elsewhere in the Secretariat and, if possible, **indications of related activities being conducted in the specialized agencies of the United Nations system**".

63. While the applicable PPBME includes these references, in practice, no formal system-wide process takes place when defining the Strategic Framework for the United Nations and the resulting programme budget. The Inspector observed during the interviews that the formal process is not adequately connected to reality. However, the Secretary-General's agenda presented in early 2012 and defining his five-year priorities for action,[40] was prepared based on consultations with high-level representatives of the United Nations system as well as Member States, but remains unrelated to the UNSF process itself.

64. During the research, organizations were requested to express their views on the need for a system-wide planning process involving all the organizations including the United Nations, its funds and programmes, specialized agencies and IAEA. No one was in favour of a constraining straightjacket via the establishment of a mandatory umbrella of a strategic framework that would imply further formalities and cumbersome processes to be complied with. In particular, the entities corresponding to the T2 situation (see Table 1 below) which are already facing "dual planning and reporting lines", were not in favour of adding an extra layer on top of the *status quo*.

65. However, the organizations generally agreed with the principle of an overarching guiding framework stating the vision and key objectives of the United Nations system, particularly in the context of the UNDAF process and as a complement to the proposed "One UN" initiative currently applicable to those countries which have accepted the concept and joint programming and delivery of operational activities in the field. Such a non-binding guiding framework could provide a reference for joint reporting on cross-cutting issues addressed by different entities of the system (e.g. environmental governance and management, climate neutrality, humanitarian assistance, human rights, gender equality). This should be compatible with existing and approved UNDG guidance on programming matters. [41]

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[40] Secretary-General's Five-Year Action Agenda (25 January 2012).
[41] See UNDAF guidance package (2010) at www.undg.org.

66. In the Inspector's view, system-wide planning is an effective guidance tool for ensuring coherent governance of sectoral and thematic programme activities of the United Nations system organizations. **The Inspector reiterates the recommendation that the system-wide status of the UNSF should be revived and that consultations across the system should be fed into the planning process. In the context of the JIU management review of environmental governance, the Unit made the same proposal[42] for an environmental strategic plan in 2008, on which the General Assembly has yet to act.**

Initiatives of the Secretary-General for system-wide strategic planning

67. In the context of launching the United Nations reform in 2002, the Secretary-General referred to the need for improved strategic planning,[43] consisting in greater use of his executive committees, particularly the Executive Committee on Economic and Social Affairs, to encourage analysis of the linkages among the political, economic, developmental, humanitarian and security issues confronting the Organization, and to oversee the formulation of the medium-term plan and the programme budget for the economic and social areas. Unfortunately, no significant progress was made through the mechanisms of the executive committees in achieving the expected results.

68. In strategically planning to define what needs to be done, how, when and with which expected results, considerable discretion and leeway should be given to the executive heads and their senior management teams in translating the mandates received from the respective legislative bodies of their organizations into the specific corporate strategic plan of each organization.

69. In order for overarching themes to be better tackled, **firstly, there should be a system-wide vision representing communality of objectives and interests of the United Nations system organizations. Secondly, efforts should be made to grasp the full potential of the organizations through the definition of their individual strategic plans that can respond to the overall vision. And thirdly, at the system-wide level, the organizations need to harmonize terminology and definitions, develop general guidelines on strategic plans, related processes and tools that will help the individual organizations define their strategies responding to the common vision. Obviously, this should be based on best practices and lessons learned by the organizations, based on their experiences.**

B. Diversity of strategic plans: concepts and practices

Concepts

70. The research findings revealed a diversity of strategic planning processes, both past and current practices in the system. The key characteristics of strategic plans are coverage, time frame, budget alignment thereto, and decision-making. Based on this, the Inspector identified one "prototype" (based on the past system-wide approach) and three current types in place, as described in Table 1 below.

[42] See JIU/REP/2008/3, recommendation 2.
[43] A/57/387(2002), para. 114.

Table 1

Types of strategic planning processes in the United Nations system organizations

	Types of SPs	**Time frame (# years)**	**Alignment with Budget**	**Stakeholders/ Consultations**
T Prototype	Prototype United Nations Medium-term Plan with United Nations system-wide orientations, 100% funded by RB Assessed on Member States Possibly, any system-wide SP to implement MDG and post-MDG processes and; QCPR process funded partially by RB and the rest by XB	4 to 6	Full: with financial indicators Based on RBB aiming at evolving towards RBM	Prior consultation with all United Nations system organizations; and Internal United Nations process (with CPC, Controller's office, and relevant United Nations Committees), ECOSOC, ACABQ
T1 "Pure UN"	UNITED NATIONS Strategic Framework 100% implemented by RB	2 (prepared 2 years in advance)	Full: with no financial indicators No use of RBM	Internal United Nations process (with CPC, Controller's office, and relevant United Nations Committees), ECOSOC, ACABQ
T 2 "Hybrid"	UNSP along with internal/thematic & sector (TS) SP specific to the entity/dept(e.g. UN SWAP). UNSP 100% implemented by RB; Internal SPs implemented by XB; entire hybrid not subject to approval by GA	2 for UNSF fascicle From 1 to 6 for the internal one	UNSF fascicle fully aligned with RB (2). TS SP's Budget cycles with RBM vary between 1 and 2 years in general. Internal SPs usually Contain financial indicators.	Consultation from Controller Office with United Nations departments CPC, ACABQ, 5th Committee, ECOSOC and sectoral committees (depending on the mandates); governing bodies of the organizations and NGO stakeholders involved in partnerships, as well as donors for the XB part of their work
T3 "Stand-alone corporate plans" and/or sectoral/ thematic plans, other Funds, Programmes, Specialized agencies and IAEA	Not directly related to UNSF. Their SPs are thematic & sector specific, approved integrally by their Governing Bodies, as one SP; funded on both XB & core/regular resources. Some of the SPs are system-wide like Decent Work Country Programmes of ILO	From 1 to 10 years. Long-term SPs usually include Mid-Term reviews during the long cycle. Most of them converge with QCPR review cycle.	Budget cycles vary between 1 and 2 years in general. The timeframe is in general shorter than the related SP. With financial indicators with RBM.	Internal in the organizations, Member States (Governing Bodies), Partners (e.g NGOs and national partners), Like-minded organizations

Prototype Strategic Framework (T)

71. The proposed prototype strategic framework is reminiscent of the old one United Nations approach. It had been promoted by the ACC until the late 1990s. It contained system-wide orientations for the United Nations system, which was subject to prior consultation with the organizations of the system (see para. 30). A few of its earlier version contained financial requirement indicators.

72. Although the revival of prototype T is a remote possibility, need for system-wide strategic frameworks persists at the thematic and sectoral levels so as to better define an overall programme of action for the organizations. Such frameworks should respond to the mandates issued by the United Nations conferences on global issues. They usually contain programmes of action at the global, regional and country levels from which the United Nations, its funds and programmes, and specialized agencies could define their respective corporate strategic plans, using the RBM approach.

UNSF model (T1)

73. T1 covers all the entities/departments which rely mainly on the United Nations Regular Budget for their functioning.[44] Their strategic plans are based on their respective UNSF programmes, prepared two years in advance for the following two years. These departments are facing difficulties in introducing changes in their parts of the plan because of procedural bottlenecks in the plan conception and process. It is a daunting task for the Secretariat itself to harness timely evaluation and performance reports to conceive of emerging programme objectives and produce an updated and realistic SF. The Secretariat therefore waits for the issuance of such reports as they pertain to the programmes of the preceding and current biennia, which are either completed or in progress. The provisions of the PPBME (e.g. Regulation 4.8) require that SF programmes and subprogrammes be reviewed by the relevant sectoral, functional and regional intergovernmental bodies, prior to their review by the central bodies, such as the CPC. The fact that the SF is prepared two-years in advance, in the absence of intergovernmental policy guidance and that its approval requires such a heavy bureaucratic process gives little flexibility for introducing changes in the SF from one biennium to another.

Hybrid model (T2)

74. The "hybrid" strategic planning process (T2) presents more challenges to departments/offices as their core activities are funded by the Regular Budget as part of their respective programmes within the UNSF, but at the same time, some core and non-core activities rely on other sources and constituencies for funding. They therefore face the double burden of fulfilling the official requirements to comply with the UNSF process, and having to prepare their internal functional SPs which provide real guidance and a programme of work. The more departments/offices rely on extra-budgetary funding, the more this is true. A detailed account of the practical challenges involved in this type of planning is given below (see para. 91).

Stand-alone Corporate Plan (T3)

75. Unlike the previous models, this one corresponds to the corporate strategic planning of United Nations system entities, which is not directly related to the United Nations Strategic

[44] Most of the departments/entities of the United Nations rely essentially on the regular budget, but in the majority of cases, there are small extra-budgetary contributions on an ad hoc basis of less than 10 per cent of total of resources (e.g. DPKO: 99 per cent RB; DESA: 98 per cent RB).

Framework. It is typically governed by the medium-term programme framework document which represents a high-level cross-cutting strategy germane to the organization's mission, synthesizing all the sector-specific and thematic programmes approved by the governing body (e.g. UNIDO Medium-term Programme Framework (MTPF), UNICEF Medium-term Strategic Plan, IAEA Medium Term Strategy (MTS)). This document also indicates its relevance to system-wide objectives, such as the MDGs, and may address any other agreed thematic objectives among organizations. While these frameworks are adopted irrespective of the types of necessary resources involved, resource requirements, a crucial component for implementing the strategic plan, are addressed by other instruments, such as biennial budgets subject to intergovernmental approval, and complemented by business planning documents concerning resource allocation, financial planning and a results framework.

Other special cases

76. Plans and programmes for peacekeeping and special political missions are not included in the typology as they deserve unique special treatment. Although under the United Nations umbrella, they are not fully covered by the UNSF. The particular characteristics of these missions make it difficult to elaborate a stable planning process, as they are created on an ad hoc basis, on request, to respond to immediate needs, and without a time frame as to their duration.

77. The resolutions of the General Assembly and the Security Council are the reference points for accountability in the United Nations. It is through these resolutions that Member States mandate the missions and objectives to be achieved. These mandates are subsequently reflected in the budgets of the different peacekeeping missions, using their specific procedures, and are not included in the overall UNSF and budgetary processes.

78. Interviewees in DPKO and DFS considered that the UNSF was not connected enough to policy planning to respond to the specific needs of their departments. Most of their activities are not funded through the SF/budget process. The policy goals and objectives of the Organization, as stated in the UNSF, seemed more relevant to governing the use of core staff and resources in the programme budget. However, in their view, the UNSF's fascicles dealing with peacekeeping programmes are relatively succinct and readily available to the public. This has enabled the UNSF to serve as an instrument to provide not only the Organization, but also all United Nations system entities with overall guidance to help them understand the interdisciplinary objectives and mandates of the integrated missions in which they participate.

79. The Support Account for peacekeeping operations is a funding mechanism that finances human resource and non-human resource requirements for backstopping and supporting peacekeeping operations at headquarters departments, not limited to DPKO and DFS. It is a unique instrument for capacity building of the support functions of various departments, if proper medium and long-term policy and strategy for its use is established. Its budget is proposed annually by the Secretary-General for approval by the General Assembly and costs are borne and prorated among the individual budgets of peacekeeping operations as established in resolution 62/250.

Practices

80. All the organizations of the system use strategic plans to define their work within a particular time frame to achieve objectives based on their respective mandates, although they may have different names and use different tools and planning cycles. These plans are, in most cases, the basis on which resource allocation is decided.

81. Annex I includes an overview of the key parameters of SPs in the organizations observed. It provides information on (a) the name of the planning document; (b) timespan (cycle); (c) relation to budget (e.g. resources allocation, budget cycle); (d) relation to RBM approach.

While details can be found in the table, the following sections analyse some specific examples of SPs in the system.

Strategic planning in the United Nations: the Strategic Framework (T1 model)

82. The United Nations Secretariat defines its biennial Strategic Plan for the biennium 2012-13 in a 583-page document entitled "United Nations Strategic Framework" (UNSF). It is subdivided into 27 independent programmes (and their respective subprogrammes), reflecting the structure of the United Nations Secretariat.[45]

83. The UNSF must be completed by all departments and entities of the Secretariat as the precondition to beginning the process of defining the regular budget and the respective allocation of resources. Budget definition entails a lengthy consultation process between OPPBA and all the heads (and/or senior management) of the different programmes.

