40th Meeting of UNAIDS Programme Coordinating Board

Agenda Item 4.
Unified Budget, Results and Accountability Framework (UBRAF)
Agenda item 4.1 and 4.2

Performance Reporting and Financial Reporting
Main features of performance monitoring

– Distinguishes contributions of the Cosponsors, Secretariat and joint efforts (39th PCB, decision point 6.2)

– Presents key achievements of Cosponsors and the Secretariat against core and non-core resources (38th PCB, decision point 7.27)

– Independent evaluations complement performance monitoring and evaluation plan for 2017 (38th PCB, decision point 7.3)

– Regional reporting provides additional details of achievements and approaches to fast-track the AIDS response
JPMS – a tool for data collection of strategic information

<table>
<thead>
<tr>
<th>Reporting exercise</th>
<th>Joint Programme Monitoring System (Data collection tool)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Countries</strong></td>
<td>![Image of JPMS interface]</td>
</tr>
<tr>
<td>5 February 2017</td>
<td></td>
</tr>
<tr>
<td><strong>Regions</strong></td>
<td></td>
</tr>
<tr>
<td>17 February 2017</td>
<td></td>
</tr>
<tr>
<td><strong>Global</strong></td>
<td></td>
</tr>
<tr>
<td>3 March 2017</td>
<td></td>
</tr>
</tbody>
</table>

- 100% of all countries with either UNAIDS Secretariat presence, Joint UN Team on AIDS or both, including 33 Fast-Track countries
- All 6 regions of the Joint Programme submitted their reports in JPMS
- HQ level analysis and submissions: 8 strategic result areas, 20 UBRAF outputs and 5 Secretariat functions
1. Planning
2. Implementation
3. Reporting
4. Validation / Analysis

Trend analysis with baseline data, quality assurance and triangulation with relevant data sets

Fewer and better indicators with baselines, milestones and targets

Data collection through the Joint Programme Monitoring System (JPMS)

Shift from monitoring process to monitoring results at country level

2016-2021 UBRAF indicators

2030 | Ending the AIDS epidemic
Implementation review - an integral component of accountability

- A key element to further strengthen accountability of the Joint Programme
- Contributes to future planning across the Joint Programme
- A platform to validate data at all reporting levels
Renewed focus on evaluation

2016 Evaluation Plan

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evaluation on the UNAIDS Technical Support Facilities</td>
<td>Ongoing implementation of the management response</td>
</tr>
<tr>
<td>Russian funding and programme in Eastern Europe and Central Asia</td>
<td>Ongoing implementation of the management response</td>
</tr>
<tr>
<td>Evaluation on the partnership between UNAIDS and the Global Fund</td>
<td>Final report presented to the 40th PCB</td>
</tr>
</tbody>
</table>

2017 Evaluation Plan

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNAIDS Support in Eastern and Southern Africa</td>
<td>Multi-stakeholder steering committee established, desk review and data collection ongoing</td>
</tr>
<tr>
<td>UNAIDS-PEPFAR Initiative on Strengthening Faith Community Partnerships for Fast Track</td>
<td>Multi-stakeholder steering committee established, inception report and methodology finalized June 2017, field data collection July 2017</td>
</tr>
</tbody>
</table>
Reporting against the goals and targets in UNAIDS Strategy

Spotlight on elimination of Mother to Child Transmission
<table>
<thead>
<tr>
<th>Organization</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNHCR</td>
<td>Delivering within a framework of public health, protection and community development</td>
</tr>
<tr>
<td>UNICEF</td>
<td>An AIDS-free generation starting with children</td>
</tr>
<tr>
<td>WFP</td>
<td>Addressing HIV through multiple entry points linked to SDG 2 and SDG 17</td>
</tr>
<tr>
<td>UNDP</td>
<td>Reducing inequalities and social exclusion that drive HIV and poor health</td>
</tr>
<tr>
<td>UNFPA</td>
<td>Delivering integrated HIV/SRH services free of stigma and discrimination</td>
</tr>
<tr>
<td>UNODC</td>
<td>Providing human rights-based and gender-responsive HIV services for people who use drugs</td>
</tr>
</tbody>
</table>
### Cosponsor reporting

<table>
<thead>
<tr>
<th>Organization</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>UN Women</strong></td>
<td>Women living with HIV at the heart of HIV response</td>
</tr>
<tr>
<td><strong>ILO</strong></td>
<td>Scaling up testing, social protection coverage and HIV mainstreaming</td>
</tr>
<tr>
<td><strong>UNESCO</strong></td>
<td>Ensuring all young people have access to comprehensive sexuality education and healthy learning environment</td>
</tr>
<tr>
<td><strong>WHO</strong></td>
<td>Leading health sector response to Agenda 2030</td>
</tr>
<tr>
<td><strong>World Bank</strong></td>
<td>Putting emphasis on sustainability, efficiency and effectiveness of the HIV response</td>
</tr>
</tbody>
</table>
Elimination of mother-to-child transmission

