



30 April 2009

**Second meeting of the subcommittee *ad interim* of
UNAIDS Programme Coordinating Board
Geneva, Switzerland
16 April 2009**

**Annexes of the report of the
Second meeting of the PCB subcommittee**

8 April 2009



UNAIDS/PCB/SC(02)/01. rev1

SUBCOMMITTEE *AD INTERIM* OF THE PROGRAMME COORDINATING BOARD

Second meeting

Date: 16 April 2009

**Venue: Kofi A. Annan Conference Room (UNAIDS/WHO building, ground floor),
Geneva**

Time of meeting: 10h00 - 13h00 and 14h00 - 17h30

Proposed agenda

(Coffee: 09.30-10.00)

1. Opening of the meeting and adoption of the agenda

The Chair will open the meeting, propose the adoption of the agenda and provide a short synopsis of the last meeting.

2. Review of the draft 2010-2011 Unified Budget and Workplan

UNAIDS Secretariat will present a draft of the 2010-2011 Unified Budget and Workplan and the subcommittee will be asked to review it and, in accordance with the mandate given by the PCB, make recommendations on:

- the overall priorities, scope and structure of the UNAIDS Budget and Workplan
- the expected results and broad activities of the Unified Budget and Workplan

Document: UNAIDS/PCB/SC(02)/01.1 UNAIDS 2010-2011 Unified Budget and Workplan.

(Lunch: 12.30-14.00)

3. Review of the proposed 2010-2011 performance monitoring framework

UNAIDS Secretariat will present the proposed performance monitoring framework for the 2010-2011 UBW and the subcommittee will be asked to review and comment on the framework, indicators, targets and benchmarks according to the mandate given to the subcommittee by the PCB.

Document: UNAIDS/PCB/SC(02)/01.2 UNAIDS 2010-2011 Performance Monitoring Framework.

4. Review of other documents and follow up to previous PCB decisions

UNAIDS Secretariat will present the interim financial implementation reports as well as draft performance monitoring report for the current biennium as well as a summary of follow-up on the implementation of previous decisions on the UBW. The subcommittee is requested to take note of the implementation of previous decisions and provide advice and guidance on the financial and performance monitoring reports.

Documents: UNAIDS/PCB/SC(02)/01.3 UNAIDS Performance Monitoring Report for 2008; UNAIDS/PCB/SC(02)/01.4 UNAIDS Unaudited Interim Financial Report for 2008.

(Coffee: 15:30-16:00)

5. Conclusions and recommendations of the subcommittee

The rapporteur of the meeting will summarize the conclusions and recommendations of the subcommittee to be considered in finalizing the 2010-2011 UBW and related documents.

6. Process for preparation of the report of the subcommittee to the PCB

The Chair will ask subcommittee members to agree on the format, content and scope of the report of the subcommittee to the June 2009 PCB.

7. Closure of the meeting

The Chair will close the meeting by requesting members of the subcommittee to provide UNAIDS Secretariat any additional comments they or members of their respective constituencies may have on the 2010-2011 UBW and/or the performance monitoring framework by April 26, 2009 to enable documents to be finalized and translated in time for the meeting of UNAIDS Programme Coordinating Board in June 2009.



UNAIDS/PCB/SC(02)/01.1
8 April 2009

**Second meeting of the subcommittee *ad interim* of
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UNAIDS 2010-2011 Unified Budget and Workplan

Additional documents for this item:

None

Action required at this meeting - the Subcommittee *ad interim* of the Programme Coordinating Board is invited to:

Review the document and, in accordance with the mandate given by the PCB, make recommendations on:

- *the overall priorities, scope and structure of the UNAIDS Budget and Workplan*
- *the expected results and broad activities of the Unified Budget and Workplan*

I. Introduction and overview

This document presents UNAIDS Unified Budget and Workplan (UBW) for 2010-2011. It describes the overall context for the work of UNAIDS, the focus of collaborative efforts, the expected outcomes and how these will be achieved, and the ways in which UNAIDS intends to operate more effectively and efficiently. The development of the UBW has been guided by the 2007-2011 Strategic Framework for UNAIDS support to countries' efforts to move towards Universal Access to HIV prevention, treatment, care and support (UNAIDS/PCB(23)/08.27). In addition, the 2010-2011 UBW reflects the priorities agreed to between UNAIDS new Executive Director and the Committee of Cosponsoring Organizations. The UBW provides the overall programmatic and operational direction for UNAIDS Cosponsors and Secretariat for the 2010-2011 biennium, building on lessons learnt from previous UBWs, and recognizing the need for flexibility to remain relevant in the evolving global AIDS response.

The 2010-2011 UBW emerges at a pivotal moment in the AIDS response. While the "long-term emergency" perspective that has characterized the response in the first 25 years has yielded important progress, it is clear that an approach is needed that addresses both short-term behavioural challenges and longer-term structural challenges. For every two people placed on antiretroviral therapy, an additional five people become newly infected with HIV. While a range of evidence-informed HIV prevention strategies are proven effective in reducing the risk of HIV transmission, efforts to slow the continued spread of the epidemic are hindered by insufficient progress in addressing the underlying social determinants of HIV risk and vulnerability. High levels of discrimination against people living with HIV, against women and against men who have sex with men, people who use drugs and/or sell sex combined with punitive laws and punitive law enforcement continue to hold back effective national responses.

Formulation of this new biennial budget and workplan has also taken place in the midst of a severe global economic downturn, increasing the challenges facing the AIDS response.

Though the exact impacts of the crisis on the epidemic and the HIV response are as yet unknown, there are already clear indications in a number of countries that both treatment and prevention may be adversely affected. Furthermore, the crisis will lead to increased inequality, which has been consistently associated with poorer population health outcomes and increased HIV prevalence. Lastly, reduced financing options may have grave implications for attaining Universal Access

Under the 2010-2011 UBW, UNAIDS will intensify its advocacy for a strong, sustained response to the epidemic, reminding national governments, donors and key opinion leaders of the soundness of HIV-related investments and the necessity of protecting gains in achieving universal access. Through strengthened and better coordinated technical support and strategic information, UNAIDS will assist countries and programme implementers in maximizing the efficiency and impact of available funding.