84. The UNSF outline is the starting point of the process to establish targets and expected achievements, which last approximately two years, in order to define the budget for the next biennium. Part I of the outline contains the overarching long-term goals of the United Nations as defined by the Member States in the General Assembly. They have the prerogative of defining the priorities of United Nations.[46] General Assembly resolution 65/244 indicated the eight areas for the biennium 2012-13.[47]

85. Overall, most of the users of the UNSF were dissatisfied with the process, considering it lengthy, cumbersome, and most importantly, not adequate as a real strategic planning tool. In the Secretary-General's view, the process is seriously flawed; it is complex, protracted, disjointed, time-consuming and rigid.[48] The Inspector recollects that he had estimated the transaction cost for the Secretariat at approximately US$10.3 million in 2001, in terms of staff time to service the work of the various committees and bodies, which have not since diminished.

86. All departments, except the Office of the Controller, found that the current process of submitting their plan in line with their needs lacked the necessary flexibility to reflect their evolving needs.

87. The main reason why many adhered to the lengthy process is because it is mandatory that senior managers have their programmes properly reflected in the biennial budget of the United Nations, so as to secure the corresponding resources. As such, the SF is not really a strategic planning instrument, but rather budgetary tool.

88. Most of the senior managers interviewed stated that the UNSF did not enable them to adopt an RBM approach. A number of pitfalls were mentioned:

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[45] A/65/6/Rev.1.

[46] See General Assembly resolutions 65/244 and 67/236.

[47] Priorities are:
(a) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences;
(b) Maintenance of international peace and security;
(c) Development of Africa;
(d) Promotion of human rights;
(e) Effective coordination of humanitarian assistance efforts;
(f) Promotion of justice and international law;
(g) Disarmament;
(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations.

[48] A/57/387, para.162.

(a) The United Nations SF cycle is articulated around four phases: programme planning; budgeting; implementation and monitoring; and evaluation. The entire process takes four years, as does the formulation of a new SF, if it is to be based on the evaluation of the programme and budget for the current biennium.

(b) Any such evaluations remain preliminary and are not readily available in a credible form; recourse to the previous biennium's evaluations is inevitable.

(c) To define the text of UNSF as a basis for the formulation of the United Nations Programme Budget takes at least 13 months. For example, internal instructions from the Controller on the preparation of UNSF 2014-2015 were sent in November 2011 to all heads of departments and offices, with a view to final approval by the General Assembly by the end of 2012. That was accompanied by a detailed Support Guide.

(d) There is an intrinsic contradiction between Member States agreement to apply strategic planning and RBM to the United Nations, and their reticence to accept the binding nature of the strategic objectives on themselves, including their responsibility to address implications of recognition of results and outcome reported by indicators. Member States are inclined to employ the strategic framework to micro-manage the orientations of the Secretariat.

(e) The process does not allow for discussion of substantive objectives, but tends to get bogged down with technical and textual exchanges on the conformity of the formulation of the proposed changes to the current SF vis-à-vis the relevant mandates. Thus, the SF is not an adequate tool for defining an RBM-oriented planning process.

(f) The SF and its related monitoring and reporting tools, such as IMDIS, were conceived at best to measure the number of outputs and activities, rather than results and impact of work done.

89. The UNSF is a static document due to the strict requirements of the CPC for word-by-word conformity of its formulation with intergovernmental decisions. Nevertheless, the interviewees reported that there were discrepancies among the decisions of the central legislative bodies for programme planning, such as the CPC, ECOSOC and the General Assembly, and different sectoral/thematic intergovernmental bodies or committees. Tensions also exist when proposing changes in the corresponding programme of the UNSF, aimed at responding to the mandates received from United Nations intergovernmental bodies (e.g. OHCHR, and UNEP - Committee Permanent Representatives). The CPC often refuses the proposed changes.

90. In view of the above findings, and in order to strengthen the effectiveness and sustainable impact of the work of the United Nations, **the Inspector recalls and supports the request made by the General Assembly in its recent resolution 66/257 "to continue to take appropriate measures to accelerate the implementation of results-based management and to include, inter alia, in his next report concrete measures on how the Organization will shift the focus of its accountability from the delivery of outputs to the delivery of results."** The Inspector also welcomes the ongoing work of the United Nations Task Force on results-based management, and encourages Member States to take action diligently to make the best use of the results presented to the General Assembly through the Secretary-General's report A/66/692.

Strategic planning in the United Nations: T2 Hybrid model

91. The Inspector observed during the interviews, and based on the responses to the questionnaire, that in the majority of cases, departments were developing their own internal strategic plans to define their work programmes. The purpose of this internal document is twofold:

(a) **External use**: For those departments with an important component of non-regular budget funded activities, they need more RBM-based tools, for planning, implementing, monitoring, evaluating and reporting to be in a position to answer promptly to their donors and partners, with flexibility and transparency. Furthermore, impact evaluation is a key aspect of reporting, which requires the adoption of analytical reporting that goes beyond the mere counting of outputs delivered;

(b) **Internal use**: For all departments, the UNSF corresponding fascicle is not a document that "speaks" to line managers and staff. The targets set in the UNSF, and in the complementary SPs in the hybrid cases, have to be translated into a plan that serves as a guide for managers and staff so that they can identify where their work fits and what are their expected accomplishments.

92. During the interviews, the Inspector identified a considerable number of challenges deriving from the hybrid nature of strategic planning, and posing a number of difficulties for coherent and interrelated strategic thinking and planning.

93. The definition of the UNSF obliges the programmes to submit their planning by thinking in silos, since the structure is done by divisions, not by substantive issues. Planning collectively for cross-cutting issues, even within one department, is difficult as it is hard to reflect them in such a structure. Is it even harder if the programmes aim at reflecting collective achievements depending on partnerships and collaboration to help bring about greater synergy and coherence with development actors within the United Nations system.

94. The UNSF is more adequate for normative mandates and recurrent activities (e.g. DESA, DPI) than for highly-responsive programmes mainly dealing with operational and field activities that vary depending on the rapidly evolving needs of the clients (e.g. OHCHR, UN Women). Organizations or departments with recurrent normative work can more easily rely on the stable planning process provided by the SF. But the entities that carry out operational activities need more dynamic and flexible tools. For example, humanitarian work requires both a long-term goal, as per their core mandate, but also a responsive planning framework flexible enough to enable incorporation of emerging unexpected issues which they often face on a day-to-day basis. It is hardly feasible to anticipate two years in advance what the world environment in which operations take place will be (e.g., the recent political situation in some Arab countries, commonly referred to as the "Arab Spring" by the western media since 2011). This was a common response from the different interviewees during the research.

95. The tsunami in Japan in March 2011, and the recent political situation in some Arab countries were mentioned by several interviewees as issues that required significant and prompt response from different entities of the system. In fact, the Inspector found a number of cases where the programme objectives were formulated in an exceptionally flexible way enough to allow programme managers to mobilize regular and extrabudgetary resources for the emergencies coherently. In fact, such response was possible within the UNSF for the period 2010-2011 and the work of CEB/UNDG, in which (i) OHCHR-supported commissions of inquiry mandated by the Human Rights Council; and (ii) country-specific assistance to countries in crisis, post-crisis and transition were carried out.

96. The UNSF structure and related processes have evolved from the General Assembly's policy in this regard, as reflected in a number of resolutions. The original long-term planning approach was reduced to a medium-term one, and finally to a two-year planning cycle, with the UNSF reflecting the expected planned work of the United Nations for a given biennium. While the modification was intended to introduce flexibility and effectiveness, the cycle was changed without a redefinition of the intergovernmental legislative process to determine programmes. The roles of CPC, ECOSOC, the Fifth Committee and other main committees have not been properly revisited either. The process does not provide a framework for adapting to changes emanating from the evolution of the external and internal environments. Furthermore, in general, the biennial cycle is too short to adequately plan for longer-term overarching priorities.

97. **The Inspector is of the view that the General Assembly should review the procedures and the formulation of contents of the United Nations Strategic Framework, as well as its status and relevance vis-à-vis sectoral and thematic strategic frameworks.** The roles of CPC, ECOSOC and the Fifth Committee in relation to other main committees and functional committees and bodies should be redefined so as to draw maximum programmatic input from these organs in order to avoid paralysis in the updating of the strategy and programmes, thus making the UNSF a more dynamic and flexible tool.

Strategic planning in other organizations of the United Nations system ("Stand-alone" T3)

98. This section refers to the participating organizations covered by the review which are not subject to the United Nations Strategic Framework. These organizations have put in place a variety of different processes, all aimed at facilitating better planning within an RBM approach, to enable more efficient and effective use of increasingly scarce resources. From the information received, we can affirm that to different extents, all the organizations have set up their own process and related documents to implement strategic planning.[49]

99. A common perception across the system is that strategic planning is closely related to results-based management, but there is no agreement as to what comes first. Some consider that RBM is part of strategic planning, while others consider that a strategic plan is a tool to implement a results-based management approach. The Inspector is of the view that preparing strategic plans and adopting results-based management are part of the same process to achieve the objective of defining a line of action with a vision, complemented with concrete expected results in terms of impacts of the work to be done, based on the overall mandates of the organization and expectations from its clients (particularly Member States).

100. The research revealed that the specialized agencies, as well as the funds and programmes that are independent of the UNSF, are in a better position to design planning tools that respond to their specific needs. The tools developed by these organizations share the following characteristics:

(a) More dynamic: the strategic planning process often has built-in mechanisms that make the strategic plan a dynamic management tool;

(b) High-policy level: Some organizations, such as the World Food Programme (WFP), have developed a "vision" document, which provides the overall long-term goals of the

[49] See Annex II for an overview of strategic planning in the United Nations system.

programme as the basis from which other shorter-term tools can be developed in more detail to facilitate the design of effective work-plans;

(c) Longer-term plans: These set out the overall vision of the organization and are complemented by a series of shorter-term plans and instruments to facilitate alignment with budget cycles and the use of monitoring tools;

(d) Implementation of these strategic plans is spread out within the organizations and supported by either formal or informal training/coaching;

(e) ERP tools are set up with a view to connecting the full phases of a planning cycle, in which the lessons learned from a previous cycle feed into the following one[50], as seeds for new strategies to cover emerging salient issues.

Strategic planning for operational mandates: linking headquarters and the field

101. For organizations in which the mandate is heavily driven by field operations, the challenge lies in translating the overall mandate received from the legislative bodies into operational activities, with smooth coordination and knowledge-sharing between headquarters and field offices, including consultation with partners at the local level. The effort is even more complex when addressing not only intra-organizational communication and reporting, but joint inter-agency work in the field.

102. For organizations, such as WHO, the regional dimension represents a highly important part of the implementation of work. The planning process is complex and essential to the effective delivery of the work of the organization. As such, it is subject to the ongoing reform process at WHO with the aim of better serving member States, in particular at the country level.

103. WMO reported on the challenge of combining central strategic planning from headquarters with the constraints of planning at the local level for the network of partners at country level. Local offices are often driven by local cycles that are different from headquarters', and this implies complexity in consolidating the reporting lines in alignment with headquarters' cycle.

104. During the review, it was pointed out that the difficulties of planning and reporting for HQ and field offices are particularly complex when the agencies are involved, as it is increasingly the case, in joint delivery programmes, such as implementing their activities under UNDAF, as part of the country teams (CT), or responding to Common Country Assessment (CCA) needs.

105. With regard to QCPR and alignment of planning cycles for operational activities across the system, the General Assembly in resolution 63/232 urged the funds and programmes and encouraged the specialized agencies to carry out any changes required to align their planning cycles to match the cycle of the quadrennial comprehensive policy review (QCPR),[51] including the implementation of midterm reviews as necessary, and to report to the Economic and Social Council on adjustments made to fit the new comprehensive review cycle at the substantive session of the Council.

[50] In some cases, it even feeds into the ongoing cycle when the system and the plans are conceived in a flexible enough design to accept amendments during the implementation cycle.

[51] General Assembly resolution 63/232 formalizes the transition from the previous triennial cycle of the periodic review to the quadrennial cycle.

106. The Inspector found that while individual entities reported on such adjustments, a compilation has not yet been made available to ECOSOC[52] and remains to be assessed to improve system-wide planning process. This would facilitate planning, implementing, monitoring and reporting on results together for joint programming and joint delivery on development issues, under the "One United Nations" initiative and other inter-agency common programmes for operational activities.