By 2016: 88% of 144 LMICs had adopted B+

- Almost worldwide adoption of Treat All for pregnant women (Option B+)
- Among the Global Plan countries, access to ART for women has increased and new infections in children have decreased remarkably
- In 2016, Thailand, Armenia, Belarus, Anguilla and Monserrat were validated for EMTCT by WHO – making a total of 6 countries that have reached this milestone
Elimination of mother-to-child transmission

- 5.9 million unintended pregnancies averted among HIV positive women
- Three Frees Framework was launched as the successor to the Global Plan
  - The 3-Frees initiative was launched at HLM 2016
  - The Frees are linked to the 4-prongs of the Global Plan but articulate a more “lifecycle” approach
  - A guidance document (with distance learning module) for PMTCT in emergency contexts was developed
Living legacy of the Global Plan to eliminate MTCT

- Model of where Joint Programme has been effective
- Feedback on the work of Joint programme

* JAIDS (Journal of Acquired Immune Deficiency Syndrome) is an independent, interdisciplinary journal on HIV and AIDS related information that brings together peer-reviewed articles, research reviews and epidemiologic reports from around the world.
Role and contributions of the UNAIDS Secretariat

Leadership and advocacy

Partnerships
- Member states
- Civil society
- Bilateral programmes
- Global Fund
- Intergovernmental organisations
- Regional organisations
- Cities partnerships
- Private sector

Strategic information

Coordination

Accountability

UNAIDS an IATI publisher

2030 | Ending the AIDS epidemic
Leadership, advocacy, information and communication

Setting the global agenda, data, science, politics, advocacy

2016 HIGH-LEVEL MEETING ON ENDING AIDS
UNITED NATIONS GENERAL ASSEMBLY
NEW YORK | 8–10 JUNE 2016

FAST-TRACK
ENDING THE AIDS EPIDEMIC BY 2030

2030 | Ending the AIDS epidemic
Partnerships, coordination, governance and accountability

- Extensive efforts to secure resources to support the implementation of the Fast-Track Strategy at a time of budget constraints
- Organizational repositioning to ensure optimal deployment of resources and a Secretariat that is fit for purpose, effective and efficient
- Intensive engagement with Cosponsors to strengthen coherence across Joint Programme despite financial constraints
- Focus on innovation, including cost reductions, and reconfiguring performance management and learning strategy
- Continued efforts on gender balance received recognition and the gender action plan was updated and extended
Overview of the financial situation

• Fifth set of financial statements prepared according to IPSAS accounting standards
• Unmodified ‘clean audit’ opinion provided by the external auditors
• All recommendations of the external audit conducted in 2016 implemented
• Financial situation stabilized during second half of 2016 – but remains tight
• US$ 180 million raised – 75% of resource mobilization target
Income and expenditures in 2016

- Core income totaling US$ 180 million mobilized in 2016 compared to US$ 201 million in 2015 and US$ 233 million in 2014
- Total core expenditures (expenses and encumbrances) amounted to US$ 183 million
- The difference between income and expenses of US$ 3 million covered from the fund balance
- The net fund balance on 31 December 2016 stood at US$ 80 million
Funds mobilized during the last four years and 2017 estimate

- In 2013 core funding totalling **US$ 237 million** was mobilized; **US$ 5 million** below the target

- In 2014 core funding totalling **US$ 233 million** was mobilized; **US$ 9 million** below the target

- In 2016 core funding totalling **US$ 180 million** was mobilized; **US$ 62 million** below the target

- In 2017 it is projected to mobilize the **same level of core funds as in 2016**
Developments in 2017

- So far in 2017 a total of **US$ 107 million** has been mobilized against the core budget.
- It is projected to raise the same amount as for 2016, which represents **75%** of the target for 2017.
- **Reduced contributions** from key donors and the strong US dollar explain the drop in funding (as 70% of the core funding is in other currencies).
- **Additional contributions are urgently needed** to close the **25% gap** between the projected income and the approved budget for 2017.
2017 core contributions from top donors
(in US dollars)

- United States of America: 45
- Sweden: 26
- Netherlands: 19
- Norway: 19
- Switzerland: 15
- Germany: 10
- Luxembourg: 6
- Belgium: 5
- Denmark: 4
- Canada: 4
- Australia: 4
- Ireland: 3

(*) Estimated amount based on last year's contribution level
Continued efforts to reduce expenditures

