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|  | **Document CWG-SFP-3/4** |
| **8 August 2025** |
| **English only** |
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| Report by the Secretary-General |
| ITU STRATEGIC AND FINANCIAL PLANS: GLOSSARY OF TERMS |
| **Purpose**This document presents a proposal to update the current Glossary of Terms contained in Annex 3 of Resolution 71 (Rev. Bucharest, 2022), with definitions from the UN Results-based Management Handbook. **Action required**The Council Working Group for strategic and financial plans 2028-2031 is invited **to endorse** the proposed updates to the Glossary of Terms.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**References** [*CWG-SFP website*](https://www.itu.int/en/council/CWG-SFP-2028-2031/Pages/default.aspx)*;* [*Resolution 1428 (C24)*](https://www.itu.int/md/S24-CL-C-0139/en) |

# 1 Introduction

In line with the Council Working Group for strategic and financial plans (CWG-SFP)’s agreement to enhance the application of the Results-Based Management (RBM) approach in the development of the 2028–2031 plans, this document proposes an update to the Glossary of Terms currently included as Annex 3 to Resolution 71 (Rev. Bucharest, 2022).

The proposed updates incorporate definitions from the United Nations Results-Based Management Handbook. However, some definitions have been adapted to reflect the context and scope of ITU’s work.

# 2 Proposal

The table below presents three columns:

– Column A: Terms as they appear in the strategic and financial plans.

– Column B: Current definitions from Annex 3 to Resolution 71 (Rev. Bucharest, 2022).

– Column C: Proposed definitions based on the UN Results-Based Management Handbook, with the following adaptations:

• **Bold** text indicates content adapted to ITU’s context and examples (e.g., replacing “development interventions” with “interventions” to encompass the work of the three Sectors and the General Secretariat).

• **Bold** text also highlights updates such as the replacement of MDGs with internationally agreed goals.

 Note: the two updated definitions proposed for *Strategic Risk* are not based on UN RBM Handbook but have been consulted with ITU's Business Risk Manager.

Additional proposed changes for CWG-SFP consideration include:

– New definitions derived from the UN Handbook considered relevant to the development of the new draft plans (marked as *New!*).

– Deleted terms that are either no longer relevant or are duplicative, such as:

• *Product and service offerings* already being defined as Outputs; and

• *SWOT analysis* moved to the Situational Analysis (see Document [CWG-SFP-3/3](https://www.itu.int/md/S25-CWGSFP3-C-0003/en)).

The CWG-SFP is also invited to consider consolidating terminology by retaining only the Glossary of Terms in Resolution 71 (Rev. Bucharest, 2022) and removing any other tables containing definitions that might cause confusion.