107. The Inspector appreciated the ongoing efforts by UNICEF, UNDP and UNFPA in preparing integrated organizational budgets, based on an integrated planning process, aligned to the QCPR and taking into account the needs of countries. This initiative was launched in 2009 and has been officially discussed by the Executive Boards.[53] As a result, the Executive Boards have requested the United Nations funds and programmes to submit four-year integrated budgets as of 2014, with midterm reviews thereof, in line with the period of their strategic plans. In the interviews, the Inspector learned that UNOPS and UN Women were also adhering to the process. These ad hoc initiatives are an inspiring example to be followed as a means of increasing efficiency and effectiveness in the use of resources and in facilitating the work of Member States by consolidating planning and reporting on issues of common concern across the system.

108. According to data from UNDESA, 36 United Nations entities are engaged in operational activities. General Assembly resolution 62/208 is binding for 14 funds and programmes, and a number of other entities have adhered on a voluntary basis to modify their cycles in line with the aim of the resolution to aligning their planning cycles with the QCPR, as shown in Table 2 below.

Table 2: United Nations entities planning cycle alignment with QCPR

Funds and Programmes (14) Mandatory alignment of strategic plan with the QCPR cycle	UNDP (including UNCDF, UNV), UNICEF, UNFPA, WFP, UNHCR, UNODC, UNCTAD (including ITC), UNRWA, UN Women, UNEP, UN-Habitat
Specialized agencies that are adapting their planning cycles to align with the QCPR	FAO, UNESCO, UNIDO, WHO

Source: OESC, UNDESA (2012)

109. **The Inspector is of the view that in order to strengthen effectiveness in developing strategic plans with a system-wide coherent vision of the United Nations system, the Secretary-General, as Chairman of the CEB, should propose to the General Assembly for its approval, through the Economic and Social Council, harmonized modalities of the planning cycles of development organizations and entities to align with the new cycle of the QCPR for operational activities to be implemented by the end of 2015. This example would be a source of good practices that could be extended to all areas of strategic planning across the system.**

[52] ECOSOC resolution 2011/7 (para. 14 (h)) requests the Secretary-General to pay particular attention, in the report for the 2012 quadrennial comprehensive policy review of operational activities for development of the United Nations system, to a review of progress made by the United Nations development system to improve results-based strategic planning and management in order to improve accountability and transparency, and identification of measures to further improve its long-term delivery and results.

[53] See Joint report UNDP, UNFPA and UNICEF, Road map to an integrated budget: cost classification and results-based budgeting, 19 July 2010 (DP-FPA/2010/1-E/ICEF/2010/AB/L.10).

C. Knowledge sharing and creative thinking:

the United Nations Strategic Planning Network (UNSPN)

110. Most of the officials interviewed highlighted that the use of common terminology for strategic planning would pave the way for strengthen methodologies as well as for the reporting and comparison of results across the system. A variety of terms is currently used, with some common reference sources, such as the OECD/DAC glossary on RBM or the more recent UNDG report on RBM.

111. The United Nations is the only organization that has adopted separate and complete legislation in a single instrument on regulation and rules governing the strategic planning process. This instrument, the PPBME, contains a number of definitions and descriptions of terms as well as a glossary. Although many of its regulations can provide system-wide guidelines for planning, it should not be referenced as a straitjacket to change terminology and define a common approach. Moreover, the current terminology for monitoring the implementation of "outputs" (quantities of activities) instead of "results" (impact on changes or higher-level goals) is biased towards RBB. To make progress towards a harmonized agreed terminology, the current UNSF setting needs to be changed with the endorsement of the legislative bodies, through the different intergovernmental mechanisms/bodies involved and prior consultations with other United Nations system organizations.

112. As already mentioned, a major finding of this research was the existence of an informal system-wide strategic planning network, the UNSPN, established in 2008 at Vienna during its first informal meeting, to provide a platform for facilitating knowledge-sharing and exchange of best practices. The network includes about 30 members from different organizations of the United Nations system.[54]

113. UNSPN functions as a forum for discussion, and experience- and knowledge-sharing, aiming at identifying best practices and overcoming challenges through a peer-review endogenous process of addressing key questions concerning strategic planning. The network includes senior and middle managers from planning units and other departments of the different organizations, and it has been kept deliberately informal to avoid the bottlenecks and obstacles associated with any formal process requiring official endorsement at the highest level. The network is self-sufficient and supports its members to improve their working methods for the benefit of their organizations and departments.

114. A common issue for all concerned with strategic planning is the lack of commonly agreed and established terminology referring to the different aspects of planning. During the review, the Inspector noted that a variety of terms was used in the different organizations to refer to documents and tools related to planning, including, inter alia, strategic plans, strategic frameworks,[55] strategic management plans, visions, strategies, business plans, strategic policy frameworks, white papers, programmes of work, action plans, operational plans, as well as many corporate programmatic documents. All these documents have been prepared with the aim of providing guidance towards results corresponding to a mission, mandate and/or vision, addressing different levels of strategy and implementation. UNSPN squarely tackles all of these issues.

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[54] Current members include staff of UN, UN-Habitat, UNEP, UNHCR, OHCHR, OCHA, UNDP, UNDG, UN Women, UNFPA, UNICEF, ILO, WHO, PAHO, WMO, IMO, FAO, WFP, UNIDO, IAEA, CTBTO, UNODC, UNOV, UNOPS, UNESCO, UNRWA, UNOOSA, UN-AIDS, IFAD, Global Fund.

[55] Among its topics for discussion, the network included the question about the difference between a strategic plan and a strategic framework.

115. While no formal definitions have been agreed for the terminology relating to strategic planning, our review of existing practices, past and present, indicates that it could be useful to distinguish between Strategic Framework, as a broader guiding strategic document with medium- to long-term orientations applicable system-wide for global and sectoral issues; and Strategic Plan, as being more at the corporate level, to define the strategy for a particular organization or entity. The lack of a common terminology and definitions has been pointed out in the reports of the UNSPN. **The Inspector encourages the ongoing work towards defining a glossary on strategic planning that would provide a common basis to further progress in this area.**

116. The implementation of the following recommendation is expected to enhance effectiveness.

Recommendation 3

The Executive Heads of the United Nations system organizations, through the existing inter-agency coordination mechanism of the CEB, including HLCM, HLCP and UNDG, should define and agree on a commonly accepted terminology for strategic planning, and report thereon to their legislative bodies and the Economic and Social Council, in order to establish a comparison basis and facilitate aggregation in planning, monitoring, evaluating and reporting on implementation of the strategic plans of their respective organizations.

117. While UNSPN held in situ meetings on an annual basis between 2008 and 2010 (Vienna, Nairobi and New York), the network has since been meeting through video or web conferences (webinars) on a monthly basis. As this is an informal network, no dedicated resources are allocated to it. Therefore, in the context of increased budgetary constraints, e-meetings are the most convenient and effective platform for all interested parties and a means to ensure the survival and development of this forum.

118. UNSPN members learn from each other during these sessions, as they are often exposed to common concerns or responsibilities (e.g. changes in the planning cycles in response to General Assembly resolution 63/232). The platform provides an appropriate forum for creating synergies and brainstorming, with a view to improving methodologies and defining common terminology, among others.

119. An important issue for the organizations, in particular those involved in operational activities in the field, is the need for articulation of headquarters' views (and reporting cycles) with those of the country/regional programmes which are often influenced by local constraints in relation to the national cycles.

120. The strengthening of strategic planning, no matter how the concept is defined or the tools labelled, is expected to facilitate both intra- and inter-agency coordination for liaising between headquarters and field offices and among the agencies involved in joint delivery in the context of "Delivering as One", UNDAF, UNCCA, and the Enhanced Integrated Framework (EIF); among others.

121. As previously mentioned, the CEB has no plans to resume the work of the ACC to harmonize definitions and methodologies of strategic planning (see para. 36 above), nor does it have a formal working relationship with the UNSPN. The Inspector noted with interest that the UNSPN, for its part, was not particularly willing to be more visible, and was apprehensive that any formalization of the forum would somehow reduce its freedom of action and creative

thinking. Potential formalization is seen by some members as risking paralysis, which would hamper its current freedom for "thinking out of the box." Many of the member entities of the CEB learned about the existence of the UNSPN through the present JIU review and report, and in some cases expressed willingness to join the network to benefit from this sharing of experiences.

122. While the Inspector agrees that the current flexible informal setting is instrumental to the effectiveness of the network, he is of the view that the findings of this forum should be used at the highest level, and the executive heads of the organizations have a responsibility to make the best use of this collective effort.

123. **The Inspector is of the view that the Executive Heads of the organizations, through their participation in the CEB, should build on the work of the United Nations Strategic Planning Network (UNSPN) to put in place a regular mechanism for information-sharing and peer review.**

124. **The Inspector underscores that the implementation of Recommendation 1 above (see para. 49) would increase cooperation and coordination, and further the dissemination of good practices in the strategic planning processes of the United Nations system organizations.**

D. Existing practices: Common elements of strategic planning

125. Through the analysis of information obtained from the interviews and responses to the questionnaire, the Inspector identified some common characteristics of the different kinds of strategic plans (SPs). Some of these characteristics are as follows:

(a) SPs are tools to translate the mandates into strategies and actions for their implementation;

(b) SPs are used either *strictus sensus* as instruments to determine resource allocation from the regular budget (RB), such as the UNSF, or as fund-raising documents to support pledges from donors so as to receive the resources needed for achieving their mandates with effective impact;

(c) SPs, except for the UNSF, are more than mere documents for defining a budget;

(d) SPs are part of an overall architecture of planning and reporting in a defined time-span with ad hoc planning cycles depending on the characteristics of each organization;

(e) SPs are the baseline against which managers can measure the outcomes compared to the expected accomplishment, and report about them to governing bodies;

(f) SPs play a pivotal role between the corporate governance of an organization and its management, as a tool to communicate goals to staff and results to Member States, through related monitoring and reporting tools.

(g) In organizations where the SP is not a given static document, the process for its regular updating enables the organizations to identify new trends and areas of potential development, as well as those areas that are not needed anymore (obsolete).

(h) The elaboration of SPs requires a significant investment of resources, in terms of staff and consultation processes;

(i) SPs help to regularly take stock and update new mandates of an organization;

(j) SPs help to identify overlaps and synergies in delivering outcomes, therefore paving the way for redeployment and/or better allocation of resources where they are going to be most effective and efficient for the results of the organization;

(k) In organizations where SPs are conceived as living documents and a managerial tool, emphasis is placed on the empowerment of staff and managers to embed the plan in their daily work, and this leads to increased coherence and effectiveness in delivering for results;

(l) SPs for operational activities are strongly related to overarching core and system-wide mandates of the United Nations that shape the long-term goals at the global level, providing a reference for the concrete SPs of organizations to relate to these mandates when measuring results and performance;

(m) SPs should contain an extensive advocacy and information strategy as part of strategic planning, as a means of strengthening the organization's corporate outreach capacity. The Inspector observed a growing need for such means in UN-Habitat and UNEP;

(n) Last but not least, SPs are managerial tools not only for the organization and planning of management. They are robust instruments for building internal capacity and the permanent infrastructure of a secretariat so as to translate the goals of the organizations into concrete work, and to implement effectively mandated programmes.

126. As regards the last point, the UNSF is neither an instrument of planning nor one for strengthening the in-house capacity of an organization. For example, UNON has never been able to persuade UNHQ to use the UNSF as a road map to build administrative capacity or infrastructure over time. Capital master plans in the United Nations are stand-alone documents, developed with no connection to the substantive infrastructural requirements of programme departments. **The Inspector is of the view that there is an imperative need to identify whether and how the United Nations system can embody in-house capacity-building in strategic planning**.

127. An overview of the key parameters of cycles and tools of strategic plans in the United Nations system is given in Annex II. The lessons learned from the analysis of existing practices will be developed in the form of guidelines in Chapter IV below.

E. Transaction costs of preparing strategic plans

128. While it has not been possible to identify the full cost of preparing strategic plans in the different organizations, the information provided indicates that the transaction costs[56] to define an SP with all the necessary elements, including consultation, consolidation, interactivity, inclusion of headquarters and field offices' needs, and adequate reporting to constituencies, are not insignificant.

