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## Management response to the evaluation report

# **Evaluation of the UNICEF Strategic Plan**, **2018–2021**

Summary

In accordance with Executive Board decision 2013/13, the present document provides the management response to the evaluation of the UNICEF Strategic Plan, 2018–2021. The management response provides a summary of the actions that UNICEF will take to address the recommendations contained in the evaluation report.

Elements of a draft decision for consideration by the Executive Board are provided in section III.

\* E/ICEF/2021/1.



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## I. Overview

1. The UNICEF Strategic Plan, 2018–2021, was approved by the UNICEF Executive Board in decision 2017/3 at its second regular session of 2017. The Strategic Plan is holistic in nature, designed to explain and connect every facet of the work of UNICEF, from its management results (enablers of organizational efficiency) to its five Goal Areas. The Strategic Plan was accompanied by theories of change that outline how UNICEF leverages the full range of resources and capacities at its disposal to protect and promote child rights around the world and to contribute to the achievement of the child-focused Sustainable Development Goal targets.

2. The Strategic Plan was developed in tandem with the UNICEF integrated budget, 2018–2021, which provided the financial analysis and projections to accompany the results and strategies that UNICEF is deploying around the world. It was developed and is currently being implemented in cooperation and coordination with a wide range of partners and stakeholders, including other United Nations agencies, in keeping with the direction provided through the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR). The Strategic Plan includes the common chapter that appears in the strategic plans of the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and describes some of the ways the four agencies are working together. Equally important, the results framework of the UNICEF Strategic Plan sets out measurable targets and indicators, defining results for children, especially the most disadvantaged, including those in humanitarian situations.

3. Within UNICEF, the Strategic Plan has a critical function in helping to align the organization's resources with common goals and strategies while empowering and mandating management to make strategic choices. It also plays a crucial role in strengthening accountability within UNICEF by providing the high-level framework against which all parts of the organization are held to account for performance and for the optimal use of time and resources.

4. When the Executive Board approved the Strategic Plan, it requested UNICEF to implement it in accordance with the principles of national ownership and priorities, guided by international human rights treaties and instruments and humanitarian principles for humanitarian assistance. In pursuing the implementation of the Strategic Plan, UNICEF has been guided by an overarching set of conventions, frameworks and principles. These include the Convention on the Rights of the Child, national ownership and priorities, the principle of leaving no one behind, gender equality, coherence between humanitarian and development programming, and the importance of and partnerships with Governments, the private sector, civil society and the United Nations development system.

5. In 2017, United Nations reform efforts were nascent, and it is worth noting that the Strategic Plan was designed in that context. Because of this, it is not possible to evaluate the current Strategic Plan in relation to its relevance and utility in driving those reform efforts. The Strategic Plan nonetheless contains the common chapter and identifies working with and through the rest of the United Nations as one of its change strategies.

6. Since implementation began in January 2018, a number of critical reviews and evaluations have been immeasurably valuable in strengthening implementation of the current Strategic Plan and laying the groundwork for the next one, to cover the period 2022–2025. The evaluation of the second UNICEF Gender Action Plan, the Humanitarian Review and the review and revision of the Core Commitments for Children in Humanitarian Action, among other reviews and evaluations, have

produced impactful findings that were accepted and integrated into the current Strategic Plan and have been taken into account in the development of the new one. It is also clear from the evaluation report that each of these important exercises positively affected the conduct of the evaluation of the current Strategic Plan and the framing of its recommendations.

7. Prior to the present evaluation, the midterm review of the Strategic Plan, which was presented to the UNICEF Executive Board at its annual session of 2020, was the most critical assessment of the current Strategic Plan. The focus of the midterm review was primarily on performance, but its analysis and lessons are broadly consistent with the findings of the evaluation.

8. The midterm review found that after two years of implementation of the Strategic Plan, UNICEF was performing well across its major result areas, with most of its targets on track for achievement, and a smaller number already achieved. However, the midterm review also stressed that the world was not on track to achieve the child-focused Sustainable Development Goal targets and to reduce all forms of poverty among children. It noted that UNICEF needed to prioritize strategies and approaches for accelerating progress in areas in which the greatest global impact is in reach. The midterm review also found that the quality of resources continued to be a challenge for implementing the Strategic Plan. Fully achieving the needed acceleration at scale to realize the rights of every child will be possible only through the increased investment of such flexible funding as regular resources.