The 2010-2011 UBW reflects UNAIDS' determination to take the Joint Programme to a new level of effectiveness. Moving beyond process indicators and activities to

monitor efforts and effectiveness, the UBW for 2010-2011 is an important tool to make the Joint Programme as a whole, as well as its individual parts, accountable for specific, concrete results. While continuing to work across the breadth of the AIDS response, the 2010-2011 UBW provides for intensified, focused action to accelerate progress in selected areas. Through the 2010-2011 UBW, UNAIDS will strengthen existing accountability mechanisms to enhance transparency and promote increased strategic impact.

1. Universal Access as the unifying theme and common platform

In 2006, Member States agreed to scale up towards the goal of universal access to HIV prevention, treatment, care and support by 2010. The global embrace of universal access built on a comprehensive array of time-bound commitments that Member States had endorsed at the 2001 United Nations General Assembly Special Session on HIV/AIDS.

The goal of universal access as a human rights imperative and a key component of achieving the Millennium Development Goals has unified diverse stakeholders worldwide in a common effort to transform the HIV response and to establish the foundation for long-term success. UNAIDS has made universal access its central priority and the guiding platform for all its efforts, which will be based on expanded partnerships, with a strong commitment to the empowerment of people living with HIV, women and young people, other key populations, as well as responsiveness to communities' needs. This is particularly important given the possible negative effects of the economic crisis on these key populations.

Universal access is more than a time-bound goal. It represents a different way of approaching international health and development. Universal access builds on the broadest possible partnerships at all levels, standing in solidarity with people living with HIV and responding to the needs and perspectives of the communities most affected and/or most marginalized in the epidemic. The goal of universal access is grounded in universally accepted principles of human rights, including the rights to health, dignity and non-discrimination. Discrimination against people living with HIV and vulnerable populations and gender inequality are incompatible with universal access, and political and programmatic steps to address these must be taken.

The commitment to universal access both supports and draws inspiration from the broad-based Millennium Development Goals (MDGs) that Member States have pledged to achieve by 2015. Universal access for HIV prevention, treatment, care and support is vital to the global aim of halting and beginning to reverse the epidemic by 2015, as envisaged in the sixth MDG. Universal access also accelerates progress towards international targets for reducing poverty and hunger, promoting women's equality as well as women's and children's health. In turn, advances in women's equality, poverty reduction, and strengthening health services for women and children quicken progress towards universal access to HIV prevention, treatment, care and support. Commitment to long-term and predictable assistance to achieve the MDGs is especially critical at this particular juncture in order to achieve universal access.

Universal access has been tailored to specific country settings through the establishment by countries of national targets. As of March 2009, 111 countries had established such national universal access targets following inclusive, evidence-based stakeholder consultations. These targets are ambitious, but experience to date demonstrates that they are achievable. As country contexts and epidemics vary widely within and between regions, national universal access targets are not uniform. Nor will all countries pursue the same path or timeline to achieve universal access, as national epidemics, needs and capacities differ considerably throughout the world. Achieving universal access requires targeting 'AIDS risk' based on country realities with a clear focus on critical sectors and policies. With the specific outcomes described in this document in mind, and in the context of the economic crisis, UNAIDS seeks in 2010-2011 to intensify assistance to countries and other partners where progress towards universal access is lagging.

The UBW takes into account that what is known as the global AIDS epidemic is, in reality, an amalgamation of multiple epidemics that often vary considerably between and within regions and countries. Given the widely divergent nature of national epidemics, the need to "know your epidemic and your response" is especially critical to success. Thus, the 2010-2011 UBW intensifies UNAIDS efforts to assist countries understanding and addressing the unique dynamics and characteristics of national and sub-national epidemics. This is key in the current climate of uncertain resources and competing priorities to ensure that resources are utilized in the most effective way.

2. Accelerating progress by enhancing effectiveness and impact

The intensified focus on results in the 2010-2011 UBW highlights the need to use funding as effectively as possible to optimize impact – an imperative that is underscored by the global economic crisis. This is as true for UNAIDS as it is for all other stakeholders in the HIV response. Under the 2010-2011 UBW, UNAIDS will take the following steps to improve its effectiveness and enhance its impact:

- *Maximize synergies and capacities.* Focusing on specific concrete outcomes and basing its strategies on the best available scientific evidence and technical knowledge, UNAIDS will in 2010-2011 intensify its collective effort to achieve measurable impact for the people most affected by the epidemic. United in a commitment to human rights and gender equality, the Joint Programme will intensify action to accelerate progress towards universal access and achievement of the MDGs. Resources are allocated to areas that are lagging behind or that need to be expanded. Bringing together the diverse expertise reflected in the 10 Cosponsors and the Secretariat, the 2010-2011 UBW aims to galvanize and facilitate comprehensive responses to AIDS that integrate prevention, treatment, care and support.
- *Advocate for a strong HIV-specific response while linking the HIV-response to broader development outcomes.* With attention to developments in the financial, political and international development and human rights contexts, UNAIDS will make the case for scaling-up HIV-focused programmes and policy responses while capturing non-HIV-specific development gains to strengthen the AIDS response. UNAIDS will promote a response to the epidemic that is exceptional, but one that is not undertaken in isolation. In

2010-2011, UNAIDS will intensify efforts to integrate HIV with other important health and development initiatives and to buttress health, education, social protection, justice, and civil society in the context of HIV scale-up.

- *Strengthen UNAIDS' role as a bridge and broker.* Under the 2010-2011 UBW, UNAIDS will improve the quality, coordination and flexibility of technical support to assist countries in moving towards universal access. UNAIDS will intensify its efforts to address the weakness and fragmentation of country systems and mechanisms to accelerate scaling-up and increase the impact of national efforts through advocacy, brokering, convening and consensus building. In accordance with the Three Ones principles and the Paris Declaration on Aid Effectiveness, UNAIDS will work with diverse partners and stakeholders to promote alignment of external resources to national priorities.

3. Emphasizing results and accountability

At country level, the AIDS response occurs in an increasingly complex environment, with a growing array of stakeholders. The expansion of partners has increased the importance of coordination and harmonization among the UN, governments, bilateral and other multilateral programmes, civil society and foundations. UNAIDS will strengthen and harmonize its coordination efforts to ensure that resources are directed towards national priorities, action plans and achieving results.