- Secretariat core expenditures were reduced from US$ 201 million in 2011 to US$ 159 million in 2014
- Between 2014 and 2016 Secretariat core expenditures were reduced further to US$ 140 million
- Representing a total decrease of US$ 61 million compared to 2011 (- 31%)
External audit recommendations

Areas identified by the external auditors where financial management and governance of resources could be improved:

1. Development of a structured management accountability framework to further enhance accountability and transparency

2. Finalisation of an internal control framework to strengthen adherence to policies, procedures, rules and regulations

3. Continued efforts to strengthen succession planning, including forecasting of vacancies as well as leadership and other training
Internal audit - overall recommendations

In 2016 the internal auditors identified the following areas that require strengthening:

1. Timely processing of payments to suppliers in some offices to avoid backlogs

2. Recurring situations of single-sourcing, thereby not fully adhering to procurement procedures

3. Asset management, owing to discrepancies between the fixed assets register and physical inventories

4. Internal coordination on administrative procedures

Good practices were observed in quality assurance and IT helpdesk functions, as well as travel policy modifications and implementation
Measures in response to JIU recommendations on fraud

- Strengthened anti-fraud culture and whistle-blower protection
- Updated contractual instruments with anti-fraud clauses
- Adopted common definitions of the UN system
- Strengthened implementation of enterprise risk management strategy
- Central intake for fraud reporting
- Vendor ineligibility policy
- Revised Internal Control Framework

Strengthening anti-fraud and anti-corruption efforts at UNAIDS
Agenda item 4.3

2018-2019 budget
The budget is based on the 2016-2021 Strategy and UBRAF, decisions of the UNAIDS Board, progress to date against the Fast-Track targets, lessons learned in implementing the UBRAF, and recommendations of the Global Review Panel.

It is aligned with the QCPR recommendations and takes into account the unpredictable financial environment.
Development of the 2018-2019 budget

The development of the budget has proceeded in parallel with the work of the Global Review Panel.

The budget also takes into account:

• The Political Declaration and other global commitments, following the adoption of the 2016-2021 UNAIDS Strategy
• Data on achievements and challenges, regional consultations, a global peer review by the Cosponsors and Secretariat
• Recommendations of external reviews, e.g., the Multilateral Organization Performance Assessment Network (MOPAN)
Key features of the UNAIDS 2018-2019 budget

A dynamic, differentiated and realistic resource planning, mobilisation and allocation model responding to evolving priorities and an unpredictable funding environment

- Protecting the Secretariat’s core funding for its leadership, advocacy, strategic information, and accountability functions
- Providing a minimum allocation from the core budget to each Cosponsor to offer a degree of predictability in fulfilling respective roles and engagement

Country and regional priorities at the heart of UNAIDS efforts with a strong focus on Fast-Track countries and a core package of support provided to all countries

- Beyond a minimum core allocation of US$ two million per year for each Cosponsor, additional funding will be available in the form of country envelopes
- Country envelopes focus on Fast-Track countries and populations in greatest need in other countries, based on contextual priorities and bottom-up approaches
Key features of the UNAIDS 2018-2019 budget

A minimum allocation of core funding provided to the Cosponsors with additional funding provided through country envelopes to leverage joint action

- The total amount that the Secretariat expects to raise against the core budget has been reduced from US$ 242 million to US$ 184 million per year
- To fully fund the UBRAF - an additional US$ 58 million per year to be raised as supplemental core funds by the Cosponsors and the Secretariat

Strengthened accountability and transparency through more comprehensive planning and reporting covering both core and non-core resources

- The analysis of progress against milestones and targets improved and more details will be provided on core and non-core expenditures
- The quantity and quality of independent evaluations increased and sustained with regular reporting back to the Board
The core budget remains US$ 484 million, as in previous biennia.
Revised resource mobilization and allocation model

- US$ 140 million to adequately resource the UNAIDS Secretariat following the repositioning and staff/expenditure reductions in 2016
- US$ 2 million to each Cosponsor to offer a degree of predictability in fulfilling respective roles
- US$ 22 million to Cosponsors at country level in the form of country envelopes to leverage joint action in 33 Fast-Track countries and in support of populations in greatest need in other countries
- Supplemental funds to address particular epidemic and country contexts raised by the Cosponsors and Secretariat (up to US$ 58 million)
- Continued support to more than 100 countries where the Joint Programme currently works
Priorities and milestones against Fast-Track targets

V. JOINT PROGRAMME PRIORITIES

• Analysis of progress and challenges across all regions and countries

• Identification and presentation of programmatic priorities and milestones
Regional focus

Regional targets and priorities identified for the Joint Programme

A. ASIA AND THE PACIFIC

2019 targets and priorities for the Joint Programme in Asia and the Pacific

HIV testing and treatment
- 85% of people living with HIV who know their status are on treatment (increase from 65%)
- Ensuring that all countries in the region adopt and implement “Treat All”.