9. The implementation of the Strategic Plan and related efforts to move forward on the findings of the midterm review have also been radically impacted during the course of 2020 by the global coronavirus disease 2019 (COVID-19) pandemic. The pandemic struck just as UNICEF and the broader United Nations development system were poised at the threshold of the Decade of Action (2020-2030) to deliver on the Sustainable Development Goals. In this critical third year of the Strategic Plan, the COVID-19 pandemic has plunged the world into an unprecedented global health crisis and a deep recession. UNICEF has adapted quickly and embraced these uncertainties. With its unwavering commitment to achieving the results and targets of the Strategic Plan, UNICEF launched a global Humanitarian Action for Children appeal of \$1.6 billion for immediate and life-saving response and recovery efforts across the globe. The organization also rapidly adjusted all aspects of programming and operations so that it could protect gains made and continue to accelerate progress for children and young people in order to achieve the child-related Sustainable Development Goals targets.

10. Almost one year into the crisis, the pandemic's full direct and indirect impacts on children are still evolving, as are the broader socioeconomic implications. These include widespread challenges to child rights and to public financing, including the resource base of UNICEF. It now seems clear that the progress in attaining the Sustainable Development Goals, which was already off track, is likely to experience far-reaching setbacks, and in some cases may even see regression, as the world enters a recession without any clear indication of the time frame for economic recovery.

11. It is in this dynamic context that the organization conducted its first-ever evaluation of a UNICEF Strategic Plan from August to November 2020. The primary purposes of the evaluation were the following: (a) to assess the use of the Strategic Plan, 2018–2021 as a tool for guiding UNICEF and for managing its activities; (b) to facilitate learning from UNICEF experience during the implementation period; and (c) to provide actionable recommendations for the overall strategy of UNICEF and strategic planning process for the upcoming strategic planning cycle for 2022–2025.

12. The evaluation should not be read as an assessment of UNICEF performance, as it does not attempt to link the Strategic Plan's design or implementation to specific results. Instead, the evaluation attempted to assess the utility of the Strategic Plan in guiding the organization over the four years of its duration. UNICEF reports every year on performance and progress in implementing its Strategic Plan through the annual report of the Executive Director to the Executive Board and its annexes.

13. Staff across the organization responded positively to both the process and the outcomes of this evaluation, highlighting the extensive consultations with country, regional and headquarters teams as well as with National Committees for UNICEF and external stakeholders. Staff also appreciated the in-depth review of available documentation and data. Overall, the quantity and quality of evidence collected was found to be substantial and responsive to the evaluation's terms of reference.

14. Overall, UNICEF agrees with the main findings identified by the evaluation in relation to its five main lines of inquiry. In evaluating the extent to which the Strategic Plan, 2018–2021 is aligned with the UNICEF mission and United Nations reform and contributes to the achievement of the Sustainable Development Goals, the evaluation found that the Strategic Plan was in full alignment and compliance with the mission of UNICEF as well as with the Convention on the Rights of the Child. This is consistent with the findings of the midterm review and is welcomed by UNICEF management. The evaluation also found that there was a high degree of correspondence between the Strategic Plan's core, including its forward-looking components, and the Sustainable Development Goals. This was indeed central to the design of the current Strategic Plan and will be for the next strategic plan as well, based on the related direction provided by the QCPR process.

15. In its assessment of the extent to which the Strategic Plan is fit for purpose in a rapidly changing world, the evaluation found that the current Strategic Plan made significant improvements to addressing the importance of the cross-sectoral approach in programming and elsewhere by integrating multiple sectors into its Goal Areas, in particular Goal Area 1. The evaluation noted, however, that challenges still existed in overcoming siloed approaches within sectors. This finding is broadly supported by internal performance analysis, including through the midterm review, which found that the current overall structure of the plan, with its five Goal Areas, was reaffirmed as being fit for purpose. Nonetheless, some continuing challenges have led to the uneven application of multisectoral approaches across programmes, and efforts to address these through the new strategic plan may lead to modifications to the organization's high-level results structure to provide further focus and reinforce the criticality of multisectoral solutions.