Identifying the behaviours and social conditions that are most associated with HIV transmission is key to achieving universal access. In 2010-2011 UNAIDS will intensify its programmatic and advocacy emphasis on strengthening national ownership, responsibility and accountability. UNAIDS will facilitate global dialogue on harmonization and alignment to include a wide range of stakeholders. UNAIDS will also prioritise improving coordination of the UN system response to AIDS in line with the recommendations of the global task team and the findings of the Secretary-General's panel on system-wide coherence.

UNAIDS will intensify its efforts to "deliver as one" at country level, while preserving sufficient flexibility to match country-level needs with the particular expertise and comparative advantage of the different members of the Joint Programme. As one reflection of UN reform, UNAIDS will work in 2010-2011 to significantly increase the number of countries with joint UN programmes of support for national HIV programmes, with particular attention to high-prevalence countries and those that are lagging in moving towards universal access. UNAIDS will also redouble efforts to increase the number of UN Development Assistance Frameworks that reflect timely, strategic support to national AIDS responses. While drawing support from and closely interacting with broader development efforts, UNAIDS will work to ensure that the AIDS response challenges and inspires international development generally.

The 2010-2011 UBW is accompanied by a Performance Monitoring Framework. In keeping with the overall strategic aims described in this document, the Performance Monitoring Framework presents the specific outcomes and outputs for the 2010-2011 UBW, identifying what each Cosponsor or the Secretariat will be responsible for and how this will be monitored. With the goal of promoting results-based management, transparency and accountability, the Performance Monitoring Framework contains a series of measurable indicators to permit objective

assessment of the Joint Programme's success in achieving its strategic aims for the biennium. The Performance Monitoring Framework mandates rigorous reporting of progress and results, including a mid-term review and annual reporting to the Programme Coordinating Board. The Performance Monitoring Framework will be presented as a separate document at the June 2009 meeting of the Programme Coordinating Board.

4. Evolution and development of the UBW

The UBW is a unique instrument in the United Nations system that has helped unite the broader UN family in the AIDS response. As a joint budget and workplan of the 10 Cosponsors and a Secretariat, the biennial UBW, working in concert with country level joint UN programmes of support on AIDS, has continually evolved to meet the constantly changing demands of the response to HIV at global, regional and country levels. The 2010-2011 UBW focuses on the outcomes necessary to support universal access. Peer review by the Cosponsors and Secretariat has aimed to reduce waste and duplication in the new UBW and to maximize the Joint Programme's success in accelerating achievement of concrete progress towards universal access.

Development of the 2010-2011 UBW has occurred in the context of a global economic downturn. The 2010-2011 UBW provides financial resources to the Joint Program at the same level as that of the current biennium. Yet the need for effective UNAIDS action will not remain static; on the contrary, with the 2010 universal access milestone looming, the urgency of UNAIDS assistance to countries and other stakeholders will intensify, and a strengthening of HIV prevention efforts is essential to long-term success in the HIV response. Under the 2010-2011 UBW, the Joint Programme aims to maximize the efficiency and impact of UBW funding, building on lessons learnt, improving the quality and coordination of support for scaling up, and taking account of the synergies and comparative advantages and expertise within the Joint Programme.

II. Action agenda for moving towards universal access

While endeavoring to strengthen and support all aspects of national responses, the Joint Programme will intensify its efforts in eight specific areas. These areas have been selected through a series of consultations between UNAIDS Secretariat, Cosponsors, communities, civil society and a broad array of stakeholders. The outcome areas are interlinked; progress on one will contribute to progress in others. In many cases a single programmatic activity can promote action for more than one of the outcome areas. Realization of these priority areas will accelerate progress towards universal access and leverage gains in the AIDS response to achieve wider development outcomes.

Action in the eight priority areas cannot, however, contain and reverse the AIDS epidemic without a clear focus on preventing sexual transmission of HIV. Sexual transmission accounts for 80 percent of new HIV infections world wide, and in generalized epidemics, even more. Slowing and beginning to reverse new infections requires a combination of efforts focused at individual, community, system, and societal levels: accessible services and commodities especially male and female

condoms; stronger sexual and reproductive health services, including male circumcision and screening; and counselling and treatment for STIs to reach people at risk. Improved education and communication that builds demand for prevention and that generates debate about social and sexual norms that increase risk, such as multiple and concurrent partnerships is also required. Additionally, there is the need for supportive laws and policies, and social movements which build social capital and positive social and sexual norms while working to change attitudes and traditions that increase risk or vulnerability to infection.

The key challenge is to tailor the mix of approaches to local settings - countries must know their epidemic, the populations most at risk including sex workers and their clients, and men who have sex with men, and the underlying social dynamics such as gender inequality and multiple and concurrent sexual partnerships that perpetuate vulnerability and increase risk. Without markedly greater and sustained success in preventing sexual transmission of HIV, including increased access to HIV testing and counseling, and leadership for prevention from people living with HIV, efforts to achieve the eight priority outcomes will fail, and the toll and burden of epidemic will continue to mount.

In 2010-2011 UNAIDS will focus on galvanizing measurable progress in the following areas:

1. *Preventing mothers from dying and babies becoming infected with HIV.*

Between 2005 and 2007, coverage for services to prevent mother-to-child transmission of HIV in low- and middle-income countries rose from 15 per cent to 33 per cent, contributing to significant reductions in the annual number of children newly infected with HIV. Effective HIV prevention of mother-to-child transmission involves a comprehensive package of interventions, including primary prevention of HIV infection among women of reproductive age, prevention of unintended pregnancy among women living with HIV, counseling and support on infant feeding, as well as antiretroviral regimens for mothers, cotrimoxazole prophylaxis for mothers and infants and early infant diagnosis and initiation of antiretroviral therapy for infants. Experience in both high-income and resource-limited settings demonstrates the feasibility of moving towards the elimination of mother-to-child transmission of HIV.

