

Unified Budget and Workplan

2010 Performance Monitoring Report



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JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS

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UNAIDS performance reporting

- Reporting builds on lessons learned last biennium and guidance from the PCB to strengthen performance monitoring
- Progress is shown against outcomes and outputs, as well as priority areas in UNAIDS 2009-2011 Outcome Framework
- Focus is on challenges and lessons learned in the response to HIV and AIDS
- First time a detailed case study illustrating UNAIDS work at country level has been included in the performance report



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Joint and individual accountability

- Shared accountability for the achievement of outcomes and individual accountability for specific outputs
- Evaluations and case studies complement indicator-based reporting
- A mid-term review of achievements led to reprogramming of US\$2.4 million
- Individual and joint performance review, for example through the Cosponsor Evaluation Working Group

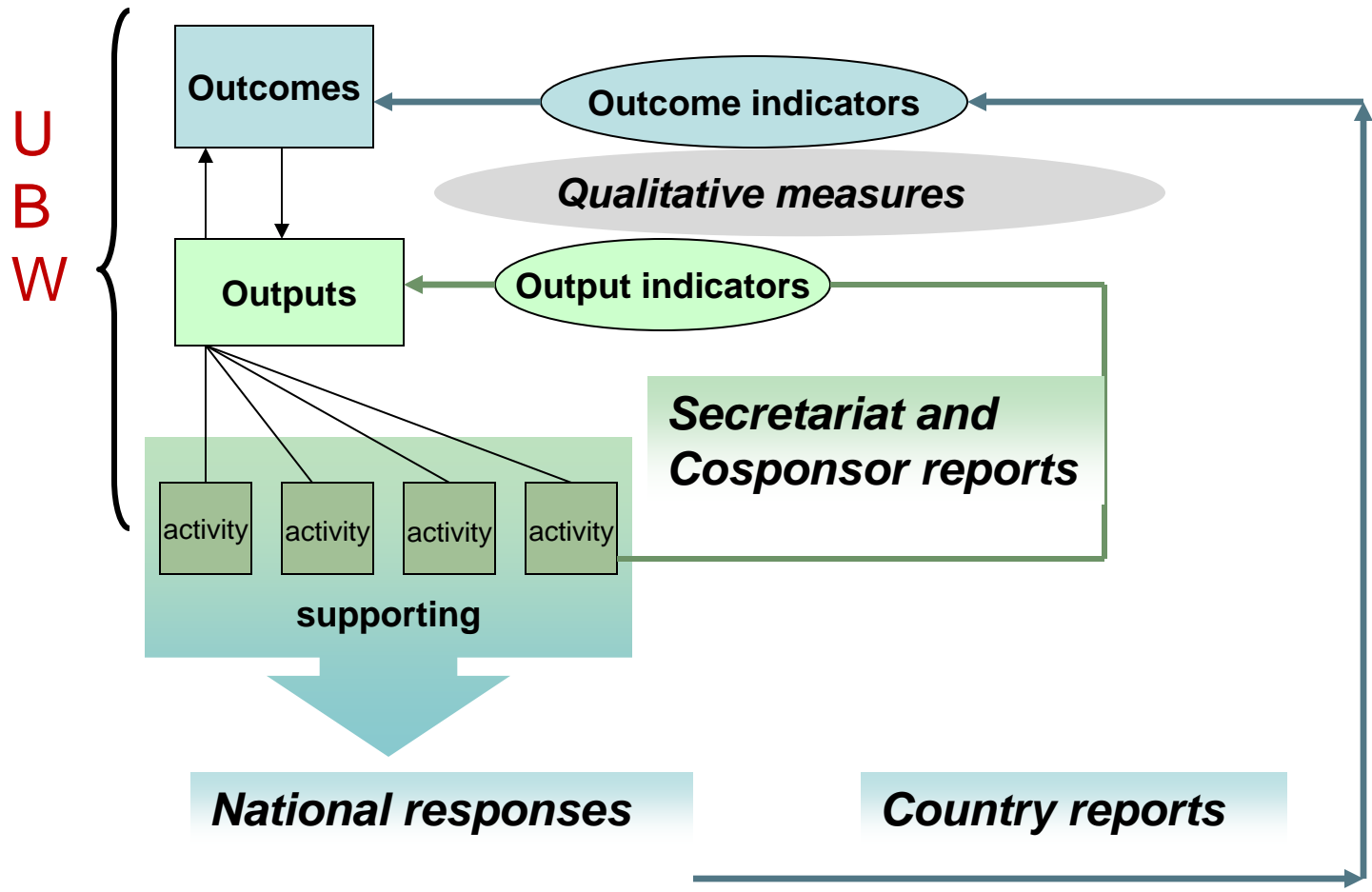


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Performance monitoring framework



Highlights – progress in the response to AIDS

- A decline in HIV incidence by nearly 20% between 1999 and 2009
- Over 50% coverage in HIV prevention services for pregnant women
- Antiretroviral therapy reached more than 6.5 million people worldwide
- A lifting of HIV-based travel restrictions in several countries, including China, Namibia, Ukraine and USA



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Highlights – UNAIDS achievements

- Advocacy to integrate the AIDS response within the broader development agenda
- Launch of Treatment 2.0 to catalyze the next phase of treatment, care and support
- Support to development of epidemiological estimates in 151 countries
- Support to the development of national strategic plans or operational plans in 41 countries

Examples of achievements (Treatment)

Principal Outcome 5:

National capacities for scaling up HIV prevention, treatment, care and support are enhanced

Key Output 4:

Comprehensive HIV-related treatment and care services scaled up

Result: Global and national HIV treatment guidelines revised and adapted to reflect the need for earlier initiation of therapy

Result: Food and nutrition support for care and treatment programmes reached almost 2 million beneficiaries in 34 countries

Result: Technical support for scaling up quality pediatric treatment programmes provided to 14 countries in West and Central Africa

Ongoing challenges

1. Knowing your epidemic, knowing your response – and acting accordingly
2. Addressing the needs of young people and key populations
3. Coordination and harmonization of UN efforts



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UNAIDS work at country level