16. Similarly, the evaluation indicated that the eight change strategies in the Strategic Plan had utility across UNICEF, but that moving forward, there were potential benefits to be accrued from additional emphasis on the role of the change strategies, greater support to their operationalization and the tracking of their effectiveness more systematically across the Goal Areas. This is a valuable finding, consistent with the emergent thinking on the design of the new strategic plan.

17. In its assessment of the lessons derived from the operationalization of the Strategic Plan, the evaluation places a welcome focus on the country programme document as the "operationalization plan" for the global corporate strategy. In doing so, the evaluation highlights challenges in implementing the Strategic Plan through country programmes whose cycles are not synchronized with the four-year time frame of the global corporate strategy but rather correspond to national planning cycles. This is a long-running challenge that affects most operational United Nations development agencies. However, semantics regarding whether the Strategic Plan is best conceived as a "plan" or a "framework" are not always insightful and do not preclude the ability

of UNICEF to establish global targets and timelines in accordance with its mandate and capacity and to support national Governments in partnership to achieve those targets.

18. The evaluation's findings in relation to partnerships highlight the scope for improving and upscaling those with the private sector, civil society and the rest of the United Nations development system. These findings are noted and are in accordance with similar findings identified through the midterm review. UNICEF continues to work on strengthening the effectiveness of these partnerships and to enhance their visibility.

19. The evaluation reviewed the extent to which the Strategic Plan enabled UNICEF country offices to support national priorities to achieve child-focused Sustainable Development Goals. UNICEF welcomes the finding on the need for agility and flexibility to ensure that the role of UNICEF in support of the achievement of the Sustainable Development Goals and the protection and promotion of child rights is suited to various country contexts. It is also well recognized that the change strategies and their deployment are critical components in managing this challenge and ensuring that UNICEF is both relevant and effective in differing types of countries where both countries' development needs and the capacities of UNICEF may vary widely.

20. The evaluation comes at a critical moment for the organization as it develops a new Strategic Plan for the period 2022–2025. The global pandemic challenged the renewed optimism and resolve of UNICEF as it undertook the midterm review of its Strategic Plan, 2018–2021 and responded to the Secretary-General's call for a Decade of Action. Despite the unprecedented uncertainty brought on by the pandemic, the resolve of the organization has remained unbowed. There is a clear sense that this is a time for renewed ambition, for grasping the opportunities that change brings, for pursuing the opportunities that the United Nations reform presents and for sowing the seeds of lasting change for millions of children.

21. There is also a realization that, in renewing its ambition for child rights around the world and for the child-focused Sustainable Development Goals, the organization needs to start working on a different kind of strategic plan, one suited to a rapidly changing world. The organization will need to address the combined challenges presented by pre-existing and protracted crises and obstacles to progress while also helping the world to navigate its way out of the current COVID-19 crisis.

22. UNICEF will meet that challenge head-on, but doing so will require a Strategic Plan informed by evaluations and reviews, including the evaluation of the current Strategic Plan, to frame a more sophisticated vision of the place of UNICEF in the world. This effort will require a step-change in how the organization approaches transformational change and how it leverages its many assets in order to lead the world onto the development trajectory that Member States want to see and that our children deserve.

23. To that end, UNICEF is committed to integrating the findings of this evaluation into the development of its new Strategic Plan, 2022–2025. UNICEF has accepted all seven of the recommendations in the evaluation and has begun working on integrating them into the design and implementation of the new Strategic Plan. Elements of the proposed actions and next steps to address the recommendations are provided in section II.

# **II.** Key evaluation recommendations and UNICEF management response

			Actions taken and implementation stage: Not started Under way	
		Expected	Completed	Supporting
Action	Responsible section(s)	completion date	Cancelled	documents

Evaluation recommendation 1: Conceptualize the strategic plan as a holistic framework, reflecting the voices of children, with a limited number of priorities pitched at the outcome level along with clear paths for collaboration with United Nations sister agencies.

- UNICEF should ensure that the next plan builds on the holistic approach and flexibility gains from the current Strategic Plan. The new Strategic Plan should therefore be clearly designed as a framework that will give direction to country offices to adapt in support of national priorities and the United Nations cooperation framework. In addition, the next strategic framework should spell out key areas of work and related results that will require a whole-of-organization approach for implementation. Consideration must be given to support collaborative mechanisms between Headquarters, regional offices and country offices, as well as with other United Nations agencies, to ensure that the voices of children are included in internal and joint programming and planning, and that no child is left behind.
- Moving forward, the relevant divisions must ensure that the new strategic framework clearly identifies and promotes a new change strategy on:
  - The systematic involvement of children in programming;
  - The role of UNICEF as the voice of children and for children, in all contexts.