In an effort to accelerate progress towards universal access to prevention of mother-to-child HIV transmission, in 2010-2011 UNAIDS will:

- provide programmatic leadership and advocate for strong political commitment, enabling policies and data-driven approaches in planning and implementing service delivery to reach women in need, their children and families living in 25 countries with a high burden of paediatric HIV infection;
- advocate for and support countries to integrate HIV services into sexual and reproductive health and maternal and child health services;
- facilitate the strengthening of strategic information systems for monitoring and evaluation of PMTCT programmes, including quality

and coverage of services, impact on transmission, morbidity and mortality, and for improving service delivery;

- increase production and dissemination of normative guidance on infant diagnosis and testing, infant feeding, antiretroviral therapy, and scaling up of prevention services in antenatal settings;
- support an increase in nutritional services in paediatric care, support and treatment to improve medical outcomes and service utilization;
- promote the acceleration of components of PMTCT which are lagging, including primary prevention of HIV infection among women of reproductive age, prevention of unintended pregnancies among women living with HIV, and provision of care, treatment and support to mothers and their partners who are living with HIV;
- promote increased coverage of prevention of mother-to-child transmission services for most-at-risk and vulnerable populations, including drug users, sex workers and in refugee, internal displacement and other humanitarian settings.

2. *Ensuring people living with HIV receive treatment and essential complementary interventions.*

Underlying weaknesses in health systems – including inadequate staffing, insufficient worker training, poor patient tracking systems, and fragmented systems for procurement and supply management of drugs and diagnostics – hinder treatment scale-up in many countries and can lead to potentially lethal disruptions in life-saving medical services for people living with HIV. In addition, many lack access to vital complementary actions such as targeted food and nutrition support. These systemic weaknesses are compounded by the current severe fiscal and economic crises many countries are facing. Sexual and reproductive health, drug dependence, tuberculosis, nutritional support and HIV services are often separate, diminishing the effectiveness of programmes in all these areas. Despite the encouraging increase in the number of children receiving antiretroviral therapy, newborns and infants are often not being diagnosed in a timely manner, worsening medical outcomes and potentially depriving them of the benefits of treatment advances.

Antiretroviral therapy, by suppressing viral load, may reduce the risk of HIV transmission, thereby having a significant impact on HIV prevention efforts. The potential role of ART in HIV prevention requires further attention, along with the role of antiretroviral drugs in pre-exposure and post exposure prophylaxis. People living with HIV need to access broader prevention services to protect and improve their health, such as clean water supplies, vaccinations and prevention of other co-infections and opportunistic infections.

Through evidence informed normative guidance and policy formulation in 2010-2011 UNAIDS will:

- update and disseminate normative guidance on HIV treatment and care to ensure national programmes are guided by science and good

- practices, including for the management of opportunistic infections and co-infections (in particular tuberculosis and hepatitis B and C);
- provide technical support and assistance to countries in planning and implementing treatment and care programmes;
 - help countries maximize utilization of resources through intensified expenditure tracking, public expenditure reviews, economic research, and epidemiological syntheses;
 - support and promote strategies for strengthening human resources for HIV and more efficient delivery of treatment, including HIV treatment and care for health workers, task shifting, service decentralization, and enhanced strategic information;
 - provide technical assistance for strengthening procurement and supply management systems and strategic information on accessing high quality and more affordable HIV-related medicines, diagnostics and commodities;
 - integrate food and nutrition in HIV services to improve medical outcomes and accessibility of treatment;
 - strengthen efforts to ensure early diagnosis of children, greater access to pediatric HIV formulations, and increased availability of cotrimoxazole;
 - focus on promoting equal access to services for people most-at-risk including drug users, sex workers, men who have sex with men, and prisoners, and vulnerable populations such as those affected by humanitarian crises;
 - ensure that the special vulnerability of PLHIV is recognized in emergencies;
 - examine the potential impact of antiretroviral therapy on HIV prevention.

3. *Keeping people living with HIV from dying of TB.*

Even though tuberculosis is both preventable and curable, it remains the leading cause of death among people living with HIV. In 2007, the majority of TB patients in high-prevalence countries were not screened for HIV, and only 600,000 of the targeted 14 million people living with HIV were screened for TB. While progress is apparent in reducing TB incidence in some regions, HIV is contributing to a resurgence of the disease in high-burden countries. Furthermore, the threat of drug resistant TB is increasing, producing unacceptably high mortality in people living with HIV. The global TB and HIV efforts face many similar challenges in mobilizing resources, accelerating research, meaningfully engaging affected communities, and overcoming barriers to implementation in order to reach the most marginalized and most at risk populations, e.g., the urban poor, prisoners and other detainees, drug users, sex workers, and men who have sex with men, and vulnerable populations, e.g., populations of humanitarian concern (refugees, internally displaced people and others) and mobile populations. Timely diagnosis and treatment of TB in people living with HIV are critical to reducing the rate of HIV-related mortality.

In 2010-2011, UNAIDS will:

- advocate for countries to develop national HIV/TB strategies and operational plans;
- update normative guidance on the management of HIV and TB coinfection in various settings including workplaces;
- provide technical support for strengthening of strategic information on HIV and TB, including the implementation of harmonized TB/HIV indicators and patient monitoring systems;
- intensify efforts to accelerate operationalization of the "three I's" – isoniazid preventive therapy, intensified TB case finding, and improved infection control – in countries with high prevalence of HIV-TB co-infection, with a particular emphasis on addressing multi-drug-resistant TB;
- promote integration of HIV services within TB services, including HIV testing and counseling, HIV prevention and antiretroviral therapy;
- support countries to scale-up of integrated HIV and TB services in key settings, including prisons, humanitarian settings and in targeted programmes for sex workers and people who use drugs;
- support the integration of nutrition and other complementary services in HIV-TB services to improve medical outcomes and increase service utilization;
- support countries to strengthen TB and HIV laboratory capacity and harmonization of activities, including surveillance for drug susceptibility testing;

4. *Protecting drug users from becoming infected with HIV.*

Overwhelming scientific evidence demonstrates the striking effectiveness of harm reduction services to prevent HIV transmission among injecting drug users, including needle and syringe programmes and opioid substitution therapy, and comprehensive health and psychosocial services. Even though experience in diverse settings indicates the feasibility of achieving impressive reductions in HIV transmission among injecting drug users, roughly one out of three new infections outside sub-Saharan Africa is related to injecting drug use. In 10 countries with major injecting drug use related HIV epidemics, some 70,000 injecting drug users are on opioid substitution therapy, while 3.7 million who could potentially benefit miss out. Overall, the coverage of injecting drug users worldwide with evidence-informed HIV prevention services is still very low.

