

# **PROCESS AND TIMELINE FOR THE 2026 WORKPLAN AND BUDGET UBRAF 2022–2026**

**Additional documents for this item:** N/A

**Action required at this meeting—the Programme Coordinating Board is invited to:**

- *Take note* of the update on the process and the timeline for 2026 Workplan and Budget;
- Noting with concern the very significant reduction in resource availability for the implementation of PCB-approved Workplan and Budget 2024-2025, *look forward* to receiving, at the PCB in June 2026, reporting on what could be implemented, considering these circumstances;
- *Request* the Executive Director to regularly inform the PCB on the 2025 Workplan and Budget implementation through the PCB Bureau; and
- Recalling decision point 6.2 from the 55th PCB meeting, *request* the Executive Director to present the one-year transitional UBRAF Workplan and Budget for 2026, within the framework of the current UBRAF, for approval at a fully virtual half-day Special Session of the PCB to be held on 8 October 2025.

**Cost implications for the implementation of the decisions:** *none*

## Introduction

1. The 2022–2026 Unified Budget, Results and Accountability Framework (UBRAF), provides the operational framework for the contribution of the Joint United Nations Programme on HIV/AIDS (UNAIDS) to implementation of the 2021–2026 Global AIDS Strategy, endorsed by the Programme Coordinating Board (PCB) at its 48th meeting.
2. At the 55th PCB meeting in December 2024, the Board requested the Executive Director to present the one-year transitional UBRAF Workplan and Budget for 2026, within the framework of the current UBRAF, at the 56th PCB meeting in June 2025. This was to be done on the basis of the findings of the mid-term review of the Global AIDS Strategy 2021–2026, the 2030 target-setting process and the ongoing review of the Joint Programme operating model, while acknowledging the need for coherence and transparency between those parallel processes,
3. At a previous PCB meeting, the Board had also requested that the Executive Director and the Committee of Cosponsoring Organizations (CCOs) report back at the 56th PCB meeting with recommendations for revisiting the Joint Programme's operating model to ensure that the Joint Programme remains sustainable, resilient and fit-for-purpose.<sup>1</sup>
4. The PCB Bureau agreed in February 2025 that, given the urgency of reviewing the operating model and the Board's decision to discuss the matter at the June 2025 PCB session, it would be critical to have the discussions and guidance of the Board on the Joint Programme operating model before presenting the 2026 Workplan and Budget for the Board's approval.
5. To allow for the revisions to the operating model to be taken into account in the 2026 Workplan and Budget, this procedural update outlines the process and timeline to develop the 2026 Workplan and Budget. It includes a proposed decision on holding a fully virtual, half-day Special Session of the PCB no later than early October to approve 2026 Workplan and Budget.

## Framing for the 2026 Workplan and Budget

6. The PCB approved the UBRAF 2022–2026 framework in 2021 in line with the Global AIDS Strategy (2022–2026). At the 52nd PCB meeting in June 2023, the PCB approved the Workplan and Budget for 2024–2025 at the level of a core baseline budget of US\$ 187 million and a full budget of US\$ 210 million.
7. At the 53rd PCB meeting in December 2023, responding to decision point 6.8 from the 52nd PCB meeting, the Secretariat presented the prioritized actions of the Joint Programme in line with a projected core income of US\$160 million annually for 2024–2025 biennium: [Follow-up actions to the 2024–2025 Workplan & Budget](#).
8. In her report to the PCB in December 2024, the Executive Director informed the PCB that the projected core operating budget for 2025 would be revised downwards to US\$ 150 million.

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<sup>1</sup> [Decision point 6.5 from the 53rd PCB](#): Requests the Executive Director and the Committee of the Cosponsoring Organizations to continue to ensure that the Joint Programme remains sustainable, resilient and fit-for-purpose, by revisiting the operating model, supported by external expert facilitation and through appropriate consultations, including with the PCB members and participants, reporting back at the June 2025 PCB meeting with recommendations which take into account the context of financial realities and risks to the Joint Programme and relevant recommendations of the Joint Inspection Unit, recognizing the importance of the findings of the mid-term review of the Global AIDS Strategy and development of a long-term strategy to 2030 and beyond, in aligning the Joint Programme.