### Management response: Agree

In presenting recommendation 1, the evaluation noted evidence of the intentionality of the Strategic Plan to be implemented as an overarching and strategic framework that allowed countries in different contexts to align with national priorities, reflect the voices of children and advance child rights and child-focused Sustainable Development Goals, in all contexts.

The evaluation recommended that UNICEF sustain this approach and noted, particularly at the field level, that the eight change strategies have guided country offices on how to support national priorities. In agreeing to this recommendation, UNICEF also notes the importance of framing the Strategic Plan as a high-level and strategic document that is designed to provide a framework for the organization to engage in different country contexts on globally agreed results. As such, it should not be seen as equivalent to a global programme document that is directly implemented and is subject to simple and linear results logic with related accountabilities. A complex world requires a more sophisticated strategic plan.

In developing the new strategic plan, and in particular the targets in the results framework, the organization will strengthen the alignment between country priorities and global targets. This will allow the organization to identify critical countries for the achievement of selected targets in the strategic plan and allow a whole-oforganization approach.

The new strategic plan is also being designed with an unprecedented focus on engaging children and young people and ensuring that their role as advocates, partners and change agents is reflected across the plan. This includes their role in implementing the strategies that will be identified in support of the outcome-level results around which the plan will ultimately be shaped.

Action	Responsible section(s)	Expected completion date	Actions taken and implementation stage: Not started Under way Completed Cancelled	Supporting documents
1.1. UNICEF will ensure that the Strategic Plan, 2022–2025 builds on the holistic approach of the current Strategic Plan. It will be designed as a framework document that will give direction to UNICEF offices to adapt in support of national priorities and the United Nations Sustainable Development Cooperation Framework (UNSDCF).	Division of Data, Analytics, Planning and Monitoring	September 2021	Under way	N/A
1.2 The UNICEF Strategic Plan, 2022–2025 will incorporate a results architecture that links management, development effectiveness and high- level development results, aligned to child-focused Sustainable Development Goal targets. This framing of the Plan's results will represent a full articulation of the whole-of-organization approach to the achievement of outcomes.	Division of Data, Analytics, Planning and Monitoring	September 2021	Under way	N/A
1.3 As part of the development of the Strategic Plan, 2022–2025, UNICEF will engage with children and young people as never before to ensure that their voices are heard and their perspectives are brought to bear in the selection and framing of results and strategies. UNICEF will also work with other United Nations agencies on joint consultations in relation to the development and design of the new strategic plan.	Division of Data, Analytics, Planning and Monitoring Programme Division	September 2021	Under way	N/A
1.4. In reviewing, selecting and framing key strategies for the Strategic Plan, 2022–2025, UNICEF will look to explicitly incorporate the involvement of children and young people in programming, and build on the organization's growing role in amplifying and elevating the concerns and hopes of the world's children.	Division of Data, Analytics, Planning and Monitoring	September 2021	Under way	N/A

Evaluation recommendation 2: Develop a longer-term 2022–2030 strategy for children, with a strong focus on outcomes, allowing for flexibility to address emerging threats to children, in collaboration with sister United Nations agencies.

- The new strategic framework should adopt a long-term, 2022–2030 timeframe, with a phased implementation approach, aligned with the 2030 Agenda for Sustainable Development. Anchored in accelerating child-focused Sustainable Development Goals, the new strategic framework should have an outcome-level focus and logical links with country-level results, allowing for flexibility to adapt to emerging threats to children (including those caused by the COVID-19 pandemic) and facilitating growing collaboration with other United Nations agencies.
- Prioritize, in the results framework and change strategies, UNICEF comparative advantages in providing critical policy advice to influence change for children and to address emerging threats that constrain the rights of children. Country programming and operations documents, including the common

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	Action	Responsible section(s)	Expected completion date	Actions taken and implementation stage: Not started Under way Completed Cancelled	Supporting documents
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country assessments, UNSDCFs, programme strategy notes, country programme documents and related theories of change and country programme management plans, should more explicitly include the provision of strategic policy advice to fully utilize UNICEF comparative and collaborative advantages in support of the 2030 Agenda and the overall United Nations development system reform process.