In 2010-2011, UNAIDS will:

- advocate for alignment of public health and drug control practices to be brought in line with available scientific evidence and assist countries through strengthened technical support to expand the access to and coverage of effective programmes and services for drug users;
- develop and disseminate normative guidance on harm reduction and HIV/AIDS treatment and care for drug users, including the management of hepatitis B and C;

- facilitate the strengthening of strategic information systems for monitoring and evaluation of harm reduction programmes, including quality and coverage of services, impact on transmission, morbidity and mortality, and for improving service delivery;
- promote the need for national legal and policy frameworks that support human rights based and evidence informed comprehensive HIV prevention, treatment, care and support strategies, including access to commodities;
- assist countries to undertake legal, policy and programme reviews regarding HIV among injecting drug users;
- assist countries to increase geographic coverage of HIV prevention, HIV testing and counselling, care and treatment services for drug users and their partners via routine health and community based services;
- support countries to develop and implement quality HIV services for drug users, including integration of HIV interventions into drug dependence treatment and harm reduction services;
- advocate for greater involvement of civil society in the design and implementation of harm reduction services, while encouraging government structures to adopt such services as part of an integrated response;

5. *Removing punitive laws, policies and practices, stigma and discrimination that block effective responses to AIDS.*

One-third of countries do not have a national law prohibiting HIV-related discrimination, nearly two-thirds of countries have laws in place that inhibit service access for populations most at risk, and a growing number of countries are implementing overly broad laws that criminalize HIV transmission and non-disclosure of status. In many countries, punitive, discriminatory and ill-informed law enforcement represents a serious barrier to universal access for members of key populations. More than 60 countries, territories and areas still impose discriminatory restrictions on the entry, stay and residence of people on the basis of HIV status only. In many low-income countries, those affected by HIV have little access to justice systems, do not know their rights or laws and do not benefit from programmes to reduce stigma and discrimination. Gender inequality in domestic relations as well as in access to employment and education put women and girls at risk of HIV. Programme strategies to localize and combat HIV related stigma are available but rarely included in national HIV plans.

Collaborating with civil society and other stakeholders, UNAIDS will prioritize non-discrimination as a critical element in achieving universal access and in 2010-2011, UNAIDS will:

- increase its own as well as civil society's capacity to monitor aspects of national legal environments that hinder efforts to attain universal access, including civil society's access to justice, law enforcement and legislation;

- intensify advocacy to address harmful legal environments and support legal and policy reviews to bring national responses in line with human rights standards and evidence;
- intensify its work to empower key populations and promote rights-based approaches in their regard, strengthening its capacity-building support for networks of sex workers and drug users; implementing context-specific strategies to reduce punitive laws and stigma and discrimination against sex workers, men who have sex with men, transgender individuals, people living in prisons and injecting drug users; and supporting comprehensive services and commodity access for vulnerable populations;
- build strategic partnerships with Ministries of Interior, Justice and Labour, as well as Parliaments.

6. *Stopping violence against women and girls.*

Key social determinants of risk and vulnerability that can place women and girls at risk of HIV infection and impact are gender inequality and gender-based violence. Surveys in southern Africa suggest that the experience of gender-based violence is correlated with a three-fold increase in women's HIV risk. Fear of violence also discourages women from seeking HIV testing and counselling, accessing HIV services, or seeking to negotiate condom use with their male sex partners.

With its many partners, in 2010-2011 UNAIDS will:

- support the integration of gender issues into national responses to AIDS;
- assist governments to establish effective systems to respond to gender-based violence, including scaling up access to post exposure prophylaxis, counseling, legal support, and voluntary HIV testing and counseling;
- work to enhance HIV prevention efforts with men and boys that address issues of gender and masculinity and engage men as partners in the response;
- increase the active engagement, interaction and capacity development of women living with HIV and gender advocates.

7. *Empowering young people to protect themselves from HIV.*

Reversing the global epidemic requires substantially greater success in preventing new HIV infections among young people and ensuring equal access for young people to HIV prevention, treatment, care and support services. Young people under the age 25 accounted for 45 per cent of all new HIV infections in 2007. Young people are a heterogeneous group with diverse vulnerabilities, needs, realities and preferences. Young women and girls are particularly affected by gender inequalities, sexual violence, early marriage and lower access to education.

Though young people and particularly young women comprise a major sub-population of new infections, concomitant funding and programming in national AIDS responses is not directed towards them. According to surveys in 64 countries, only approximately 40 per cent of young men and women between 15 and 24 have accurate and complete knowledge about HIV – far short of the 95 per cent target for comprehensive HIV knowledge among young people by 2010.

In 2010-2011, working with and for young people to make a focus on youth central to national responses, UNAIDS will:

- support accelerated implementation of youth-focused programming in key venues, including schools, refugee and internal displacement settings, and workplaces to empower young people to prevent new infections;
- redouble efforts to involve young people – including young people living with HIV – in the design, implementation and monitoring of interventions that affect them;
- strengthen efforts to focus on accelerating implementation of evidence-informed policies and programmes for adolescents and young people who use drugs, are involved in sex work, or are men who have sex with men;
- work to reduce the vulnerability of girls and boys through analysis of quantitative and qualitative data, aiding partners in collecting age- and sex-disaggregated data, promoting community and national dialogue to change harmful social norms and promoting the incorporation of relevant policies and programmes in national efforts.

8. *Enhancing social protection for people affected by HIV.*

HIV exploits social divisions and social upheaval, adding to the burdens of those who are already vulnerable, and entrenching HIV in marginalized populations. Lack of sustainable livelihoods pushes many people to the margins of society, increasing their vulnerability to HIV. Special efforts are needed to promote social inclusion and to ensure that people who are living with or vulnerable to HIV are not displaced from mainstream employment or education. A special focus on reaching vulnerable children and ensuring that social protection for families and children are AIDS-sensitive is needed. Implementing family centered programmes and empowering communities to cope is key to supporting and protecting vulnerable populations. Additionally, promoting the provision of a range of social services to protect vulnerable populations, including populations of humanitarian concern, refugees, internally displaced persons and migrants, and people experiencing hunger, poor nutrition and food insecurity is essential.