Case study of the Philippines



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The UN Refugee Agency



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UN-HABITAT



UN WOMEN
United Nations Entity for Gender Equality
and the Empowerment of Women



unicef 

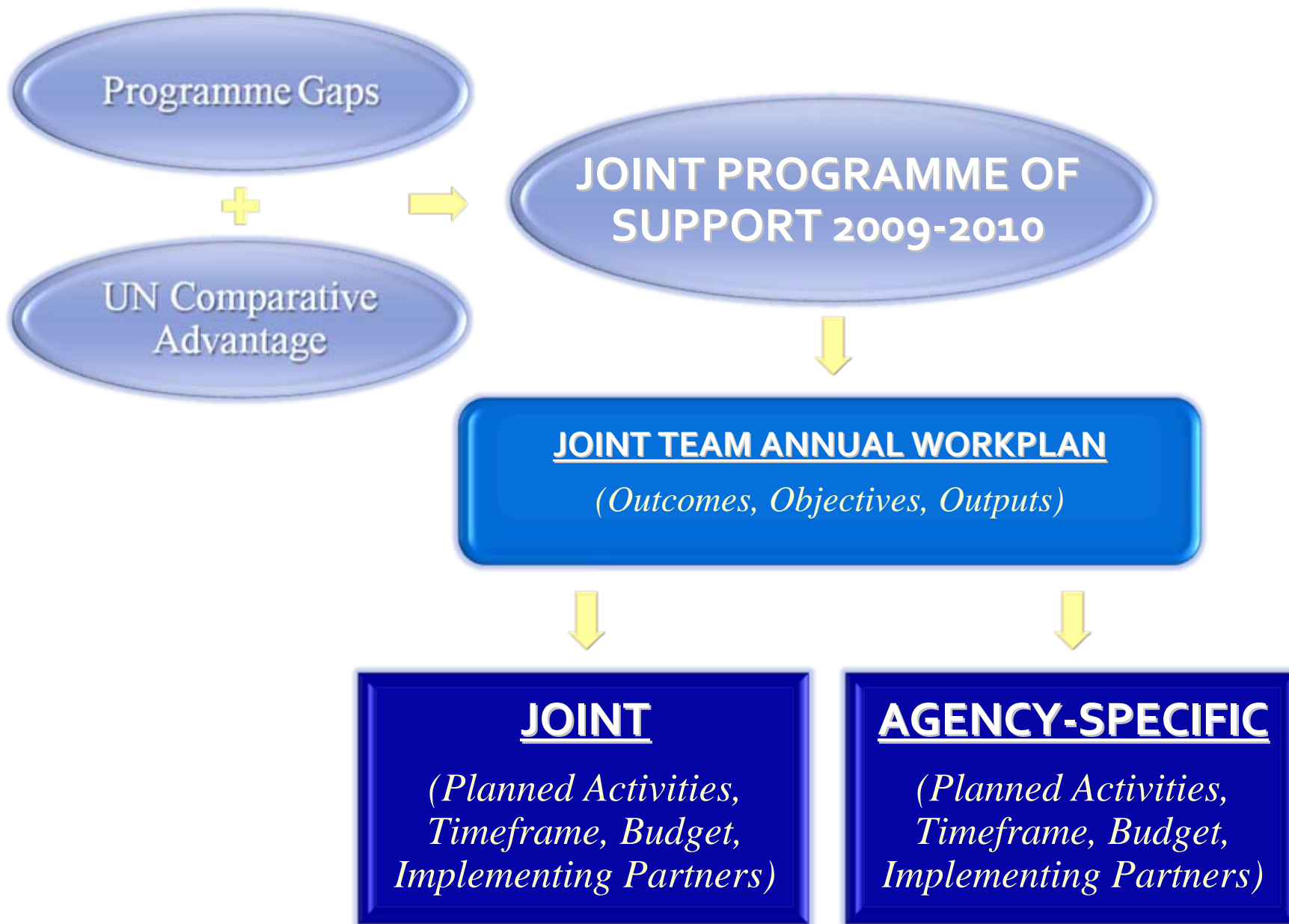
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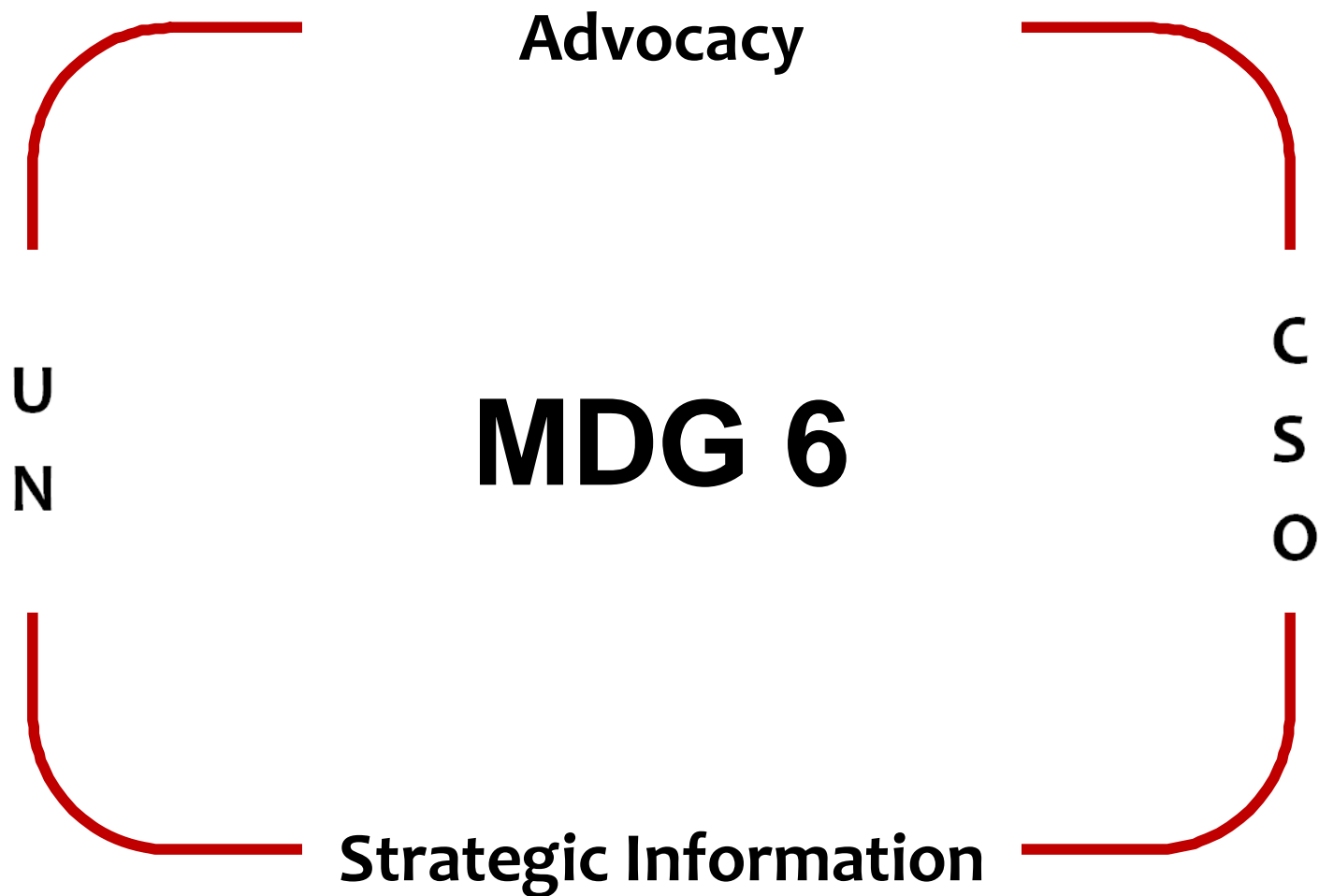