9. To adjust to a cash flow reality impacted by reduced donor funding and the February 2025 termination notice from the United States (US) Government, the largest donor to the UBRAF until 2024, further prioritization and cost-cutting measures have been implemented for the 2025 Workplan and Budget. The funding situation is being carefully monitored, particularly with respect to any opportunities for renewed US engagement in the HIV response and UBRAF.
10. The significant decrease in funding experienced since early 2025 had led to prioritization and management measures across the 11 Cosponsors and UNAIDS Secretariat, including further drastic cost-control measures, the inability to transfer all initially planned amounts to some Cosponsors, and a significant ongoing restructuring of the UNAIDS Secretariat and other Cosponsors. At the same time, Cosponsors have faced significant decreases in funding across their respective organizations. This has led to considerable loss of staff and capacity, as well as a reduction in programmes across the Joint Programme at country, regional and global levels.
11. While resources mobilization efforts have further intensified and the situation remains uncertain, it is already clear that it is unlikely that the Joint Programme will fully deliver on the 2025 Workplan. As the situation continues to evolve and some of the measures are yet to be fully decided and unfold, it is too early to assess the full impact of these changes. It is important, however, that the PCB takes note of these significant changes and that the related 2025 performance monitoring and reporting (to be submitted in June 2026) will also be affected.
12. While it is expected that the 2026 Workplan and Budget under the 2022–2026 UBRAF will follow the same overall UBRAF results and budget structure with further prioritization within the new funding landscape, it will:
  - (a) be informed by the findings of Mid-term Review of the Global AIDS Strategy presented in [December 2024](#) to best respond to the most important needs and initial alignment with the main directions of the next Global AIDS Strategy, as per the outline to be submitted to the June 2025 PCB and related PCB decisions; and
  - (b) integrate, to the extent possible, the PCB decisions on the new operating model for a more resilient, fit-for purpose and sustainable model (depending on their level of granularity and timelines for implementation).
13. While the reporting and performance monitoring indicators for the transitional year of 2026 would remain similar to those of the UBRAF 2022–2026, the 2026 Workplan and Budget will also include some suggestions for the overall 2026 Performance Monitoring Report to be more commensurate to the reduced scope of work and capacities, major changes in the operating model and foreseen budget of the Joint Programme. Without reopening or altering in any major way the overall set of performance indicators under the UBRAF for this last transitional year, this may also include further revision or removal of some of the UBRAF indicators and related targets for 2026 (already agreed as part of the 2024–2025 Workplan and Budget) for deprioritized areas of work or if considered no longer relevant due to the evolving HIV epidemic, response and landscape.

### **Timely approval for operationalizing the Workplan and Budget within the ERP and other systems**

14. To have the full results framework and the programme budget allocations operationalized in the Enterprise Resource Planning (ERP) system and more detailed 2026 workplanning and budgets agreed upon across the Joint Programme to be fully operational from January 2026 with related accountability structures in place, PCB

approval of the 2026 Workplan and Budget should occur no later than the first half of October 2025.

15. Drawing on experience in 2021 of the approval of the biennial Workplan and Budget for 2022–2023, a fully virtual Special Session of the PCB is advised. A half-day session would be sufficient and would allow for full participation across all time zones.

### Development of the next “UBRAF or equivalent” for 2027–2031<sup>2</sup>

16. Based on past experiences, the PCB, at its 50th meeting, requested the UNAIDS Executive Director to establish a working group to guide and support the development of the next “UBRAF or equivalent”. At its 55th meeting, the PCB requested this working group to be operational by September 2025 so it can build on the development of the new Global AIDS Strategy and other important complementary processes that are expected to shape the revised operating model for the Joint Programme for the coming years.
17. As per past successful practices in developing the past two UBRAFs, the Terms of Reference of this working group, which will operate under the leadership of the UNAIDS Executive Director, and the call for expert nominations is expected to be shared in July 2025. This will allow the working group to be operational by September 2025.
18. The 2027–2031 “UBRAF or equivalent” will then be submitted for approval at the 56th PCB in June 2026.

### Proposed decision points

#### The Programme Coordinating Board is invited to:

- *Take note* of the update on the process and the timeline for 2026 Workplan and Budget;
- Noting with concern the very significant reduction in resource availability for the implementation of PCB-approved Workplan and Budget 2024–2025, *look forward* to receiving, at the PCB meeting in June 2026, reporting on what could be implemented, considering these circumstances;
- *Request* the Executive Director to regularly inform the PCB on the 2025 Workplan and Budget implementation, through the PCB Bureau; and
- Recalling decision point 6.2 from the 55th PCB meeting, *request* the Executive Director to present the one-year transitional UBRAF Workplan and Budget for 2026, within the framework of the current UBRAF, for approval at a fully virtual half-day Special Session of the PCB to be held on 8 October 2025.

*[End of document]*

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<sup>2</sup> While noting the exact scope, framing, structure and name of the Joint Programme’s strategic framework for 2027–2031 will likely evolve, it is hereby referred to as the next UNAIDS Unified, Budget, Results and Accountability Framework (UBRAF) in this document for ease of reference and alignment with the related PCB decision point.