In 2010-2011 UNAIDS will:

- assist countries in developing social protection policies and programmes in order to bolster the well-being and food and nutrition security of households affected by the epidemic;

- strengthen systematic collection of evidence and best practices to inform social protection programmes and policies in order to mitigate the impacts of HIV;
- advocate implementation of non discrimination policies and programmes with governments, employers, and employees.
- promote the provision of a wide range of services to protect vulnerable populations, including socially marginalized populations most at risk as well as children who are not living with their parents, refugees, internally displaced persons, migrants, people vulnerable to trafficking, food insecure households, and those in the informal economy
- promote corporate social responsibility, workplace policies and programmes and other ways for private and public institutions to strengthen the capacities of individuals and communities to contribute to the AIDS response.

These eight priority areas will demand joint action. In order to address them effectively, the Secretariat and Cosponsors will support cross-cutting strategies and institutional delivery mechanisms. As in prior biennia, UNAIDS will in 2010-2011 work across the breadth of the AIDS response to ensure comprehensive national efforts on HIV prevention, treatment, care and support. These cross-cutting strategies will increase the impact of UNAIDS' efforts and address the various dimensions of the epidemic.

- Bring AIDS planning and action into national policy development and broader accountability frameworks,
- Optimize UN support to Global Fund applications and programme implementation,
- Improve country-by-country strategic information generation, analysis and use, including through mobilization of novel sources,
- Assess and realign technical assistance management,
- Develop shared messages for sustained political commitment and leadership development and advocacy, and
- Broaden and strengthen engagement with communities, civil society, the private sector at all levels of the response.

The UBW continues the long-term trend towards the Joint Programme's increased emphasis on country-level programmatic scale-up, development and implementation of enabling policies, stigma reduction, and strengthening of health systems. The 2010-2011 UBW closely links global- and regional-level advocacy, normative guidance and strategic information to intensified and better coordinated support to national governments and other country-level partners. Ultimately, in tandem with joint UN programmes of support to national AIDS responses, the 2010-2011 UBW aims to catalyze real progress in the countries and communities that are grappling with the epidemic.

III. Budget and resource allocation

The 2010–2011 Unified Budget and Workplan is composed of several budget components: the core UBW, the Cosponsors' regular resources (for global and regional activities) and supplemental, i.e., extra-budgetary resources. It does not include funds within Cosponsor Board approved and nationally endorsed country programmes. It should be noted that the UBW and country programme budgets are estimates and subject to variation in both actual fundraising and in their application due to the changing response to, and needs of, the epidemic. All figures are in US\$.

Core Budget

The core budget is traditionally raised by the Executive Director of UNAIDS and amounts to US\$484.8 million (Table 1). This budget has been set at the same overall level as in 2008-2009.¹ The core budget in the 2010-2011 UBW is allocated to Cosponsors, Secretariat and Interagency activities as follows:

Table 1: Core 2010-2011 UBW Resources

Agency	Allocation
UNHCR	8,500,000
UNICEF	23,950,000
WFP	8,500,000
UNDP	17,010,000
UNFPA	20,975,000
UNODC	11,475,000
ILO	10,950,000
UNESCO	12,300,000
WHO	31,900,000
World Bank	15,410,000
Secretariat	182,400,000
Interagency	136,450,000
Contingency	5,000,000
Total	484,820,000

¹ The original budget for 2008-2009 was US\$ 468.4 million. An additional US\$16 million was approved by the Programme Coordinating Board at its 22nd meeting (in Thailand, 23-25 April 2008, decision 14.3), bringing the total budget for 2008-2009 to US\$484.8 million.

Cosponsors Supplemental and Global and Regional Budgets

The core allocations to Cosponsors are intended to leverage other budgets to be raised by Cosponsors for the programme. These are the supplemental resources, which Cosponsors raise funds from voluntary contributions, over and above the regular resources which are allocated by the Cosponsors for AIDS and AIDS related human resources and programming within the global and regional budgets. These are shown in table 2.

Table 2: Cosponsors' Supplemental and Global and Regional Resources

Agency	Supplemental	Cosponsor Global and Regional Resources	Total Supplemental and Regular Resources
UNHCR	8,600,000	5,800,000	14,400,000
UNICEF	3,019,252	877,769	3,897,021
WFP	9,906,000	8,632,000	18,538,000
UNDP	6,000,000	20,000,000	26,000,000
UNFPA	29,250,000	28,590,000	57,840,000
UNODC	4,050,000	1,095,000	5,145,000
ILO	4,800,000	6,500,000	11,300,000
UNESCO	12,500,000	11,500,000	24,000,000
WHO	85,310,000	21,140,000	106,450,000
World Bank	10,020,000	14,150,000	24,170,000
Total	173,455,252	118,284,769	291,740,021

Total 2010-2011 UBW

The total 2010-2011 UBW of US\$776.6 million is made up of the Core, Supplemental and Cosponsor Global and Regional Resources and shown in table 3.

Table 3: Total 2010-2011 UBW

Agency	Core	Supplemental	Cosponsor Global and Regional Resources	Total UBW Resources
UNHCR	8,500,000	8,600,000	5,800,000	22,900,000
UNICEF	23,950,000	3,019,252	877,769	27,847,022
WFP	8,500,000	9,906,000	8,632,000	27,038,000
UNDP	17,010,000	6,000,000	20,000,000	43,010,000
UNFPA	20,975,000	29,250,000	28,590,000	78,815,000
UNODC	11,475,000	4,050,000	1,095,000	16,620,000
ILO	10,950,000	4,800,000	6,500,000	22,250,000
UNESCO	12,300,000	12,500,000	11,500,000	36,300,000
WHO	31,900,000	85,310,000	21,140,000	138,350,000
World Bank	15,410,000	10,020,000	14,150,000	39,580,000
Secretariat	182,400,000	-	-	182,400,000
Interagency	136,450,000	-	-	136,450,000
Contingency	5,000,000	-	-	5,000,000
Total	484,820,000	173,455,252	118,284,769	776,560,022

The 2010-2011 UBW funds (less the contingency fund of US\$5 million) are estimated to be applied at global and regional levels as shown in Table 4.