Transaction costs include:

- Direct and indirect staff costs: the costing of staff requirement should cover not only the direct cost of the responsible staff in the planning units of the organizations, but also the costs of all other staff (often high-level managers for defining policy targets) providing inputs to the departments/units in charge of planning consolidation (e.g. UNESCO has 14 dedicated staff in the planning unit);
- ERP tools: for organizations that use ERP tools to address the planning process, there is a cost in developing and maintaining it, in addition to the cost of staff using it;
- Publication and translation: Despite the increased trend towards "paper smart" events and documentation aimed at reducing the number of printed pages, there are still core

[56] Annex II displays information on transaction costs related to preparing strategic plans, as collected from the responses to the JIU questionnaire and interviews.

costs associated with documentation and translation of official planning documents to be submitted to the governing bodies (and other partners);

- For the members of the USPN, there is certainly a benefit in terms of knowledge-sharing and progress made in the area of strategic planning; nevertheless, there are hidden costs involved in terms of time, staff and infrastructure (meetings or videoconferences).

129. **The Inspector is of the view that a coordinated harmonized approach in defining common methodologies and terminology for strategic planning would facilitate the identification of costs and pave the way for identifying cost-saving strategies.** The sharing of ERP tools with similar or compatible interfaces would constitute the basis for clearer and more transparent reporting to Member States, while reducing the costs for development and maintenance of these tools.

130. The Inspector notes with concern that very few organizations were able to provide reliable and precise data on transaction costs. This reflects a non-systematic approach to the process of planning across the system. **The Inspector is of the view that it is necessary to identify the hidden costs of the strategic planning processes and to address them specifically as part of the support functions to be held and covered by every organization.**[57]

[57] See JIU/REP/2003/2 which highlights the significant costs involved in budget preparation. Almost 10 years later, it appears that it is still difficult to have precise figures on the costs involved in preparing strategic plans.

IV. GUIDELINES AND GOOD PRACTICES

A. Developing sectoral strategic frameworks for system-wide mandates

131. Clarification on how to establish strategic plans and the related tools for monitoring, evaluating and reporting on implementation is needed across the system. Strategic plans guide the work of the organizations as well as the allocation of resources to implement them.

132. Strategic plans should derive from the overall mandates of the organizations, which are the prerogative of the Member States, as established through the governing bodies of the organizations of the system. As such, Member States have a core responsibility to establish coherent mandates for the different entities of the United Nations system, as well as a responsibility to coordinate, at their level, to ensure consistency in the different mandates they give to the organizations, so that contradiction and duplication is avoided.

133. System-wide coherence is a core objective established in the 2005 World Summit Outcome (General Assembly resolution 60/1):

- To strengthen the relationship between the General Assembly and the other principal organs to ensure better coordination on topical issues that require coordinated action by the United Nations, in accordance with their respective mandates (para. 151); and

- To ensure coordination in the joint delivery of cross-cutting mandates, system-wide sectoral strategies should be defined with high-level policy strategies established under the guidance of ECOSOC.

Some examples illustrating sectoral and/or thematic strategic frameworks developed within the United Nations system

134. Some established practices exist that formulate thematic and sectoral strategic frameworks within the United Nations system. Depending on the nature of the issues, one or more organizations and intergovernmental bodies will provide fora to formulate global and/or regional programmes of action to be agreed by these fora.

135. The following are some examples of sectoral and/or thematic strategic frameworks developed within the United Nations system.

Environment

136. Up to the 1990s, sectoral system-wide planning existed, under the leadership of UNEP, for the coordinated planning related to environmental issues across the system. The UNEP-led System-wide Medium-term Environmental Programme (SWMTEP) was a thematic system-wide strategy from 1990 to 1995, constituting an integral part of the United Nations Medium-term Plan. Unfortunately, the SWMTEP lost its system-wide scope as did the Medium-term Plan. This is in contradiction to the mandate received by UNEP through General Assembly resolution 2297 (XXVII) that established UNEP. Its current Medium-term Strategy for 2010-2013 is the Secretariat's own evaluation tool, but it is not a system-wide instrument. In its report JIU/REP/2008/3, JIU recommended that UNEP resume the SWMTEP as a system-wide fundamental administrative instrument. UNEP accepted the recommendation and has been definitely moving in that direction.

137. In the context of the United Nations Conference on Sustainable Development held in Rio de Janeiro from 20 to 22 June 2012 and the ongoing discussion on sustainable

development goals in post-MDG 2015, definite progress has been made towards implementing JIU's recommendation to UNEP. Member States agreed to empower UNEP to formulate United Nations system-wide strategies on the environment, as well as to enhance UNEP's voice by providing its Governing Council with universal membership.

138. It is worth noting that the environmental area has been very active in defining thematic strategic plans to ensure coherence across the system for reaching environmental goals (e.g. the Strategic Plan for Biodiversity 2011–2020).

Gender

139. The advancement of the status of women has been addressed for decades within the United Nations system. The first System-wide Medium-term Plan for Women and Development, (later called the System-wide Medium-term Plan for the Advancement of Women) was prepared in response to Economic and Social Council resolution 1985/46. In its Nairobi Forward-looking Strategies for the Advancement of Women, the World Conference to Review and Appraise the Achievements of the United Nations Decade for Women called for the system-wide medium term plan to achieve greater coherence and efficiency of the policies and programmes of the United Nations system.

140. Since 1990, the Plan has been prepared at inter-agency level, usually covering a four-year period, consolidating the related information supplied by all entities of the system. The entities of the United Nations system systematically update and incorporate the outcomes of the Commission on the Status of Women into their work within their mandates, inter alia, to ensure support for the efforts of Member States in the achievement of gender equality and the empowerment of women. The latest outcome of the CEB relates specifically to gender equality and women's empowerment, including mainstreaming, and the equal representation of women, and is found in the 5-year United Nations System-Wide Action Plan (UN SWAP) adopted in April 2012, which commits all members of the CEB to meet minimum standards, drawn from intergovernmental mandates, on the promotion of gender equality and the empowerment of women. By building UN SWAP on intergovernmental mandates, the framework successfully uses the mandates as the building blocks for providing practical guidelines for the United Nations system with regard to the promotion of gender equality and women's empowerment.

141. The 2012 substantive session of ECOSOC welcomed the development by UN Women and CEB of UN SWAP as a United Nations system-wide accountability framework for mainstreaming a gender perspective into all policies and programmes in the system.

142. UN SWAP was developed through an intensive consultation process with over 50 United Nations system entities, departments and offices over a nine-month period, resulting in a set of 15 performance indicators and senior-level commitment to meet these indicators in a five-year period. It is both a tool for strategic planning, as well as an accountability framework, and is truly system-wide as all United Nations system entities were involved in its development and will be involved in its implementation. The process used to develop UN SWAP was consistently commended, welcomed and highlighted by various intergovernmental bodies, including ECOSOC. It will ensure coherence and synergy alignment across the system by its performance indicators for gender equality and women's empowerment policies, and the individual strategic plans of the United Nations system agencies. As acknowledged at the HLCP in March 2012, UN SWAP is a model on which other system-wide strategic planning processes in the United Nations could build.[58]

[58] UN SWAP has a network of focal points who meet twice a year in New York and Geneva. While the network is coordinated by UN Women, it has led to unique collaboration partnerships (e.g. between WHO and ITC; OHCHR and ITU). Common events around SWAP are undertaken jointly and publicly

Science and technology

143. System-wide planning has been developed for the area of science and technology in the form of a cross-organizational medium-term plan for the United Nations system. This cross-organizational tool was an analytical tool developed in 1978 for inter-agency programme coordination on different cross-cutting issues; it was gradually phase out by ECOSOC after 1991.

144. The Inspector is of the view that system-wide medium- or long-term planning on cross-cutting sectoral issues, such as environment, human rights, gender, development, science and technology, is a realistic and necessary means of mainstreaming actions on these issues and ensuring coherence and efficient use of resources across the system.

145. Alternatively, a specialized agency or an intergovernmental body of the United Nations funds and programmes might develop a global or regional strategy or programme applicable to all regions and Member States at the national level. A typical case in point is the ILO's Decent Work Country Programmes (DWCP) which are an integral part of ILO's strategic planning and give effect to the ILO's Decent Work Agenda at country level. The 2007 substantive session of ECOSOC requested the United Nations system to mainstream the goals of full and productive employment and decent work for all in their policies, programmes and activities, with a view to sustained and well-coordinated follow-up on the ECOSOC 2006 Ministerial Declaration. This meant that ILO's Decent Work Agenda was adopted as a system-wide strategy that should be mainstreamed by the organizations in their policies and activities, under the lead of the ILO at the global, regional and country levels in mobilizing support and input by the organization, including through the UNDAF process.[59]

146. These sectoral and/or thematic strategic frameworks,[60] although originally generated in individual organizations, have been developed as system-wide strategic frameworks with the assistance and support by ECOSOC. They serve as policy guidance for the system and the basis for informing the organizations of the different corporate strategic plans which contribute to the overall achievements of these system-wide long-term policy goals.

147. System-wide coherence in planning for better delivery results is even more necessary when many Member States, among the contributors to the United Nations system, are facing financial difficulties that are impacting on the resources for the organizations, both assessed contributions and extra-budgetary resources.

148. Major challenges faced by the individual funds and programmes consist in securing the backing of the United Nations central planning bodies and managers. The biennial exercise to prepare the UNSF represents merely the recapitulation of the latest legislative decisions for updating programme elements and programme objectives. UNEP, UN-Habitat and UNON have set separate respective long-term plans or strategic goals to achieve, which range over six years. They are approved by their respective governing bodies usually reported to and endorsed by ECOSOC. However, United Nations Headquarters and CPC are reluctant to accept their decisions as the legislative basis for the UNSF, in contradiction to regulation 4.8 of the PPBME.[61]

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by entities in a given duty station (e.g. ILO, OHCHR). UN SWAP has also been commended by donors, who have organized informational meetings revolving only around SWAP.

[59] ECOSOC resolution 2007/2.

[60] Strategic framework here does not refer to the UNSF document, but to a policy framework that would include the overall goals at system level in an overarching document that would then be translated into concrete strategic plans for the different organs of the system, adapted to the specificity of each.

[61] See ST/SGB/2000/8.

149. With a view to making the best use of available resources, while ensuring coherence in delivering the overarching mandates of the United Nations system, the implementation of the following recommendation is expected to enhance coordination and cooperation.

Recommendation 4

The legislative bodies of the United Nations system organizations should formulate and define relevant system-wide sectoral strategic frameworks through the Economic and Social Council to address the long-term goals established by the 2005 World Summit Outcome, adopted by the General Assembly in resolution 60/1, as well as those established by the missions and mandates of the system organizations as a result of global conferences.

B. Guidance in defining the corporate strategic plans of the organizations

150. Based on the sectoral policy strategic frameworks, the secretariats of the organizations of the system should define, under the overall guidance of their governing bodies, as well as of the dedicated coordinating bodies of the United Nations system (e.g. ECOSOC), corporate strategic plans aimed at translating the policy mandates into their respective concrete work plans within specified time frames.

151. In the area of developmental issues, General Assembly resolution 63/232 has already called for the alignment of planning cycles. While the resolution is not binding on the specialized agencies (which are just encouraged to do so), the Inspector is of the view that voluntary alignment to the planning cycles for operational activities, as has already been done by a number of agencies, is a good practice (see Table 2 above). This example should also be followed for the other relevant activity sectors in the system. In the long term, full alignment of planning cycles and the use of common terminology would strengthen the implementation of RBM and facilitate comparison in reporting to Member States.

152. As regards planning cycles, the Inspector is aware that the funding agencies (such as WFP, UNDP, UNICEF and UNFPA) have agreed to alignment on a so-called mandatory plan period for the next four years from 2014 to 2017. The Inspector notes with appreciation that many organizations have already taken the necessary steps to align their planning cycles to QCPR. Taking into account this progress, the Inspector is of the view that as many United Nations system entities as possible, not only the normative, but also the operational ones, should agree on an aligned plan cycle in order to facilitate the tasks of Member States regarding the provision of strategic guidance on their activities and management of resources made available over a certain agreed time span. In the light of the forthcoming QCPR scheduled for 2016 and with due regard to the plan cycle for 2014–2017 agreed among the funding agencies, all entities may be encouraged to agree to align with the same period, although it is not compulsory.