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Joint Team collaboration with Civil Society

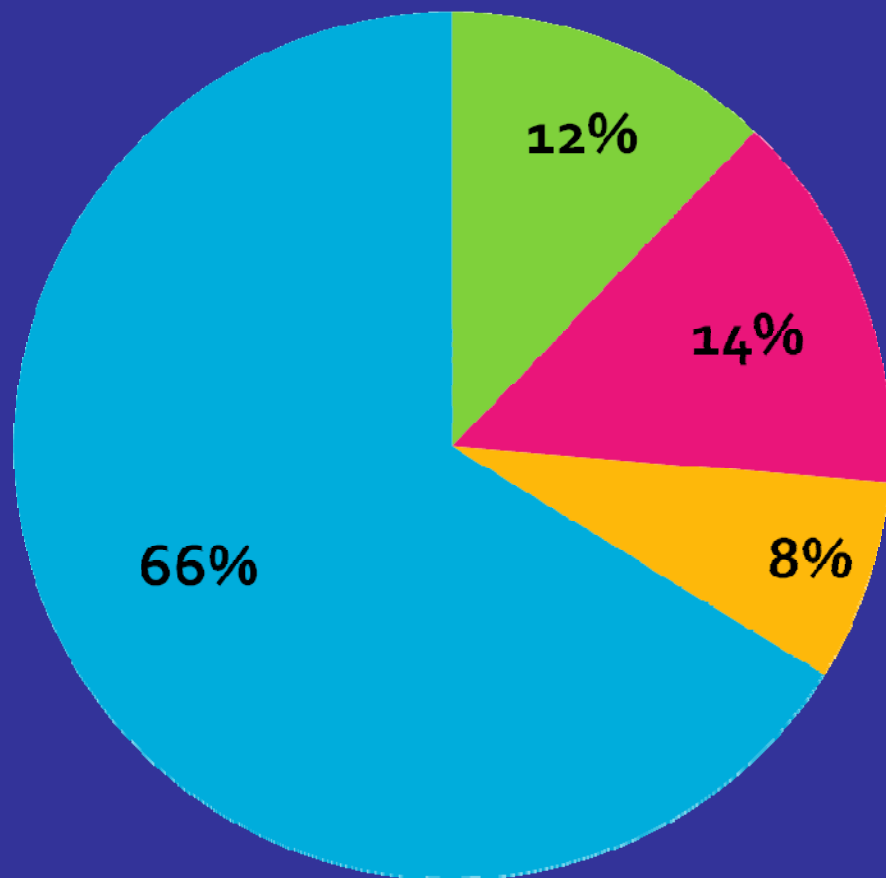


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Funding the Joint Programme of Support



Total 2010 expenditures:
USD1,102,218

- Core
- Supplemental
- Global/Regional resources
- Country-level resources (outside UBW)

Lessons Learned

- Availability of joint programming frameworks has further strengthened an already functioning Theme Group and Joint Team on AIDS in the country.