Table 4: 2010-2011 UBW Global and Regional Breakdown

Agency	Americas	Asia and the Pacific	Europe and Central Asia	HQ (Global)	Middle East and North Africa	Sub-Saharan Africa	Total per Agency
UNHCR	1,100,000	2,700,000	700,000	6,500,000	1,200,000	10,700,000	22,900,000
UNICEF	2,506,232	5,012,464	2,506,232	8,075,636	1,392,352	8,354,106	27,847,022
WFP	4,244,000	3,970,000	-	7,631,000	495,000	10,698,000	27,038,000
UNDP	3,600,000	6,500,000	3,100,000	10,510,000	2,900,000	16,400,000	43,010,000
UNFPA	6,560,000	16,950,000	4,590,000	15,605,000	2,710,000	32,400,000	78,815,000
UNODC	942,627	4,117,791	3,968,955	5,705,373	942,627	942,627	16,620,000
ILO	1,605,500	3,853,200	1,926,600	6,195,000	642,200	8,027,500	22,250,000
UNESCO	6,950,212	8,329,753	3,783,529	6,425,102	1,487,619	9,323,785	36,300,000
WHO	8,632,455	28,445,878	6,991,936	45,290,663	11,012,938	37,976,130	138,350,000
World Bank	1,557,870	4,628,137	1,305,242	23,292,260	914,512	7,881,979	39,580,000
Secretariat	21,743,000	36,238,000	24,159,000	36,480,000	14,495,000	49,285,000	182,400,000
Interagency	16,588,000	27,365,000	18,837,000	6,278,000	9,559,000	57,823,000	136,450,000
Total per Region	76,029,896	148,110,223	71,868,494	177,988,034	47,751,248	249,812,127	771,560,022

While a significant amount of UBW funds are spent at country level, the majority of country level activities are funded through Cosponsor country programmes and resources. The UBW helps to support and leverage the effective use of these funds, however, there are distinct approval and oversight mechanisms for Cosponsor country programmes that are outside the UBW framework. These country level funds are estimated at US\$1.8 billion and together with the UBW funds of US\$777 million bring the total amount of funds raised and programmed by the Cosponsors and the Secretariat in the response to the epidemic to US\$2.6 billion. The combined amounts raised by agency and budget line for the UBW and for country level resources are shown in table 5.

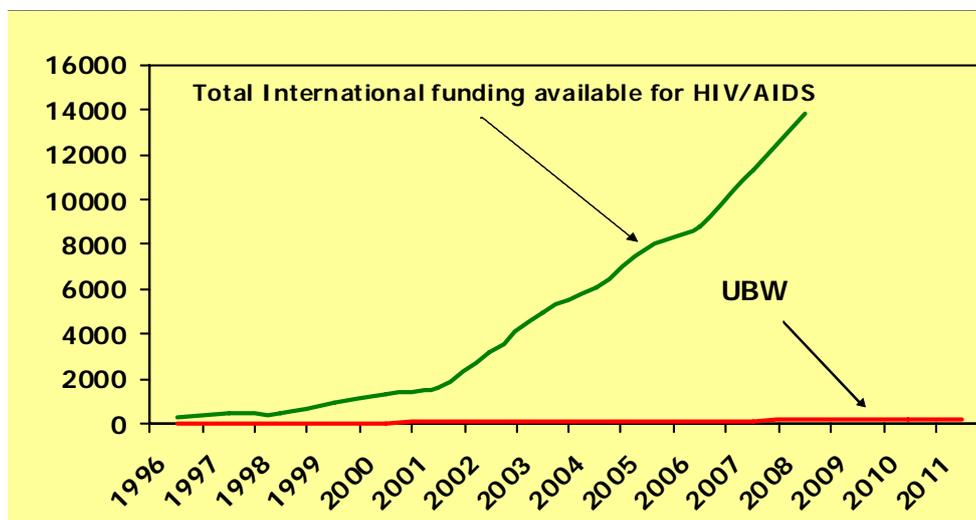
Table 5: 2010-2011 UBW and Country Level Resources

Agency	Core	Supplemental	Global and Regional Resources	Total UBW Resources	Country Level Resources	Grand total
UNHCR	8,500,000	8,600,000	5,800,000	22,900,000	11,500,000	34,400,000
UNICEF	23,950,000	3,019,252	877,769	27,847,022	309,077,023	336,924,045
WFP	8,500,000	9,906,000	8,632,000	27,038,000	216,309,000	243,347,000
UNDP	17,010,000	6,000,000	20,000,000	43,010,000	300,000,000	343,010,000
UNFPA	20,975,000	29,250,000	28,590,000	78,815,000	100,000,000	178,815,000
UNODC	11,475,000	4,050,000	1,095,000	16,620,000	45,150,000	61,770,000
ILO	10,950,000	4,800,000	6,500,000	22,250,000	11,700,000	33,950,000
UNESCO	12,300,000	12,500,000	11,500,000	36,300,000	28,500,000	64,800,000
WHO	31,900,000	85,310,000	21,140,000	138,350,000	127,549,000	265,899,000
World Bank	15,410,000	10,020,000	14,150,000	39,580,000	599,940,000*	639,520,000
Secretariat	182,400,000	-	-	182,400,000	40,000,000	222,400,000
Interagency	136,450,000	-	-	136,450,000	-	136,450,000
Contingency	5,000,000	-	-	5,000,000	-	5,000,000
Total	484,820,000	173,455,252	118,284,769	776,560,022	1,789,725,023	2,566,285,045

*includes IBRD and IDA funds as well as grants

Details of activities and budgets can be found in Annex 1 and 2.

Total AIDS funding compared to UNAIDS Budget (in millions of US\$)



Breakdown of the 2010-2011 UBW

Agency	Core	Supplemental	Global and Regional	Total UBW Resources
UNHCR	8,500,000	8,600,000	5,800,000	22,900,000
UNICEF	23,950,000	3,019,252	877,769	27,847,022
WFP	8,500,000	9,906,000	8,632,000	27,038,000
UNDP	17,010,000	6,000,000	20,000,000	43,010,000
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ILO	10,950,000	4,800,000	6,500,000	22,250,000
UNESCO	12,300,000	12,500,000	11,500,000	36,300,000
WHO	31,900,000	85,310,000	21,140,000	138,350,000
World Bank	15,410,000	10,020,000	14,150,000	39,580,000
Secretariat	182,400,000	-	-	182,400,000
Interagency	136,450,000	-	-	136,450,000
Contingency	5,000,000	-	-	5,000,000
Total	484,820,000	173,455,252	118,284,769	776,560,022