153. What is more important to system-wide strategic planning is for the entities to agree on a harmonized reporting cycle to Member States, consistent with an agreed or harmonized plan cycle. In order to assist Member States in formulating strategic orientations to the secretariats in the QCPR and any other strategic system-wide planning context, all entities concerned will have to agree to make arrangements for a harmonized reporting cycle to ECOSOC and the

General Assembly so that all reports issued by them would provide assessments of activities accomplished on a comparable basis.

154. To sum up, the Inspector advocates that all United Nations system entities carrying out operational and/or normative activities should be ready, by 2015, to start a new harmonized reporting cycle to Member States which is consistent with an agreed or harmonized plan cycle. By then, all entities concerned should have made arrangements to start a newly aligned plan cycle, and to launch a harmonized reporting cycle to ECOSOC and the General Assembly.

155. With a view to strengthening the implementation of RBM across the system to increase and enhance effectiveness and efficiency in the work of the organizations, the implementation of the following recommendation is expected to enhance coordination and cooperation.

Recommendation 5

The legislative bodies of the United Nations system organizations should instruct their respective secretariats to adopt the necessary measures by the end of 2015 to harmonize and/or align the planning cycles of their strategic plans so that all the organizations are ready to start a new harmonized reporting cycle to Member States in 2016.

What a strategic plan should and should not be

156. Based on the information obtained in the interviews and the responses to the questionnaire, it appears that there is consensus across the system on the need for strategic plans. However, a variety of plans have been created on and ad hoc basis in response either to requests from governing bodies or from within the organizations themselves, for different purposes and without harmonized guidelines across the system.

157. Organizations define internal work plans to guide the secretariats' daily, but the link with the corporate strategic plan is not always clearly defined. The mechanisms for allocating resources for the goals of a strategic plan are not harmonized and vary across the organizations. Resource management is not necessarily linked to resource planning. This risks negatively affecting management of both financial and human resources. A corporate strategic plan should be an instrument for identifying and mobilizing all the resources available to the organization, and for setting priorities for optimal allocation and use of the resources directed to agreed goals and objectives, which should be endorsed by the governing bodies.

Commitment by governing body

158. A corporate strategic plan should respond to the request of governing bodies to receive regular and transparent information on what work is done and how, and in particular be a tool for planning, monitoring and reporting on the impact of the work with regard to the underlying mandates. As such, a strategic plan should be a corporate document, endorsed by the governing bodies, from which secretariats can draw up their internal work plans in relation to the agreed corporate plan.

159. A strategic plan should also respond to the managerial needs of an organization, as a tool that will serve as the organizational road map so that each division/unit of the organization can place itself in the big picture and relate its daily objectives to the overall achievement of the strategic plan.

Examples of good practices

160. FAO provides a recent example of guidelines for reforming strategic plans,62 which incorporates the lessons learned in the implementation of previous strategic plans, and aims to satisfy Member States' expectations. The proposed revision is based on five guiding principles:

i. Identify priority aims and challenges
ii. Apply a multi-disciplinary country focus
iii. Leverage comparative advantages and core functions
iv. Clarify, define and rationalize results
v. Engage staff.

161. Among others, FAO selected the above guiding principles to review its own plan. These guiding principles might be meaningful for other organizations/entities, although those not engaged at field level might not consider the country focus relevant. There is need to clarify what is meaningful, depending on the mandate the particular organization is responding to, whether it is a more normative mandate at a higher policy level, with no specific country or regional dimension, or an operational one implying stronger relevance of the country/regional dimension in defining the organization's strategy.

162. These guiding principles are not universal, but they entail several issues that should probably be considered when preparing strategic plans. From a managerial point of view, in order to ensure effective implementation and achievement of expected results, the engagement of staff is a key dimension.

163. Good practices in this regard have been developed at the WFP, advocating a twofold approach to strategic planning: (i) a short and strong concise document of less than 40 pages;[63] and (ii) a set of management tools to cascade the objectives internally.

164. WFP's strategic plan covers a long period as it was prorogued until 2013 in order to align with the QPCR. Biennial work programmes complement it by providing a more detailed, road map by biennium, which is closely related to the budgetary cycle.

165. WMO provides an example of a good practices with its short and concise strategic plan, that provides strategic direction to the organization for the period 2012-15, based on five strategic thrusts that address three global societal needs: (i) improved protection of life and property; (ii) poverty alleviation, sustained livelihoods and economic growth; and (iii) sustainable use of natural resources and improved environmental quality. Based on these overarching goals, the organization has prepared a succinct (less than 30 pages), long-term (10 years or beyond) and truly strategic document. It is complemented by an operating plan, a Secretariat implementation plan and budget, as well as monitoring and evaluation, baselines and performance targets, which are used to measure the achievement of results.

166. Among the organizations and entities that have a dual reporting line, due to their "hybrid" nature (T2 in Table 1 above), an example of good practice is given by OCHA, a United Nations entity that has strengthened its strategic planning methods and processes in recent years. As part of the United Nations, OCHA also provides inputs to the cumbersome UNSF process as regards its share of the regular budget (programme 22). In addition, building on a bottom-up process of collecting ideas and feedback from within the organization and drawing on lessons learned from the 2007-2009 plan, OCHA developed its strategic

[62] http://www.fao.org/docrep/meeting/024/mc365e.pdf.
[63] WFP Strategic Plan 2008-2013, available at www.wfp.org/content/wfp-strategic-plan-2008-2013.

framework for 2010-13 with a view to providing guidance to underpin its planning for a period of four years. The strategic framework introduces its corporate strategies and can be thoroughly monitored and assessed on an annual basis. With these management tools, OCHA can better and more effectively respond to its mandate.[64]

167. Another positive example of good practice from a hybrid organization is given by the International Trade Centre (ITC), which reports in part to the UNSF within programme 10, and which has full responsibility for implementing subprogramme 6 on operational aspects of trade promotion and export development. The ITC is a strong client-oriented organization. It redesigned its corporate strategic plan: the first version defined for 2010-2013, was revisited to cover 2012-15. It provides an example of reconverting a loose strategy, based on 17 disconnected areas of action, into five major areas of competence. Thus, by focusing on a well-defined and structured strategy, a strategic plan with a medium-term horizon (four years) provides guidance and information both to clients, on what they can expect, and to the managers and staff of the organizations, on what they have to achieve and by when.

168. This review revealed that managers expect a strategic plan to provide them with a flexible living framework to guide the work of the organization, without being restrictive when adaptive changes are needed. The longer the time horizon of a strategic plan, the more flexibility is required. **The Inspector invites the legislative bodies to endorse corporate strategic plans that are concise, mid- to long-term oriented, based on overarching mandates of the United Nations system organizations.**

Staff capacity-building

169. A strategic plan should not be a mere instrument for budget allocation. In fact, a strategic plan should not be budget-driven, but rather results-driven. While it can guide the allocation of resources based on identified strategic priorities, the plan should be built based on consultations with stakeholders, including Member States, social partners, beneficiary countries (for operational mandates), implementing partners (for joint activities) and core secretariat teams, comprising both strategic planners and senior managers from the substantive departments. The consultations should lead to the definition of the draft strategic plan to be endorsed by the governing bodies.

170. At the country and regional levels, interface between the strategic plans of the international agencies and those of the host country/countries have posed challenges. The CCA/UNDAF processes provide the agencies with guidance on how to offer the necessary assistance to the countries. The case of Tanzania, where the UNDAP methodology is used, a dedicated team of 13 staff members was required to ensure communication and reporting both to the host country's line ministries and the headquarters of the respective United Nations agencies. In order for the United Nations system to arrive at this formula, agencies must be ready to bear additional financial implications to develop and train human skills and capability relevant to CCA/UNDAF processes, with the support of UNDG and DOCO. The UNDP representative in Kenya cherished the idea of drawing on a pool of staff seconded by the agencies to the central unit of the UNDP Resident Coordinator' office.

171. A strategic plan should be a guide for managers and staff in an organization, providing them with living monitoring tools to guide their daily work in relation to the organization's

[64] OCHA Strategic Framework 2010-2013, available at http://ochaonline.un.org/ocha2010/framework.html.

strategic plan.[65] In this regard, WFP has developed the "Wheel of Performance," a managerial scheme that includes all phases of implementing, monitoring and reporting on activities emanating from the objectives of the strategic plans. In concomitance, in-depth training is provided so that all staff can be familiar with the wheel. **The Inspector considers this a good example to be followed by other organizations, as a means of embedding understanding of the strategic plan in the daily work of all departments of the organization, thus improving the quality of performance by a common understanding of the corporate goals.**

C. Elements for effective strategic planning

Geographical dimensions of strategic planning

172. The corporate strategic framework (SF) should define the strategies that the organization can implement at the national, regional and global levels.

173. **At the country level**, the CCA/UNDAF processes give adequate guidance to the members of the UNCT on the formulation of a country-level SF. However, based on discussions with members of UNCT, Nairobi, the Inspector considers that these processes cannot be equated with strategic planning as they do not cover every issue in every sector. They are the compilation of agreed programme activities approved by the host government, and range over a few broadly-agreed areas, such as gender, youth and human security. In counties where pilot studies have been carried out with regard to "Delivering as One UN," there has been a marked tendency that the UNDAF would become UNDAP (for example in Tanzania).

174. There is greater scope in the UNCTs for developing system-wide results-based management as this would enable the members of the team to share common needs assessments, not only in particular sectors, but also in priority sectors reflecting the overall needs of the country. Although the members of the UNCT considered that such a perspective would be useful, its actual implications would be more intensive participatory consultation and negotiation in the UNCT, as well as more frequent and intensive communications between the country offices teams and headquarters.

175. **At the regional level**, there is no clear guidance as to how the agencies can formulate pertinent strategies, as they lack direct governmental interlocutors to identify the concrete needs of the countries of the region. UNEP senior officials mentioned a viable option to be developed on the model of UNEP's experience. They emphasized the possibility of UNEP developing a strategic governance framework in the environmental field at the regional level. UNEP has an adequate and clear mandate, on both normative and operational activities, in relation to other organizations such as UNDP which is competent for country operations. **A solid regional strategic plan can be elaborated under the guidance of the environmental ministers of the countries in the respective regions who meet on a fairly regular basis.**[66]

Time horizon

[65] Of particular interest as a tool for implementing the strategic plan is the WFP wheel for performance, which provides indications to cascade down from the highest level to implementation level: a tool guiding all managers and staff in the daily implementation of the WFP SP.

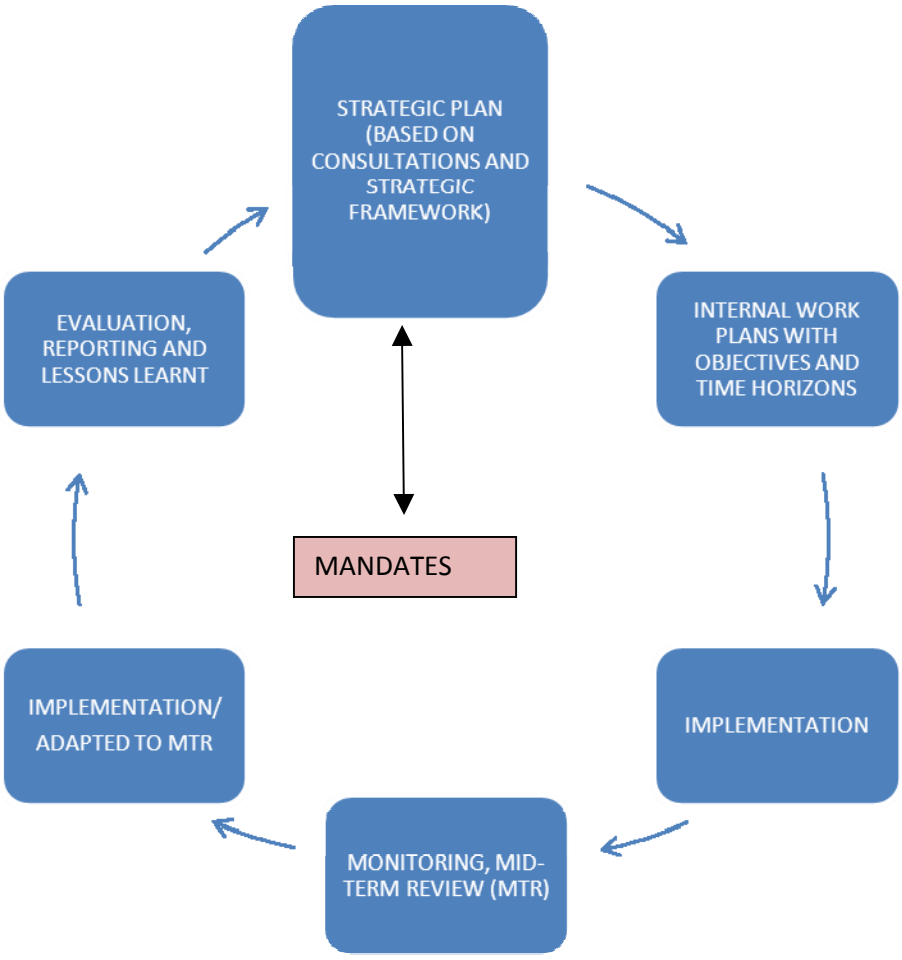
[66] Intergovernmental goals and objectives agreed on regional trans-boundary environmental cooperation could well be drawn on to constitute regional strategic plans. It remains to be seen how UNEP could better coordinate with United Nations regional commissions.