| Term | Current Definition | Proposed 'UN Results-based Management Handbook' Definition |
| --- | --- | --- |
| Activities | Activities are various actions/services for transforming resources (inputs) into outputs19. | Actions taken or work performed through which inputs, such as funds, technical assistance and other types of resources, are mobilized to produce specific outputs. ***Some examples in the ITU context include, but are not limited to meetings, study groups, conferences, technical assistance or training.*** |
| *New!* Baseline |  | Information gathered at the beginning of a project or programme against which variations that occur in the project or programme are measured. |
| *New!* Benchmark |  | Reference point or standard, including norms, against which progress or achievements can be assessed. A benchmark refers to the performance that has been achieved in the recent past by other comparable organizations, or what can be reasonably expected to have been achieved in similar circumstances. |
| Enablers | Ways of working that allow the Union to deliver on its goals and priorities more effectively and efficiently. |  |
| Financial plan | The financial plan covers a four-year period and sets the financial basis from which biennial budgets are elaborated.The financial plan is elaborated within the context of Decision 5 (Revenue and expenses for the Union), which reflects, *inter alia*, the amount of the contributory unit approved by the Plenipotentiary Conference. It is linked to the strategic plan, in accordance with Resolution 71, by the allocation of financial resources to the strategic goals of the Union. |  |
| *New!* Impact |  | Impact implies changes in people’s lives (this might include changes in knowledge, skill, behaviour, health or living conditions for children, adults, families or communities). Such changes are positive or negative long-term effects on identifiable population groups produced by ~~a development~~ **an intervention**, directly or indirectly, intended or unintended. These effects can be economic, socio-cultural, institutional, environmental, technological or of other types. Positive impacts should have some relationship to the~~Millennium Development Goals (MDGs)~~  **internationally agreed goals**, internationally agreed ~~development~~ strategic goals **as well as** national development goals ~~(as well as human rights as enshrined in constitutions), and national commitments to international conventions and treaties~~. ***Some examples in the ITU context include, but are not limited to, universal broadband coverage, affordable broadband services or population with digital skills.*** |
| Indicators | Indicators are the criteria used to measure the achievement of outcomes and targets in the results framework. | An indicator is a unit of measurement that specifies what is to be measured along a scale or dimension but does not indicate the direction or change.  |
| Inputs | Inputs are resources, such as financial, human, material and technological resources, used by activities to produce outputs. |   |
| Mission | Mission refers to the main overall purposes of the Union, as per the basic instruments of ITU. |  |
| Operational plan | The operational plan is prepared on a yearly basis by each Bureau, in consultation with the relevant advisory group, and by the General Secretariat, in accordance with the strategic and financial plans. It contains the detailed plan for the subsequent year and a forecast for the following three-year period for each Sector and the General Secretariat. The Council reviews and approves the four-year rolling operational plans. |   |
| Outcomes | Outcomes provide an indication as to whether the key results under the thematic priorities are being achieved. Outcomes are usually partly, but not entirely, within the control of the organization. | Outcomes represent changes in the institutional and behavioral capacities ~~for development conditions~~ **of the membership** that occur between the completion of outputs and the achievement of goals. ***Some examples in the ITU context include, but are not limited to, avoidance of causing harmful interference, implementation of ITU standards or telecommunication/ICT policy, legal and regulatory frameworks.*** |
| Outputs | Outputs are the final tangible results, deliverables, products and services achieved by the Union in the implementation of the operational plans. Outputs are cost objects and are represented in the applicable cost- accounting system by internal orders. Outputs will be defined and measured in operational plans for each Sector and the General Secretariat. | Outputs are changes in skills or abilities and capacities of individuals or institutions, or the availability of new products and services that result from the completion of activities within ~~a development~~ **an intervention** within the control of the organization. They are achieved with the resources provided and within the time period specified. ***Some examples of Outputs produced by the ITU Secretariat as part of its annual Operational Plans may include, but are not limited to, Study Group Recommendations, Interoperability Standards or National Cybersecurity Strategies.*** |
| *New!* Performance |  | The degree to which ~~a development~~ **an intervention** ~~or a development partner~~ operates according to specific criteria/standard/guidelines or achieves results in accordance with stated plans. Performance indicators are a qualitative or quantitative means of measuring an output or outcome~~, with the intention of gauging the performance of a programme or investment~~. |
| *New!* Performance monitoring |  | A continuous process of collecting and analysing data for performance indicators, to compare how well an ~~development~~ intervention, partnership or policy reform is being implemented against expected results (achievement of outputs and progress toward outcomes). |
| ~~Product and service offerings~~ | ~~The range of ITU's products and services that are deployed to support the Union's work under its thematic priorities.~~ |  |