- Across all levels of the organization, reporting systems should continue to move away from incentives that lead to heavy reporting and towards a learning and exchange of evidence, both within UNICEF and with other United Nations agencies, that could inform the continued adaptation of programmes, based on:
  - Timely monitoring, strategic programme and operational reviews, and real-time evaluations, with supporting technical capacity from regional offices, and in coordination with the United Nations country team;
  - Sharing lessons learned and experiences within the organization, government partners, sister United Nations agencies and other development actors as well as with donors.

#### Management response: Agree

The evaluation recommends that UNICEF adopt a longer-term strategy for children (2022–2030) with a strong focus on fewer outcomes, allowing for flexibility to address emerging threats to children. This longer-term approach, with a related emphasis on the outcome and impact levels and a commitment to reducing the number of outcomes, is a welcome recommendation and one that will now be incorporated as a design principle in relation to the new strategic plan.

The global pandemic has reconfirmed lessons that were already becoming clear regarding the limitations of prescriptive, inflexible and short-term plans. These limitations are further exacerbated when those plans are focused on output-level accountability at the expense of agile and responsive outcome-based plans that maintain an unswerving focus on the change that is being sought rather than on the services and products being delivered. The new strategic plan is being designed with a view to redressing that imbalance. The evaluation recommendation is welcomed as a means to achieving a more meaningful and effective approach to strategic planning at the global level.

Focusing on the outcome level also enables greater innovation and flexibility in the role that UNICEF can play in varying country contexts. This includes leveraging the organization's ability and capacity to use strategic policy advice to influence change and address structural barriers that constrain child rights in varying operating environments.

UNICEF management also agrees with the recommended action on moving from heavy reporting towards evidence generation and learning and will develop a new approach to monitoring to ensure that the use of performance information is less burdensome and more strategic. UNICEF also agrees with the recommendation to review the role of strategic policy advice and elevate its role in the structure of the new strategic plan.

2.1. The Strategic Plan, 2022–2025 will have a longer-term, 2022–2030 time	Division of Data, Analytics,	September 2021	Under way	N/A
frame, with a phased implementation approach, aligned with the 2030	Planning and Monitoring			
Agenda. It will also have an increased outcome-level focus in comparison				
with the current and previous strategic plans.				

Responsible section(s)	Expected completion date	Actions taken and implementation stage: Not started Under way Completed Cancelled	Supporting documents
Division of Data, Analytics, Planning and Monitoring	September 2021	Under way	N/A
Division of Data, Analytics, Planning and Monitoring	September 2021	Not started	N/A
Division of Data, Analytics, Planning and Monitoring / Programme Guidance Unit	January 2022	Not started	N/A
Division of Data, Analytics, Planning and Monitoring / Programme Monitoring Unit Programme Division Office of Emergency	December 2022	Not started	N/A
	Division of Data, Analytics,         Planning and Monitoring         Division of Data, Analytics,         Planning and Monitoring         Division of Data, Analytics,         Planning and Monitoring /         Programme Guidance Unit         Division of Data, Analytics,         Planning and Monitoring /         Programme Guidance Unit         Programme Monitoring /         Programme Division	Responsible section(s)completion dateDivision of Data, Analytics, Planning and MonitoringSeptember 2021Division of Data, Analytics, Planning and MonitoringSeptember 2021Division of Data, Analytics, Planning and Monitoring / Programme Guidance UnitJanuary 2022Division of Data, Analytics, Planning and Monitoring / Programme Guidance UnitDecember 2021Division of Data, Analytics, Planning and Monitoring / Programme Guidance UnitDecember 2022	Implementation stage: Not started Under way Completion dateImplementation stage: Not started Under way Completed CancelledDivision of Data, Analytics, Planning and MonitoringSeptember 2021Under way CancelledDivision of Data, Analytics, Planning and MonitoringSeptember 2021Not startedDivision of Data, Analytics, Planning and Monitoring / Programme Guidance UnitJanuary 2022Not startedDivision of Data, Analytics, Planning and Monitoring / Programme Guidance UnitDecember 2021Not started

Evaluation recommendation 3: Place equal emphasis on measuring change strategies and enablers alongside programme results.