176. What is the best time horizon for a strategic plan? There is no "one-size-fits-all" answer. It very much depends on the type of mandate(s); normative mandates can be prepared with a longer time-span. International conventions containing legally binding objectives with defined time-bound frameworks and schedules oblige some organizations to implement mandatory strategic planning. Such normative strategic plans might be best practices to be emulated by the United Nations system organizations.

177. In general, operational activities programmes in the field have shorter time horizons since they have to be adapted to evolving countries' needs. However, even these activities require longer time spans for evaluation in order to allow an assessment of their results and impacts. ILO's current SPF covers six years, at the request of governing organs, so as to facilitate monitoring of implementation over time. IAEA's MTS covers a similar time cycle of six years. This is in line with the planning cycles of other United Nations system organization (except for the United Nations) Furthermore, it is designed to remain stable during the three bienniums covered, and therefore does not change with every new programme budget.

178. A full strategic planning cycle starts with consultations based on mandates and definition of long-term goals on specific areas, possibly from system-wide mandates and strategic frameworks, when in place. It then cascades into the definition of concrete work plans within the organization; their implementation, mid-term reviews (MTR) that can influence a revisit of the initial strategic plans; and lead to final monitoring and reporting. The results of this process can feed into the new cycle, as shown in Figure 1 below.

Figure 1: Proposed cycle for a standard strategic planning process



179. The duration of the overall cycle varies depending on the type of mandate of the organizations. Normative mandates can easily function with longer-term planning cycles, since their activities do not evolve at the same pace as those of operational mandates. Longer-term planning cycles are usually complemented by shorter sub-cycles during which a mid-term review can be conducted and the results fed back into the original plan, including revisions, based on the results of the monitoring of the first phase (or sub-cycle) or new requests received by the organizations that need to be implemented during the ongoing cycle.

180. Organizations with operational mandates and whose main work is responsive to emergencies and humanitarian issues, need shorter-term work plans, based on a visionary document that defines the broad mandate and ultimate targets of the organization (e.g. WFP). The visionary document, which does not enter into the details of the work plan, can be mid-term oriented, and the effective work plans can have a shorter time span.

Planning and budget cycles (regular institutional budget versus voluntary contributions)

181. Organizations with normative mandates can plan for longer-term cycles. The planning cycle-budget cycle relation varies depending on the extrabudgetary/regular budget ratio of the organization. The Inspector noted with concern that organizations would not be in a position to deliver their core mandate based on assessed contributions alone. **The Inspector is of the view that Member States should ensure that they secure the resources needed for an organization to deliver what it has been requested. This would also facilitate predictability and planning by reducing the organizations' financial uncertainty. Strategic plans must be related to clearly defined mechanisms (e.g. matching operational plans) that would identify resource requirements for implementing the strategic plan. The definition of strategic plan goals should not be tied to the availability of resources ex-ante**.

182. Concerning the alignment of planning and budget cycles, the most frequent option is a shorter budget cycle in relation to the planning cycle. The shortest budget cycle is one year, at most two years. The planning cycle has a greater variety of options, ranging from two to 10 years. When the overall strategic plan is really a long-term one, it should be broken down into mid-term or even shorter-term plans, derived from the long-term one. In some organizations, "rolling budgets" are adopted, that are adjusted during the implementation process, so as to adapt to new situations.

Monitoring, evaluation and reporting procedures

183. Some of the organizations reviewed have introduced IT-based tools, with different characteristics and uses, for monitoring and reporting on the implementation of their plans (e.g. AIPS at IAEA).[67] Some of these tools are more dynamic and complex, others are more static.

184. The UNSF is monitored through the Integrated Monitoring and Documentation Information System (IMDIS), which was conceived with a results-based budget (RBB) approach more than a results-based management (RBM) one. While considered a pioneering tool when launched, it would probably need to be changed in case the UNSF would be reviewed to better reflect outcomes instead of inputs, as per the RBM framework. Entities reporting under IMDIS have often indicated that while the interface is user-friendly, the indicators and units used for reporting are not suitable for the qualitative assessment of their work. The tool is based on the UNSF, as agreed during the planning process, and it accounts

[67] Agency-wide System for Programme Support (AIPS) is the corporate ERP system of IAEA.

for outputs, such as number of workshops, number of participants, number of publications, but it does not have a function enabling qualitative assessment of the activities' impacts in the context of the policy mandates.

185. Among the more complex and interactive systems observed during the review, OHCHR provides an interesting example, having developed an IT-based tool to dynamically manage the information required to reflect the work plan, and interactively monitor and report on its implementation. The web-based monitoring system stocks all country, sub-regional and headquarters planning documents and is accessible to all OHCHR staff. This performance monitoring system ensures exchange and communication between field offices and headquarters and encourages the sharing of experiences and learning among staff. The system also has a financial monitoring tool that can be updated on an ongoing basis. Once fully implemented, this instrument will also be a useful tool for management to identify emerging problems and associated risks so that they can respond in a timely manner to adopt corrective measures when possible.

186. OHCHR is a typical example of a T2 type (see Table 1) organization that must plan and report under the UNSF/IMDIS system on the one hand, as per fascicle 19 of the UNSF, and on the other hand, has developed parallel plans and tools that better respond to the needs of the organization and its constituencies in order to ensure effective strategic planning and monitoring of the implementation of its work. OHCHR referred to the cumbersome process involved in attempting to introduce any change, through CPC interaction in UNSF fascicle 19, which is viewed, at the best, as a necessary process for securing access to the regular budget as well as the repository of mandates relevant to OHCHR. Furthermore, the Office had experienced difficulties accommodating requests from its functional committee, the Third Committee of the General Assembly, in addition to the constraints stemming from the CPC process. The difficulties arise from the lack of coordination in Member States at the national level, as well as inadequate coherence in the secretariats at the top-executive level. **In the Inspector's view, the coordinating process should be improved among the CPC so that the United Nations entities do not experience such obstacles in preparing their strategic plans.**

Strategic planning as an early-warning tool for identifying emerging priorities

187. Based on the review findings, the Inspector noted with interest that there were several cases in which a dynamic strategic plan architecture was being established and developed to be used by the organizations as an early-warning tool to detect emerging priorities and to seed knowledge and resources to cope with them ("pépinière"). In particular, when strategic planning tools employ on-line interfaces for real-time communication, monitoring and information exchange between headquarters and field offices, the flexible strategic plans become tools that serve as a nursery for emerging trends and needs. The Inspector observed the typical use of such a system in ILO and OHCHR. **The Inspector urges the United Nations system organizations to further develop and strengthen planning and reporting tools that would help their respective organizations to become more effective and responsive in delivering on their mandates.**[68]

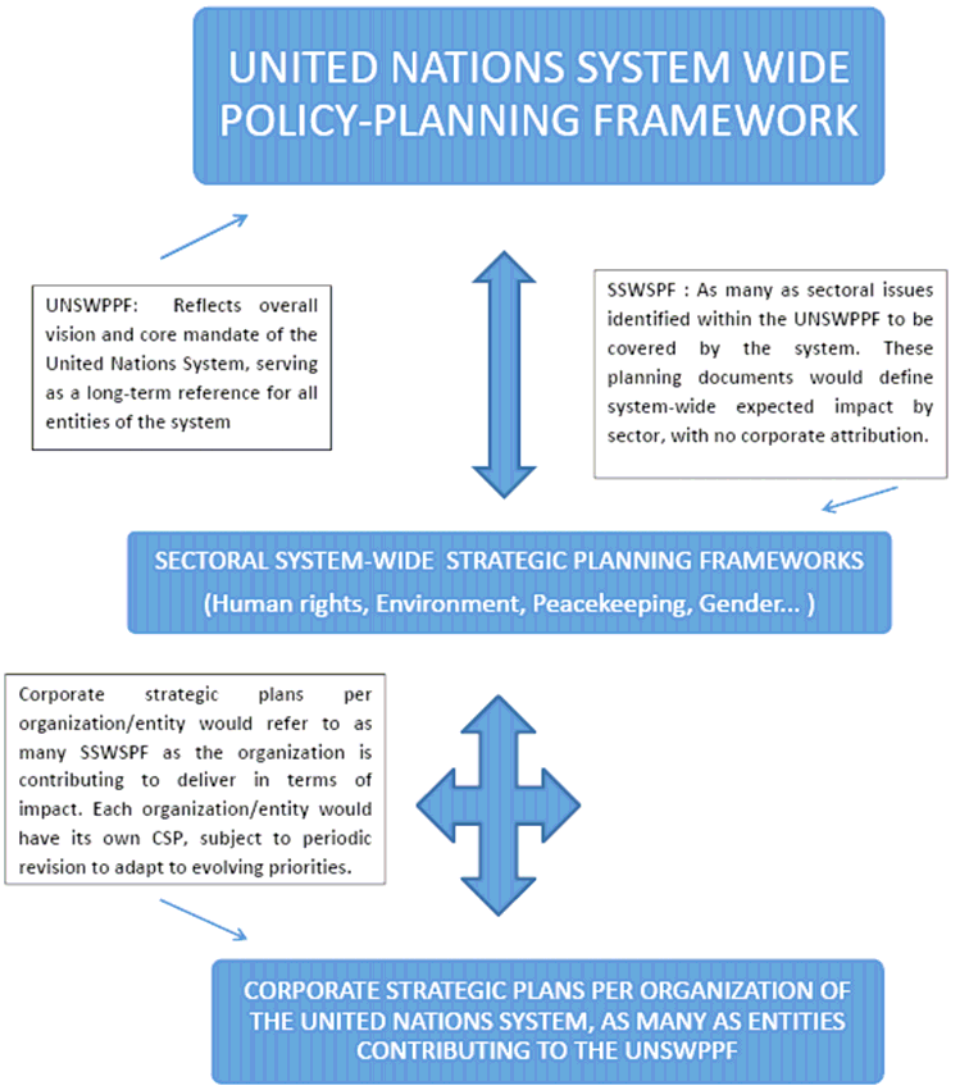
[68] See JIU/REP/2012/8.

V. CONCLUSION

188. In conclusion, the Inspector considers that the United Nations system needs to equip itself with a set of guiding tools for enhancing coordination and effectiveness in delivering its work. Based on the findings of this review, the Inspector envisages the following conceptual framework to bridge system-wide strategic planning and thematic and sectoral system-wide policy-planning, in which each organization and all stakeholders participate in their implementation. To these three organizational settings correspond: (i) an overarching framework (UNSWPPF); (ii) a set of issue-specific system-wide sectoral frameworks (SSWSF); and (iii) corporate strategic plans (CSPs) for the organizations acting as implementers of the entire framework. This is represented in Figure 2 below.

FIGURE 2: PROPOSED STRUCTURE FOR

STRATEGIC PLANNING IN THE UNITED NATIONS SYSTEM



189. In this strategic planning governance structure, overarching mandates are defined at the system-wide level, reflecting the integrated vision of the role of the United Nations system. Cascading from those mandates are several system-wide sectoral strategic planning frameworks defining thematic goals, without specific corporate attribution. To complete the process, the organizations can define their respective corporate strategic plans, relating their expected contribution and impact to the achievement of the higher-level global and sectoral strategic frameworks.

190. The corporate strategic plans (CSPs) should play a strategic role as nurseries that detect emerging trends and indicate possible avenues to each organization by identifying new directions and phasing out obsolete issues. In the context of competition for scarce resources and increasing needs at the global level, the United Nations system must strengthen its planning capacity at the system-wide level, make better use of its planning tools, and redeploy resources from past priorities to respond in a timely manner to new emerging priorities.