Increased regional median of HIV testing among key populations (people who inject drugs from 30% to 60%, sex workers from 45% to 70%, and men who have sex with men from 42% to 70%).
- Ensuring that at least eight countries have policies that enable community-based testing.
- Developing innovative models for reaching key populations, including self-testing and online supported testing.

HIV prevention among young people and key populations
- Increased access of young key populations to HIV prevention and testing services (testing coverage for people who inject drugs from 21% to 50%, for young sex workers from 38% to 60%, for young men who have sex with men from 35% to 70%).
- Regional advocacy for lowering the age of legal consent for HIV testing.
- Transforming unequal gender norms, which affect boys and girls differently.
- Development and scale up of innovative approaches, including internet and mobile telephone-based mobile outreach.

70% PMTCT coverage in the region (39% in 2015)
- Provision of technical support.
- Strengthened integration with maternal and child health services.
- Addressing gender-related barriers facing women who are living with HIV.
- Technical support for elimination certification in three countries.
- At least 15,000 men who have sex with men on PrEP in eight countries.
- Roll out of PrEP programmes in nine countries.
- Regional advocacy and technical support to community-based organisations for strengthened capacity implementation.

Core and non-core funds and staff presence at country level presented by organization

Table 10. Estimates of core and non-core funds in Asia and Pacific 2018–2019

<table>
<thead>
<tr>
<th>Organization</th>
<th>Core funds</th>
<th>% Fast-Track countries</th>
<th>Non-core funds</th>
<th>% Fast-Track countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNHCR</td>
<td>348,700</td>
<td>30%</td>
<td>3,138,400</td>
<td>32%</td>
</tr>
<tr>
<td>UNICEF</td>
<td>632,000</td>
<td>70%</td>
<td>18,400,000</td>
<td>56%</td>
</tr>
<tr>
<td>WFP</td>
<td>86,500</td>
<td>100%</td>
<td>2,288,200</td>
<td>100%</td>
</tr>
<tr>
<td>UNDP</td>
<td>550,000</td>
<td>50%</td>
<td>1,400,000</td>
<td>55%</td>
</tr>
<tr>
<td>UNFPA</td>
<td>563,600</td>
<td>18%</td>
<td>11,068,700</td>
<td>41%</td>
</tr>
<tr>
<td>UNODC</td>
<td>1,040,000</td>
<td>86%</td>
<td>200,000</td>
<td>47%</td>
</tr>
<tr>
<td>UN Women</td>
<td>640,000</td>
<td>63%</td>
<td>600,000</td>
<td>72%</td>
</tr>
<tr>
<td>ILO</td>
<td>479,000</td>
<td>67%</td>
<td>1,504,300</td>
<td>91%</td>
</tr>
<tr>
<td>UNESCO</td>
<td>480,000</td>
<td>64%</td>
<td>643,200</td>
<td>26%</td>
</tr>
<tr>
<td>WHO</td>
<td>852,000</td>
<td>100%</td>
<td>22,750,000</td>
<td>36%</td>
</tr>
<tr>
<td>World Bank</td>
<td>910,000</td>
<td>100%</td>
<td>2,030,000</td>
<td>76%</td>
</tr>
<tr>
<td>Secretariat</td>
<td>22,895,000</td>
<td>48%</td>
<td>8,000,000</td>
<td>65%</td>
</tr>
<tr>
<td>Grand total</td>
<td>29,453,700</td>
<td>53%</td>
<td>72,528,800</td>
<td>51%</td>
</tr>
</tbody>
</table>

Joint Programme country presence in Asia and the Pacific

Presence of UNAIDS Secretariat
- Yes
- No

Number of Cosponsors present
- With a minimum of 0.3 staff full time equivalent dedicated to the Joint Programme

Source: 2010 staff data projections

UNAIDS
Country focus and country envelopes

Country targets as a basis for priority actions – and greater accountability

Establishment of country envelopes:

- Formula based on epidemic, economic, social, structural and other parameters
- Process involving the Secretariat and Cosponsors to identify joint actions within the envelopes
- Allocations based on clear deliverables, milestones, regular monitoring and reporting
Strengthened performance monitoring and reporting

A stronger and more comprehensive monitoring and evaluation framework based on the recommendations of the Global Review Panel

- Improved indicators, data quality and analysis of progress against milestones and targets
- More detailed information on non-core expenditures and additional details on core expenditures
- Robust monitoring and reporting against country level allocations and deliverables
- Increased number and improved quality of independent evaluations and regular reporting back to the PCB