• In operationalizing the new strategic framework, UNICEF must place equal attention on progress in programme results, change strategies and enablers. For

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Action	Responsible section(s)	completion date	Cancelled	documents

purposes of monitoring and learning, this must be done in a manner that feeds back into the organization to strengthen its agility to respond to emerging threats to children, and in coordination with other United Nations agencies.

• Change strategies and enablers must be more systematically monitored, evaluated, and presented in key management documents such as the Executive Director's annual report to the Executive Board; country-level evaluations; multi-agency joint evaluations and reports, donor and National Committees for UNICEF reports. This information will be critical in order to determine country-specific change strategies and enablers in support of more agile and sustainable country-level programming and better programing and planning collaboration with other United Nations agencies. To this end, responsible divisions and offices must ensure that there is adequate capacity in all contexts for better reporting, monitoring, and evidence-generation of country-specific change strategies to improve country-office agility to better support national priorities and child-focused Sustainable Development Goals in coordination with United Nations sister agencies.

#### Management response: Agree

The evaluation, in its third recommendation, noted the definition of change strategies, addressing the ways in which UNICEF achieves results for children, as a key innovation of the current Strategic Plan. It also calls for the change strategies to be more systematically tracked and monitored. UNICEF management agrees with this and accepts the recommendation. In agreeing to this recommendation and the related actions, UNICEF notes the emerging importance of change strategies in the development of a higher-level, more outcome-focused strategic plan through which UNICEF will look to focus more than ever before on influencing, catalysing and leveraging change to bring about the acceleration of progress on the Sustainable Development Goals. This will require a recalibration of the change strategies from being framed mostly at the output level to being supported as critical elements of the organization's approach to catalysing and contributing to outcome-level change.

3.1 In operationalizing the Strategic Plan, 2022–2025, UNICEF will ensure that systems are in place for monitoring the utility and effectiveness of different categories of results, including those related to programme as well as change strategies and enablers or their equivalents. In keeping with the aims of the new monitoring framework, this will also support the objective of strengthening organizational learning and will enable reporting on these results through such key management documents as the annual report of the Executive Director of UNICEF.	Division of Data, Analytics, Planning and Monitoring	June 2023	Not started	N/A
3.2 In developing their office management plans for the period 2022–2025, divisions that have responsibility for operationalizing and monitoring change strategies and enablers will be directed to explicitly address the issue of adequate capacity. This will specify the need for institutional capacity to better report, monitor and generate evidence on how change strategies and enablers can support country-level programming and coordination with	Division of Data, Analytics, Planning and Monitoring Division of Financial and Administrative Management	September 2021	Not started	N/A

Action	Responsible section(s)	Expected completion date	Actions taken and implementation stage: Not started Under way Completed Cancelled	Supporting documents
United Nations sister agencies.				

#### Evaluation recommendation 4: Strengthen outcome-level reporting and appropriate funding sources for a multisectoral approach.

Building on the multisectoral approach of the current Strategic Plan Goal Area clusters, the next strategic framework must advance such multisectoral plan
arrangements and establish relevant outcome-level indicators. These improvements should include and address the greater multisectoral complexities of joint
programming, in line with United Nations country team planning requirements. UNICEF must continue to negotiate with donors to appropriately link funding
sources to multisectoral programming, to encourage the organization to overcome constraining siloed approaches. Moving away from siloed approaches will
contribute to the understanding of how to better enhance collaborations with relevant sister United Nations agencies.

#### Management response: Agree

Recommendation 4 states that UNICEF should keep fostering the multisectoral and integrated approach prompted in the current Strategic Plan, 2018–2021 and that this should be supported by outcome-level reporting and appropriate funding source linkages. The recommendation further states that this will help to ensure greater internal coherence to better support the achievement of child-focused Sustainable Development Goals and to help strengthen the collaborative advantages of UNICEF within the greater context of the United Nations development system reform. The recommendation is accepted and will be reflected in the design of the new strategic plan, including the added focus on outcome-level strategies and reporting.

The new strategic plan will build on the progress made through the current Strategic Plan in efforts to frame the work of UNICEF in a multisectoral way. With that in mind, the new strategic plan will be aimed at ensuring that there is no regression to a more sectoral or siloed expression of results. The new strategic plan will place even greater emphasis on the whole child and particularly children facing multiple deprivations. It will explicitly promote multisectoral approaches at the global, regional and country levels, including through the structure of the strategic plan itself. This will continue to be a key consideration moving forward as the design of the new strategic plan is finalized over the coming months.