191. A system-wide planning process is needed that would benefit from the experiences and the continuous learning process of the organizations in delivering their work. The interaction between the high-level policy planning of the broad UNSWPPF, the various sectoral SSWPF (e.g. on development, humanitarian assistance, environment, gender, youth and education), and the CSPs of the organizations would build an architecture for the overall governance of the United Nations system. Such architecture would facilitate integrated reporting to Member States and better planning for allocating scarce resources according to the identified priorities.

192. A system-wide strategy is as important as corporate priorities. What is most missing in the above scheme is a mechanism to facilitate coordination and cooperation to agree and implement common strategic plans, not only among organizations, but also among their governing bodies. When it comes to advancing concrete common or joint ventures, the agencies are often reluctant to engage themselves and commit their resources, in part due to the lack of a clearly defined framework. There is considerable institutional lacuna in addressing strategic planning among the organizations.

193. However, an entirely new system and process cannot be established for this purpose. In practice, existing multilateral coordinating machinery at secretariat and intergovernmental levels, such as the CEB, ECOSOC and CPC, should be strengthened. The CEB and its coordinating machinery are responsible for coordination and coherence on a wide range of issues identified by and of importance to the United Nations system and/or by Member States. It provides a forum for discussions on these issues, gathers the necessary information and data, sets agendas, provides the Executive Heads and Member States with policy assessments and strategic orientations on global, regional and national issues relevant to the mandates of the United Nations system organizations. This gives rise to a need to identify a critical mass of technical and secretariats' capacity, drawing on the existing resources of the CEB member organizations.

194. Cooperation by all stakeholders is needed in order to introduce flexibility and responsiveness in the procedures underlying the necessary approval and launch of new activities to address new challenges. Member States have a central role to play in alleviating the decision-making workload and burden on themselves and on the secretariats. With clearly defined and agreed strategy and planning, simpler procedures would suffice to shorten the time gap between awareness of emerging needs and organizational response.

195. This is even more necessary for operational activities. The model followed by the ongoing process of the QCPR for development issues under the guidance of UNDESA should be extended to other sectors of core activities in the United Nations system. It provides a framework for planning joint activities delivered by different entities of the system, through UNCCA, UNDAF, and the network of Resident Coordinators. Furthermore, the different

organs involved in the decision-making and review processes of the UNSF should rethink the processes by which they perform their planning and monitoring role, so as to simplify and strengthen the planning process to enable the United Nations system to deliver on the system-wide mandates of the United Nations organizations with enhanced effectiveness, efficiency and coherence.

ANNEX I. OVERVIEW OF STRATEGIC PLANNING PROCESSES AND INSTRUMENTS IN THE UNITED NATIONS SYSTEM
(based on responses to JIU questionnaires and interviews, as of May 2012)

	Strategic Planning Instruments		**Purpose**	**SP cycle**	**Responsible Unit**	**SP & Budget process**			**Review between two SP cycles**	**Strategic Plan addresses Cross-cutting/ system-wide issues**	**Consultations**		**Comment**
	Strategic Plan	**Approval by**				**Related to Budget Cycle**[69]	**Cycle and align-ment with SP**	**Use of RBM**			**Prior consultation with UN system orgs.**	**Other consulta-tions**	
United Nations	Strategic Framework (UNSF)	General Assembly	Identifying key goals and deliverables, setting the direction for organization efforts	2	DM/OPPBA	Yes	2 years	Yes	Programme Performance Report every biennium; IMDIS[70]	Yes	UN orgs and others	Governments Inter-governmental bodies	
	Strategic Planning Processes at the executive managt. level	SG's 5 year action agenda		5 (+1 and 3 years benchmarks)	Strategic Planning Unit of the Executive Office of the SG	No	-	No	Annual review on progress towards benchmarks and (1 and 3 years-) milestones		UN System	Member States Private Sector Civil Society	
OHCHR	Manage-ment. Plan (OMP)	Senior Managt. Team	Articulating overall direction in	2	Senior Management Team	Yes	2 years, aligned to UN	Yes	Programme and Budget	Yes, humanitarian and	UNDG	Stakeholders All HQ	OHCHR is in a transition

[69] Strategic Plan used as legislative basis for budgeting
[70] Integrated Monitoring and Documentation Information System

	UNSF Programme	General Assembly	implementing the human rights mandate	2 years	Committee for Programme and Coordination (CPC)		SF and Management Plan		Review Board; Policy, Planning, Monitoring and Evaluation Service; IT-based Performance Monitoring	development areas		divisions and field	phase, planning to establish a 4-year SP
UNCTAD	UNSF Programme	General Assembly					2 years			Yes, MDGs			
UNOV/ UNODC	The Strategy (2012-2015)	Member States	Containing clear references to higher level goals and objectives	4 years	Strategic Planning Unit	Yes	2 years, aligned to Strategy and SF	Yes	Annual Evaluation Work plan; Annual Programme Performance Review; Annual budget implementa-tion report (to gov. bodies);	Yes	No	Member States Experts Civil society	
	Strategic Framework (SF)	General Assembly		2 years									
UNEP	Medium Term Strategy (MTS) (feeds into UNSF every 2 years)	Committee of Permanent Reps. CPC & GA	Setting the direction of the organization, matching the external context in which it operates	4 years	Quality Assurance Section	Yes	2 years, aligned to MTS	Yes	Programme performance review (every 6 months) Mid-term review	Yes, e.g. Multilateral Environmental Agreements (MEAs)	Major Groups United Nations Agencies	Member States (Committee of Permanent Reps.) MEAs	

UN-HABITAT	Medium-term Strategic and Institu-tional Plan (MTSIP)	Governing Council General Assembly	Centre piece towards a common purpose for organization-nal program-ming, managt & account-ability	6 years	Policy and Strategic Planning Unit in Office of Executive Director (OED) Planning and Coordination Unit (PCU)	Yes	2 years, aligned to MTSIP	Yes	Six-monthly progress report of MTSIP IMIS[71] IMDIS[72]	Yes, MDGs and gender-mainstream.	No	Committee of Permanent Reps.; Member States Gov.Council; Habitat Agenda Partners; Donors	
UNHCR	Global Strategic Priorities (GSP)	Executive Office of the High Commissio ner	Identification of key needs of the population of concern, ensuring the needs are met or gaps narrowed	2 years	Division of Program Support and Management (DPSM)	Yes	2 years, aligned to SP	Yes	UNHCR Global Report (annually) Annual Report on the activities of the High Commissioner	Yes, gender, environment, human rights, HIV and other cross-cutting issues	UN agencies, NGOs and IGOS, and governments	Persons of Concern (refugees, etc.) NGOs Governments	
UNRWA	Medium Term Strategy (MTS)	Commissio ner General	Guiding the delivery in all fields of operation and sectors, forming the basis for the programme budget	6 years	Yes	Yes	2 years, aligned to MTS	Yes	Results reviews based on biennium planning documentation Annual Agency level results reviews	Yes, MDGs as basis of SP, gender, environment, disability and protection	Field Offices consult with beneficiaries; Host govern. Advisory Commission (hosts and donors)	Palestine Refugees	
UNDP	Strategic Plan (SP)	Executive Board	Determining development	4 years	Shared by Office of	Yes	2 years, aligned	Yes	Mid-Term Review	Yes	UNICEF	Member States	

[71] Integrated Management Information System
[72] Integrated Monitoring and Documentation Information System

	Annual Business Plan (ABP)	Administrator/ Executive Group	and management priorities	1 year	Planning and Budgeting, and the Operation Support Group, Strategic and Change Implementation Group (SCIG)		to SP		Annual Reporting Process (Annual Report of the Administrator to Executive Board)		UNFPA	International NGOs Private Sector	
UNFPA	Strategic Plan	Executive Board	Providing strategic directions to the organization, constituting the centrepiece for UNFPA programming management and account-ability	4 years	Strategy, Policy and Standards Branch in the Programme Division	Yes	2 years, aligned to SP; As of 2014, SP cycle for funds and programmes to be 4 years	Yes	Mid-Term Review of SP Annual reports on implementation to Executive Board	Yes, MDGs; International Conference on Population and Development (ICPD) agenda as basis of SP; young people, human rights and gender equality, partnerships and national ownership, humanitarian assistance, UN reform, South-South cooperation	UNDP UNICEF UN-WOMEN Other UN agencies	Member States Civil Society Orgs Private Sector	
UNICEF	Medium-Term Strategic Plan (MTSP)	Executive Board	Providing a framework to supported programmes of cooperation for countries to align their areas of work to the overall vision	4 years	Unit for Strategic Planning in the Division of Policy and Practice	Yes	2 years, aligned to country programmes (Programme Budget) and to MTSP		Mid-term review; Biennial results framework (reporting and performance); Executive Director's annual report to Executive	Yes	Member States UNICEF's national committees Civil Society Organizations		

							(inst. Budget)		Board (and ECOSOC); Annual Report on regular resources		UN agencies		
UNOPS	Strategic Plan (SP)	Executive Director	Identifying high-level peacebuildg, humanitarian and develop-ment. goals	4 years		Yes	2 years, aligned to SP		Mid-term review	Yes, gender, environment and capacity building	UN agencies	Recipient Governments Donors	The current SP is the first UNOPS is preparing
UNAIDS	UNAIDS Strategy			5 years						Yes, MDGs, Human Rights and gender equality	WHO UNICEF UNDP	World Bank	
UN Women	Strategic Plan			3 years		Yes			Annual Report	Yes, mainly related to gender equality	SP aligned with UNDP, UNFPA, UNICEF	Member States Civil Society Academia Development Partners	
WFP	Strategic Plan (SP)	Executive Board	Assessing impact of existing operations, defining priorities that would best address hunger and malnutrition	2008-2013 (extended from 2011); SP aligned to the QPCR and are now comple-ting the 2014-17 SP.	Executive Director, Steering Committee, Senior Management Team, Assistant Executive Director for Operations, Policy Planning and Strategy Division	Yes	2 years, aligned to Manage ment Plan	Yes	Performance Management Framework Mid-term review	Yes, MDGs, Rio+20, Gender SWAP, Nutrition, Humanitarian and Development areas	UN agencies: ISDR, HLTF, OCHA, UNAIDS, UNDP, UNHCR, WHO (UNFPA, UN Women, UNDP, UNICEF, DESA, FAO, IFAD)	Host governments Staff Beneficiaries NGOs Civil Society Executive Board	

	Mangt. Plan (Program & Budget) Strategic Results Framework (measurement)		malnutrition	2 years Developed with Strategic Plan; indicators updated and revised as needed	Resource Management and Accountability Resource Management and Accountability							Private Sector World Bank Outside expert	
ILO	Strategic Policy Framework (SPF)	Governing Body	Setting out the strategic orientation of the Organization, what it aims to achieve and how, over the planning period	6 years (3 bien-niums)	Bureau of Programming and Management (PROGRAM)	Yes	2 years, aligned to SPF	Yes	Periodic reviews of Outcome-based work plans Self-evaluations of DWCPs (decent work country programmes) Biennial programme implementa-tion reports	Yes (MDGs, gender equality, non-discrimination)	No	Governing Body (MS) International Labour Conference Staff	
FAO	Strategic Framework (SP) Medium Term Plan (MTP)	FAO Conference	Extrapolation of objectives, results, indicators and targets, identifying how to deliver mandate	10 years 4 years	Office for Strategy, Planning and Resources Management (OSP)	Yes	2 years, aligned to MTP	Yes	Mid-term Review (1st year of biennium) Programme Implemen-tation Report (biennial)	Yes, mainly MDGs, gender in agriculture	No	Member States (mainly) Regional Conferences Technical Committees	