| *New!* Results |  | Results are changes in a state or condition that derive from a cause-and-effect relationship. There are three types of such changes - outputs, outcomes and impact - that can be set in motion by ~~a development~~ **an intervention**. The changes can be intended or unintended, positive and/ or negative. |
| Results-based budgeting (RBB) | Results-based budgeting (RBB) is the programme budget process in which:(a) the programme is formulated in order to meet a set of predefined thematic priorities and outcomes; (b) the outcomes justify resource requirements, under the thematic priorities; and (c) actual performance in achieving outcomes is measured by outcome indicators. |  |
| Results-based management (RBM) | Results-based management (RBM) is a management approach that directs organizational processes, resources, products and services towards the achievement of measurable results. It provides the management frameworks and tools for strategic planning, risk management, performance monitoring and evaluation and financing activities based on targeted results. | Results-based management is a management strategy by which all actors, contributing directly or indirectly to achieving a set of results, ensure that their processes, products and services contribute to the desired results (outputs, outcomes and higher level goals or impact) and use information and evidence on actual results to inform decision making on the design, resourcing and delivery of programmes and activities as well as for accountability and reporting. |
| *New!* Results chain  |  | The causal sequence for ~~a development~~ **an intervention** that stipulates the necessary sequence to achieve desired results – beginning with inputs, moving through activities and outputs, and culminating in individual outcomes and those that influence outcomes for the ~~community~~ **membership**, goal/impacts and feedback. It is based on a theory of change, including underlying assumptions. |
| Results framework | A results framework is the strategic management tool used to plan, monitor, evaluate and report within the RBM methodology. It provides the necessary sequence to achieve desired results (results chain) – beginning with inputs, moving through activities and outputs, grouped under product and service offerings, to outcomes – at the level of thematic priorities, and desired impact – at the level of the ITU strategic goals and targets. It explains how results are to be achieved, including causal relationships and underlying assumptions and risks. The results framework reflects strategic-level thinking across the entire organization. | A results framework or matrix explains how results are to be achieved, including causal relationships and underlying assumptions and risks. The results framework reflects strategic level thinking across an entire organization, ~~a country programme, a programme component within a country programme, or a project~~. |
| Strategic goals | The Union's high-level goals which enable the realization of its mission. |   |
| Strategic plan | The strategic plan defines the strategy of the Union for a four-year period in order to fulfil its mission. It defines strategic goals, thematic priorities, outcomes, product and service offerings, and enablers, representing the plan of the Union within that period. It is the main instrument embodying the Union's vision. The strategic plan should be implemented within the context of the financial limits established by the Plenipotentiary Conference. |  |
| Strategic risks | Strategic risks refer to the uncertainties and untapped opportunities that affect an organization's strategy and strategy execution. | Strategic risks refer to the uncertainties ~~and~~**, including** untapped opportunities, that affect an organization's strategy and strategy execution |
| Strategic risk management (SRM) | Strategic risk management (SRM) is a management practice that identifies and focuses action on uncertainties and untapped opportunities that affect an organization's ability to deliver on its mission. | Strategic risk management (SRM) i**nvolves** ~~is a management practice~~ ~~that~~ identifying and ~~focuses action~~ **assessing** on uncertainties ~~and~~**, including** untapped opportunities, that **might** affect an organization's **strategic objectives and its** ability to deliver on its mission**, and implementing appropriate risk responses**. |
| ~~Strengths, weakness, opportunities and threats (SWOT) analysis~~ | ~~A study done by an organization in order to find its strengths and weaknesses, and what problems or opportunities it should deal with. SWOT is formed from the initial letters of "strengths", "weaknesses", "opportunities" and "threats". Internal factors:~~*~~− Strengths~~* ~~are capabilities that enable the organization to perform well – capabilities that need to be leveraged.~~*~~− Weaknesses~~* ~~are characteristics that affect the good performance of the organization and need to be addressed.External factors:~~*~~− Opportunities~~* ~~are trends, forces, events and ideas that the organization can capitalize on.~~*~~− Threats~~* ~~are possible events or forces outside the control of the organization that the organization needs to mitigate.~~ |  |
| Targets ~~and target indicators~~ | Targets are the desired results the Union aims to achieve to deliver on its strategic goals. The target indicators provide an indication as to whether the goal is being achieved during the period of the strategic plan. Targets may not always be achieved for reasons that may be beyond the control of the Union. | Specifies a particular value that an indicator should reach by a specific date in the future. ***For example, current Target 1.2: By 2030, broadband services to be affordable for all.*** |
| Thematic priorities | Areas of work that the Union focuses on and in which outcomes will be achieved to meet the strategic goals. |  |
| Values | ITU's shared and common beliefs that drive its priorities and guide all decision-making processes. |  |
| Vision | The better world ITU wants to see. |  |
| 19 The activities and outputs are defined in detail in the operational planning process, thereby ensuring a strong linkage between strategic and operational planning. |

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