The new strategic plan will also identify multisectoral outcome-level indicators through which progress will be reported in its implementation, while also considering that accountability for outcome-level results is shared with a variety of partners.

4.1 Building on the multisectoral approach of the current Strategic Plan Goal Area clusters, the new strategic plan will contain multi- and cross-sectoral outcome-level indicators.	Division of Data, Analytics, Planning and Monitoring Programme Division	September 2021	Under way	N/A
4.2 UNICEF will continue to negotiate with donors to appropriately link funding sources to multisectoral programming, in support of the organization's efforts to overcome constraining siloed approaches. In these negotiations with donors, UNICEF will also make the case for multisectoral approaches as a catalyst for enhanced collaboration with other partners, including other United Nations agencies.	Public Partnerships Division Private Fundraising and Partnerships Division			

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Evaluation recommendation 5: Reflect the organization's dual development and humanitarian dual mandates in the long-term strategy, overcome bottlenecks of duality in programming, reporting, resource mobilization and staff capacity, and integrate peacebuilding processes.

- Moving forward, several steps are necessary to address the existing bottlenecks preventing more effective programming to strengthen the humanitariandevelopment nexus:
  - The strategic framework must ensure provisions to avoid the duality in programming, reporting, resource mobilization and staff capacity in support of the achievement of the organization's dual humanitarian and development mandates in support of children;
  - Ensure resources to support flexible staff mobilization to gain the necessary work experience in humanitarian and development contexts;
  - Secure resources to finance advocacy work with donors to secure flexible and long-term funding, to ensure longer-term activities that will address the humanitarian and development nexus, with the aim of building a clear path to integrate peacebuilding into the organization's strategy.
- UNICEF must continue to support the integration of risk-informed programming linking humanitarian and development programming into country-office programming and planning documents, with a focus on informing United Nations system-wide documents. Moving forward, the new strategic framework must ensure that there is adequate attention in country offices to building staff capacity, resources and operational management support to incorporate political and economic context into the assessment of risks and opportunities to more comprehensively inform humanitarian and development nexus programming for children.

#### Management response: Agree

UNICEF recognizes that the organization, in common with all organizations working in both development and humanitarian contexts, still faces a disconnect between its humanitarian and development work, despite the positive contribution of the current Strategic Plan in placing humanitarian work as a cross-cutting priority.

5.1 In addition to integrating the Core Commitments for Children in Humanitarian Action and the recommendations of the humanitarian review process, the Strategic Plan, 2022–2025 will be the first strategic plan of the organization to systematically integrate a humanitarian lens into the analysis that shapes the theories of change and the consequent results framework. The plan will clearly indicate the comparative criticality of humanitarian action with respect to every high-level target and make sure that the corresponding strategies and theories of change reflect the extent of that criticality.	Division of Data, Analytics, Planning and Monitoring Office of Emergency Programmes Programme Division	September 2021	Under way	N/A
5.2 On the basis of recent reviews and evaluations, including but not restricted to integrating the Core Commitments for Children into humanitarian action and the recommendations of the humanitarian review	Office of Emergency Programmes	December 2022	Not started	N/A

Action	Responsible section(s)	Expected completion date	Actions taken and implementation stage: Not started Under way Completed Cancelled	Supporting documents
process, the new strategic plan will address factors that currently contribute to bottlenecks preventing more-effective programming to strengthen the humanitarian-development nexus. In developing the new strategic plan, related issues of risk assessment and management, human resources, resources and financing will be reviewed.	Division of Data, Analytics, Planning and Monitoring Division of Financial and Administrative Management Programme Division Public Partnership Division Division of Human Resources			
5.3 UNICEF will continue to support the integration of risk-informed programming, including based on the economic and political context, while linking humanitarian and development programming into country-office programming and planning documents, with a focus on informing United Nations system-wide documents.	Division of Data, Analytics, Planning and Monitoring/ Programme Guidance Unit Office of Emergency Programmes Programme Division	December 2022	Not started	N/A

Evaluation recommendation 6: Address the skewed distribution of resources, particularly in non-humanitarian contexts, to ensure that no one is left behind.