UNESCO	Medium-Term Strategy (MTS)	General Conference		6 years	Bureau of Strategic Planning (BSP)	Yes	2 years, aligned to MTS		Mid-term Review of MTS	Yes, MDGs	UN Agencies Member States Civil Society	NGOs IGOs	
ICAO	Strategic Objectives Rolling Business Plan (RBP)	Assembly Council, Finance Com., SG Senior Mgt. Group	Gives a 3 year horizon to the organization	3 years "three-year horizon"	Business Planning Unit	Yes	3 year budget cycle	Yes	Evaluation Reports to Council IKSN[73]	No	No	Member States	
WHO	General Programme of Work (GPW)	Governing Bodies	Developing 5+1 categories with criteria for priority setting and programmes in WHO	10 years 6 years	Department of Planning, Resource Coordination and Performance Monitoring (part of General Management Cluster)	Yes	2 years, aligned to GPW	Yes	Mid-term review of the Programme Budget; Programme Budget Performance Assessment; GPW assessment (end of 3rd year and end of 6th year)	Yes, health related MDGs, gender and environment issues	Health related UN agencies UNICEF UNFPA UNDP	Member States Foundations (GAVI, Global Fund) Academia Civil Society Donors	
UPU	UPU Postal Strategy	UPU Congress	Defining what activities UPU should carry out in a changing context, alignment of	4 years	Strategic Planning/Programme and Budget Team	Yes	1 year, aligned to Strategy	Yes	Yearly report and performance indicators presented to Council	Yes, MDGs and e.g. environmental issues	No	Member Countries Private Sector	

[73] ICAO Knowledge Shared Network

			activities										
ITU	Strategic Plan	Plenipoten-tiary Conference	Focusing resources and energy on working towards the same goals, assessing results and performance	4 years	Corporate Strategy Division (CSD) of the Strategic Planning and Membership Department (SPM) and relevant bodies from each Sector	Yes	2 years, aligned to Strategic Plan and Financial Plan	currently being implemented	Annual report on the implementa-tion of the strategic plan	World sectorial Conferences	No	Member States Sector Members and Associates (in total over 700, private-sector entities, regional telecommunications organizations and academia	
WMO	Strategic Plan (SP) Operating Plan	World Meteoro-logical Congress	Providing a clear direction to focus on results to be achieved over a period of time with the available resources	4 years 4-year Operating Plan with regular updates to include activities funded through XB as funds become availa-ble for implemen-tation'	Strategic Planning Office in the Office of Assistant Secretary-General	Yes	4 years, aligned to SP	Yes	Monitoring and Evaluation System Reports "Living document" incorporates emerging activities on on-going basis	Yes	UN Agencies	Members Regional Associations Technical Commissions Partners Secretariat staff	Monito-ring and Evaluation System Reports starting 2012

IMO	Strategic Plan High-level Action Plan (HLAP)	Assembly	Providing a predictable work programme for the organization, which also enables membership and secretariat to assess the achievements increasing accountabi-lity	6 years 2 years	Policy and Planning Unit in the Office of the Secretary-General	Yes	2 years, aligned to HLAP	No	Review of status on-going, new plan devised every biennium	Yes	No	Member States Observers (Intl. NGOs)	
WIPO	Medium Term Strategic Plan (MTSP)	Member States	Guiding the development of biennial PBs, strategically assessing the environment in which WIPO will operate in medium term	6 years	Director General, Program Management and Performance Section	Yes	2 years, aligned to MTSP	Yes	Annual Program Performance Reports (approved by MS) Biennial validation of the Program Performance Reports Biannual monitoring of work plans Mid-term and final review of MTSP	Yes, MDGs, especially development cooperation. Environmental and social governance are WIPO Core Values		Member States	
UNIDO	Medium-Term Programme Framework (MTPF)	Industrial Develop-ment Board, General Conference	Optimizing, consolidating and coherently aligning activities to	4 years	Organizational Strategy and Coordination Group (OSC) (in the Office of the Director-	Yes	2 years, aligned to MTPF	Yes	Mid-term review Regular reports to Member States	Yes, MDGs and multilateral environmental agreements (MEAs)	Informally through UNSPN	Member States Country-level institutions	

			the achievement of organiza-tional goals		General)				(New) enterprise resource planning system (IT-based) will allow better monitoring of implement.	UN QCPR		Civil Society	
UNWTO	White Paper Implementa-tion Plan to White Paper	UNTWO General Assembly Executive Council	Providing a strong analysis of the current situation; adjusting planned actions according to developing situations	No cycle	Executive Director (on Management Team) devoted to "Programme and Coordination"	Yes	2 years	Yes	Report to Executive Council and General Assembly; Report on the implemen-tation and evaluation of the Programme of Work; Implemen-tation Plan of the White Paper (submitted to Executive Council every 6 months)	Yes, MDGs, gender, poverty, environment, Global Code of Ethics for Tourism	No	Member States	
IAEA	Medium Term Strategy (MTS)	Board of Governors General Conference	Reflecting and responding better to the new challenges & developments	6 years	In Director General's Office for Policy (DGOP), the central Policy Planning and	No	2 years, aligned to MTS (3 budget cycles for 1	Yes	DG reports regularly to the IAEA policymaking bodies: the 35-member Board of Governors	Yes, MDGs and cross-cutting issues e.g. human health, cancer treatment,	Some UN system organizations during planning phase e.g. FAO, WHO	Member States	

			providing overarching framework and guidance for the preparation of three biennial programmes and budget cycles		Strategy Formulation Function (established 2011)		strate-gic plan)		through an MTS implementation report submitted at the end of each MTS period. Mid-term progress report after 1st year of biennium; programme performance report at end biennium	food security, water resource management, industrial applications and environmental monitoring			

ANNEX II Part A. TRANSACTION COSTS:

volume and related costs of documents

(based on responses to JIU questionnaires, as of May 2012)

Organization	Volume of strategic planning documents	Related costs
United Nations	Strategic Framework 2010-2011: 506 pages, of which part two (with the fascicles bound together) amounts to 482 pages	
UNODC	Strategy 2008-2011: 18 pages	This is done centrally by the Programme Planning and Budget Division at UNHQ, so no disaggregated cost available for UNODC
UNEP	Medium-term Strategy 2010-2013: 30 pages	
UN-Habitat	MTSIP: 9 pages	
UNHCR	overview of its plans in a publication called the Global Report – a document of some 120 pages but accompanied by a CD-ROM with separate 4-5 page country chapters for 40 operations worldwide	The cost for the publication of the Global Report is not immediately available at the writing of this report.
OHCHR	Global Strategic Priorities 2012-2013: 15 pages Strategic Management Plan 2010-2011: 160 pages	
UNRWA	The Medium Term Strategy: about 50 pages Field Implementation Plans with Annexes: about 70 pages	Editing, printing, translation and distribution are not major costs compared to the effort to generate the document. For the biennium

Organization	Volume of strategic planning documents	Related costs
		documents cost approximately $30,000.
UNDP	UNDP Strategic Plan 2008-11: 45 pages Aiming Higher: Strategic priorities for a stronger UNDP: 11 pages.	
UNFPA	Strategic Plan document: 43 pages Mid-term review: 32 pages	Specific information about translating, printing and distribution costs is not available
UNICEF	The MTSP document, approved in 2005, was 111 pages, including 43 pages of the results matrices. The results matrices have been updated every two years and the latest version of the matrices updated in 2012 was 39 pages long.	
WFP	Strategic Plan 2008-2013: 32 pages	The Strategic plan was translated in-house (English, French, Spanish, Arabic, Russian and Chinese) Total costs for 10,000 copies: 8,209 € (including 1,880 € for graphics) (at 14 November 2012 Exchange Rate – US$10,500)
UNOPS	Strategic Plan: about 30 pages	Translated in-house, into French and Spanish at a cost of about 4 weeks of staff time (just salary, assume an estimated US$8,000 total). Printing and Distribution costs equal about US$15,000**.**
ILO	P&B 2012-13: 141 pages in English 165 pages in French 172 pages in Spanish Vision and Priorities 2010-2015: 17 pages	
FAO	Strategic Framework 2010-19: 34 pages Medium Term Plan (MTP)/Programme Work and Budget (PWB): 240 pages	MTP/PWB 2012-13 (translation and printing US$232,000) MTP/PWB 2012-13 Web Annexes (translation and printing US$21,400) MTP/PWB 2012-13 Information Notes (translation and printing US$54,200) Mid-Term Review 2010 (translation and printing US$52,200)
ICAO	Approximately 94 Pages	
WHO	MTSP: 114 pages GPW: 45 pages	
UPU	Strategic Document: not more than 40 pages Accompanying Business Plan: not more than 40 pages	
ITU	Strategic plan: About 120 pages	
WMO	Strategic Plan 2012-2015: 20 pages	It is published mainly online and hard copies are only produced for Members and partners on request.

Organization	Volume of strategic planning documents	Related costs
IMO	Strategic Plan: 16 pages High-level action plan: 34 pages	
WIPO	MTSP 2010-2015: 59 pages	
UNIDO	MTPF: 60 or more pages P&B: approximately 125 pages MTPF mid-term review: 30 pages	In keeping with UNIDO's initiative to reduce paper use, legislative documents are printed in only very limited quantities
UNWTO	White Paper: 32 pages	Translating: about €20,000 Printing: Statutory meeting documents are not printed. Members find them online and print their own copies
IAEA[74]	MTS (2012-2017): 8 pages P&B (2012-2013): approximately 180 pages	€2,200

[74] IAEA, next to UN-HABITAT, disposes of the shortest SP document of the United Nations system. Its production costs are the lowest in comparison to other international organizations.

ANNEX II Part B. TRANSACTION COSTS:

resources allocated to the process

(based on responses to JIU questionnaires, as of May 2012)

Organization	Time for preparing/ research	Assigned Staff (central coordination unit)	Time for internal consultation	Financial costs for	
				Translation	Printing/ Distribution
United Nations		Only for UNSF, approximately US$ 10.3 million worth of Secretariat staff time servicing the work of various committees and bodies(A/57/387, para.162)	3-4 months		The Strategic Framework for 2010-2011 is 506 pages, of which part two (with the fascicles bound together) amounts to 482 pages. (OPPBA)
UNCTAD*					
UNODC	2 months	1x P4, 1x P5, 1x G6			
UNEP	12 months	1x P5, 1x P2			
UN-Habitat	24 months	2x P5, 2xP4			
UNHCR	2 months		5 weeks		
OHCHR**					
UNRWA	>12 months	2 Staff		US$30,000	
UNDP	15 months		3-4 months		
UNFPA	18 months				
UNICEF	9 months	1 x P5, 1 x P4, 1 x P2 This excludes staff time of nearly 3-5 person months of over 15 individuals at P5 and D1 levels across all HQ divisions, and at least 2 person months at P5 level in 7 regional offices	5-7 months In addition, there are three Extra Budgetary sessions and several informal sessions with Member States		
WFP	24 months				
UNOPS	Several Months			US$8,000	US$15,000
ILO	10 months	10 P Staff (50%) 1 GS (50%)	8-10 months		
FAO	24 months		24 months	MTP/PWB 2012-13 US$232,000 MTP/PWB 2012-13 Web Annexes US$21,400 MTP/PWB 2012-13 Information Notes US$54,200 Mid-Term Review 2010 US$52,200	

Organization	Time for preparing/ research	Assigned Staff (central coordination unit)	Time for internal consultation	Financial costs for	
				Translation	Printing/ Distribution
ICAO	6 months	3 staff	3-5 months		
WHO	18-24 months	5 full time staff; at least 3-4 staff in each regional office	9-12 months		
UPU	30 months				
ITU	12-18 months				
WMO	36 months	1x P5, 1x G6			
IMO	6 months	2 staff	30-40 % of total time		
WIPO	12 months		6 months		
UNIDO	12 months	1 staff full time, several staff part time			
UNWTO	24 months		18 months	€20,000	
IAEA	12 months	3 staff[75]	12 months	€2,200	

* No response to questionnaire

** No response to section 13 of questionnaire

[75] Absorbed as a part of regular work of senior programme managers.

Annex III. Overview of action to be taken by participating organizations on the recommendations of the Joint Inspection Unit (JIU/REP/2012/12)

		Intended impact	CEB	United Nations, its funds and programmes													Specialized agencies and IAEA													
				United Nations*	UNCTAD	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNAIDS	UNESCO	UNIDO	WMO	UPU	UNWTO	WHO	WIPO
Report	For action		☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1		c	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 2		d		E																										
Recommendation 3		e	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 4		c		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 5		c		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L

Legend: L: Recommendation for decision by legislative organ **E:** Recommendation for action by executive head
: Recommendation does not require action by this organization **Intended impact: a:** enhanced accountability **b:** dissemination of best practices **c:** enhanced coordination and cooperation **d:** enhanced controls and compliance **e:** enhanced effectiveness **f:** significant financial savings **g:** enhanced efficiency
o: other.

* Covers all entities listed in ST/SGB/2002/11 other than UNCTAD, UNODC, UNEP, UN-Habitat, UNHCR, UNRWA.