- UBW operationalization was challenged by:
 - Capacities of local partners
 - Lack of alignment among agencies
 - Planning processes
 - Terminologies, e.g., “expenditure”
 - Global/regional and country goals
 - Tracking and reporting mechanisms

Recommendations

- Integration of the Joint Programme of Support on AIDS in the UNDAF Action Plan
- Harmonization of monitoring and reporting systems
- Tracking and reporting of all resources mobilized and utilized from global to country levels

Financial Reports

2010 Financial Report and 2011 Management Update



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Financial management and reporting

- New accounting standards (IPSAS) enable more comprehensive financial reporting than in the past
- Implementation of a single administrative system expected to enhance reporting and accountability
- Separation of UNAIDS accounts from WHO allows for financial statements to be prepared independently
- Increased investments in risk management, audit and accountability enhancement



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Financial Risk Management in UNAIDS

RISK

Orientation and Training

- Accountability
- Ethics
- Code of conduct

Declaration of Interest

Financial Disclosure

MITIGATION

Investments in core values, staff profiles and competencies

INTERNAL

CONTROLS

Ongoing Risk Assessment, Analysis and Mapping

Financial Delegation & Segregation of Duties

Review and Validation of Contracts and Procurement

Follow-up and Implementation of Audits and Accountability Reviews



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International Public Sector Accounting Standards (IPSAS)

- UNAIDS has used a modified accrual basis of accounting so far but will be adopting IPSAS as of 1 January 2012
- IPSAS accounting is on a full accrual basis in line with the International Financial Reporting Standards (IFRS)
- Under the full accrual basis of accounting, all assets and liabilities are recognised
- Irrespective of the associated cash flows, expenses are recognized when goods or services are delivered and revenues are recognised when a formal commitment exists

Income and funding

- UNAIDS financial situation remains stable with the resource mobilization target for 2010 almost achieved
- To date US\$ 370 million mobilized against the 2010-2011 UBW representing 78% of the total core budget
- Continued strong support is needed to fully fund the 2010-11 UBW

Expenditures and implementation

- Intensification of implementation with 80% of 2010-11 UBW funds expensed and encumbered to date
- Ways of operating with a smaller working capital and fund balance identified
- A reduction in the fund balance by US\$35 million – from 45% to 38% of the biennial budget last year achieved
- The depreciation of the US dollar is putting pressure on the budget – US\$20 million decline in purchasing power



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Management of the fund balance

- On five occasions the PCB has approved drawing down and utilizing part of the fund balance for specific purposes
- Fund balance proposed to cover part of unfunded employee liabilities and the establishment of a building renovation fund
- The remaining fund balance is to serve as working capital to keep activities going while donor contributions come in
- The working capital at the end of the biennium to equal 35 per cent of UNAIDS budget as approved by the PCB

Planning for the future

Employee-related liabilities

- As part of adopting IPSAS, UNAIDS Secretariat will need to recognize, measure and disclose all its liabilities
- Total employee related liabilities amount to US\$ 82.4 million, out of which US\$ 50.2 million are unfunded
- An initial amount of up to US\$ 20 million is proposed to be funded in 2011 from the fund balance
- The remaining amount is proposed to be covered over 5 years or less depending on the availability of funds

Anticipating future costs

Building renovation fund

- UNAIDS building was completed in November 2006 at a cost of US\$ 25.6 million to UNAIDS
- While the building is currently in good condition, no provision has been made for renovations or major repairs
- The establishment of a building renovation fund with an initial amount of US\$2.6 million is proposed
- Annual replenishments of the fund equivalent to the amount of the depreciation of the building are proposed



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