• In funding negotiations and agreements with donors, responsible UNICEF divisions must prioritize addressing the skewed distribution of resources, particularly as it affects country offices in non-humanitarian contexts. UNICEF must encourage joint advocacy efforts, with a United Nations system-wide focus aimed at allocating resources to support fundraising advocacy efforts with specific tailored narratives for different donors, with the support of National Committees and regional funding networks. Efforts should include utilizing all existing channels of negotiations, including annual donor consultations, proposal submission processes, and structured funding dialogue, in coordination with other United Nations agencies.

#### Management response: Agree

The midterm review findings were consistent with those of the evaluation in confirming that the greatest challenge to leveraging resources for children is maintaining and growing the organization's regular resources and other flexible funds. Despite Member State commitments to quality funding, meaningful gains in this area have yet to be seen, while increased conditionalities and partner demand for oversight and due diligence require more resources for risk mitigation. Flexible high-quality funding has become even more imperative to ensure that UNICEF has the flexibility to continue responding to emerging needs around the world in the context of the COVID-19 pandemic.

			Actions taken and implementation stage:	
			Not started	
			Under way	
		Expected	Completed	Supporting
Action	Responsible section(s)	completion date	Cancelled	documents

For the achievement of the Sustainable Development Goals and the related outcomes that agencies such as UNICEF work towards, financing is as important as funding, and the new strategic plan will reflect this in highlighting the criticality of strategies that can leverage financing for children, including national resources and those of the United Nations development system and international financial institutions.

6.1 In funding negotiations and agreements with donors, UNICEF will continue to draw attention to the necessity of addressing the skewed distribution of resources, including the ways in which this limits UNICEF operations in non-humanitarian contexts.	Public Partnerships Division Private Fundraising and Partnerships Division Division of Financial and Administrative Management	January 2022	Ongoing	N/A
6.2 UNICEF will continue joint advocacy efforts within the United Nations system to improve the quality and predictability of funding to the system and to highlight challenges in partner compliance with the funding compact.	Public Partnerships Division Division of Data, Analytics, Planning and Monitoring	January 2022	Ongoing	N/A

Evaluation recommendation 7: Ensure provisions support the United Nations development system agenda while strengthening the UNICEF mission, comparative and collaborative advantages.

• In operationalizing the new strategic framework, responsible divisions must ensure that resources are provided to continue working together with all sister United Nations agencies in the context of the United Nations development system reform. A multisectoral approach must be used in support of existing joint priorities, including data and evidence generation, climate change, gender equality, poverty eradication and improving adolescent and maternal health, as well as other relevant areas of work that will emerge during the preparation of the next strategic framework. The new strategic framework must ensure that UNICEF collaborative advantages — including being a highly decentralized organization with a universal field presence, the strong promotion of community-based mobilization, and capacity-building efforts to support national partners to achieve child-focused Sustainable Development Goals — are adequately resourced and used in support of the Sustainable Development Goals, and for UNICEF to become a stronger voice for all children.

#### Management response: Agree

The latest reforms to the United Nations development system came after the development of the UNICEF Strategic Plan, 2018–2021, and therefore no direct linkages could be expected between the two. Nevertheless, alongside other United Nations agencies, UNICEF supports the vision and objectives of the United Nations development system reform. The new UNICEF Strategic Plan, 2022–2025, will explore more opportunities for joint programming and encourage country offices to further strengthen the contribution of UNICEF to the United Nations cooperation framework.

Action	Responsible section(s)	Expected completion date	Actions taken and implementation stage: Not started Under way Completed Cancelled	Supporting documents
7.1 In operationalizing the new strategic plan, country offices will continue to provide flexibility for working with other United Nations agencies across varying operating contexts and sectors, and to reinforce the criticality of national ownership and the alignment of country programmes with national priorities.	Division of Financial and Administrative Management Division of Data, Analytics, Planning and Monitoring	December 2022	Under way	N/A

## III. Draft decision

## The Executive Board

*Takes note* of the evaluation of UNICEF work for children in urban settings, its summary (E/ICEF/2021/3) and its management response (E/ICEF/2021/4) and of the evaluation of the UNICEF Strategic Plan, 2018–2021, its summary (E/ICEF/2021/5) and its management response (E/ICEF/2021/6).

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