UBW and country level resources

Agency	Total UBW Resources	Country Level Resources	Grand total
UNHCR	22,900,000	11,500,000	34,400,000
UNICEF	27,847,022	309,077,023	336,924,045
WFP	27,038,000	216,309,000	243,347,000
UNDP	43,010,000	300,000,000*	343,010,000
UNFPA	78,815,000	100,000,000	178,815,000
UNODC	16,620,000	45,150,000	61,770,000
ILO	22,250,000	11,700,000	33,950,000
UNESCO	36,300,000	28,500,000	64,800,000
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World Bank	39,580,000	599,940,000*	639,520,000
Secretariat	182,400,000	40,000,000	222,400,000
Interagency	136,450,000	-	136,450,000
Contingency	5,000,000		5,000,000
Total	776,560,022	1,789,725,023	2,566,285,045

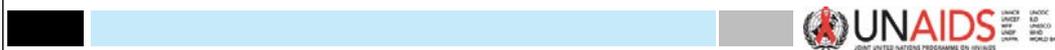
Next steps

- The 2010-2011 UBW will be revised to reflect comments of the subcommittee and finalized for the PCB in June 2009.
- Some flexibility will be built into the UBW to allow for adjustments and revisions later on, as necessary.
- Looking beyond 2010-2011, new ways of establishing priorities, allocating resources, and tracking progress may be conceived.

Expectations

The PCB subcommittee is invited make recommendations on the 2010-2011 UBW, in particular:

- the overall priorities, scope and structure of the UBW
- the expected results and broad activities of the UBW





UNAIDS/PCB/SC(02)/01.2
8 April 2009

**Second meeting of the subcommittee *ad interim* of
UNAIDS Programme Coordinating Board
Geneva, Switzerland
16 April 2009**

UNAIDS Performance Monitoring Framework for 2010-2011

Additional documents for this item:

2006-2007 Performance Monitoring and Evaluation Framework –
http://data.unaids.org/pub/Report/2007/20071112_item3_performance_monitoring_final_en.pdf

Action required at this meeting - the Subcommittee *ad interim* of the Programme Coordinating Board is invited to:

Review and comment on the framework, indicators, targets and benchmarks.

I. Introduction

1. At its 20th meeting in June 2007, when the UNAIDS Programme Coordinating Board (PCB) approved the 2008-2009 Unified Budget and Workplan (UBW), the PCB requested that a Performance Monitoring Framework be submitted together with future Budgets and Workplans for approval by the PCB. The PCB also called for increased attention to results-based management and accountability, requested that the release of UBW funds be performance-based, and that mid-term reports and final performance reports on the UBW implementation be agenda items at future PCB meetings.
2. The 2010-2011 UBW Performance Monitoring Framework responds to the request of the PCB for improving results-based management and accountability, and tracking of linkages between financial investments and programmatic results. The Framework is designed to serve as a tool for monitoring and assessment of the results of the efforts of UNAIDS and incorporates a mid-term review of the UBW – also requested by the PCB – which will enable allocation of funds based on performance, and enhance learning across the Cosponsors and the Secretariat.
3. The development of the Framework was a collaborative process involving UNAIDS Cosponsors and Secretariat, with the Cosponsor Evaluation Working Group (CEWG) serving as a key vehicle for deliberations. The Secretariat convened a number of consultations, with active involvement of Cosponsors. The joint effort to date has focused on the development, review and validation of indicators. It will continue its work on the identification and agreement on baseline information; definition of the source of monitoring information; the scope and periodicity of reporting; assignment of responsibilities and roles; and agreement on coordination mechanisms.
4. The 2010-2011 UBW Performance Monitoring Framework builds on lessons learnt through monitoring and evaluation of previous UBWs. In particular, prior experience suggests that the following elements are essential for the successful monitoring and evaluation of the UBW:
 - simplicity and functionality;
 - monitoring of inputs, outputs and outcomes;
 - strengthening of both joint and individual accountability;
 - clear identification of data sources and data collection systems and protocols;
 - harmonization of individual agency systems with the UBW performance monitoring.
5. Taking these lessons learnt into account, the 2010-2011 Performance Monitoring Framework seeks to improve monitoring and evaluation of UNAIDS in the following ways.
 - The focus of performance monitoring efforts will be at the country-level with the majority of the indicators assessing progress and measured at country level.
 - To improve the quality and scope of performance monitoring information, both quantitative and qualitative indicators will be used in 2010-2011.

- Data sources for indicators will be clearly defined, with baselines established, as appropriate, to permit tracking of progress.
- The Framework further strengthens the tracking of expenditures against activities and enables linking of financial investments with the delivery of results.
- Indicator monitoring data will be periodically supplemented by targeted in-depth evaluations and case studies.
- Performance monitoring reports will have an improved structure, cover information at the outcome and output level, include information on the implementation of activities and expenditures.
- Reports will be produced annually, submitted to the PCB and be considered as an agenda item. The performance reports will be linked to and complement other reports, including the report of UNAIDS Executive Director to the PCB.

II. Objectives and rationale

6. The overarching objective of the 2010-2011 UBW is to support countries achieve universal access to HIV prevention, treatment, care and support as set forth in the 2001 Declaration of Commitment on HIV/AIDS and the 2006 Political Declaration on HIV/AIDS. Accordingly, the Performance Monitoring Framework is closely linked to the goals and targets of the Declaration of Commitment as well as the goals and targets of the Millennium Development Declaration, in particular Target 7 on AIDS under Millennium Development Goal 6.² The linkage situates the monitoring and evaluation of UNAIDS activities within broader global efforts to measure the results of global and national commitments and actions.
7. In line with the effort to position the UBW within the broader AIDS response, the Framework links the monitoring of efforts of UNAIDS to the achievement of progress in the AIDS response. Thus, for Principal Outcomes, progress will be measured through country-level data used to measure progress against indicators for the Declaration of Commitment on HIV/AIDS. By monitoring the support provided by UNAIDS to countries, the Framework will yield information regarding the specific contributions of UNAIDS during the 2010-2011 biennium.³
8. As demonstrated in Figure 1, the work of UNAIDS, as reflected in UBW outcomes and outputs, constitutes an integral part of the global efforts to halt and reverse AIDS. With MDG 6 and the time-bound commitments in the Declaration of Commitment on HIV/AIDS in mind, UNAIDS seeks to produce a number of Outputs in 2010-2011, which in turn will contribute to the achievement of priorities and outcomes agreed to. Figure 1 includes examples of outcomes, outputs and broad activities from the 2010-2011 UBW.

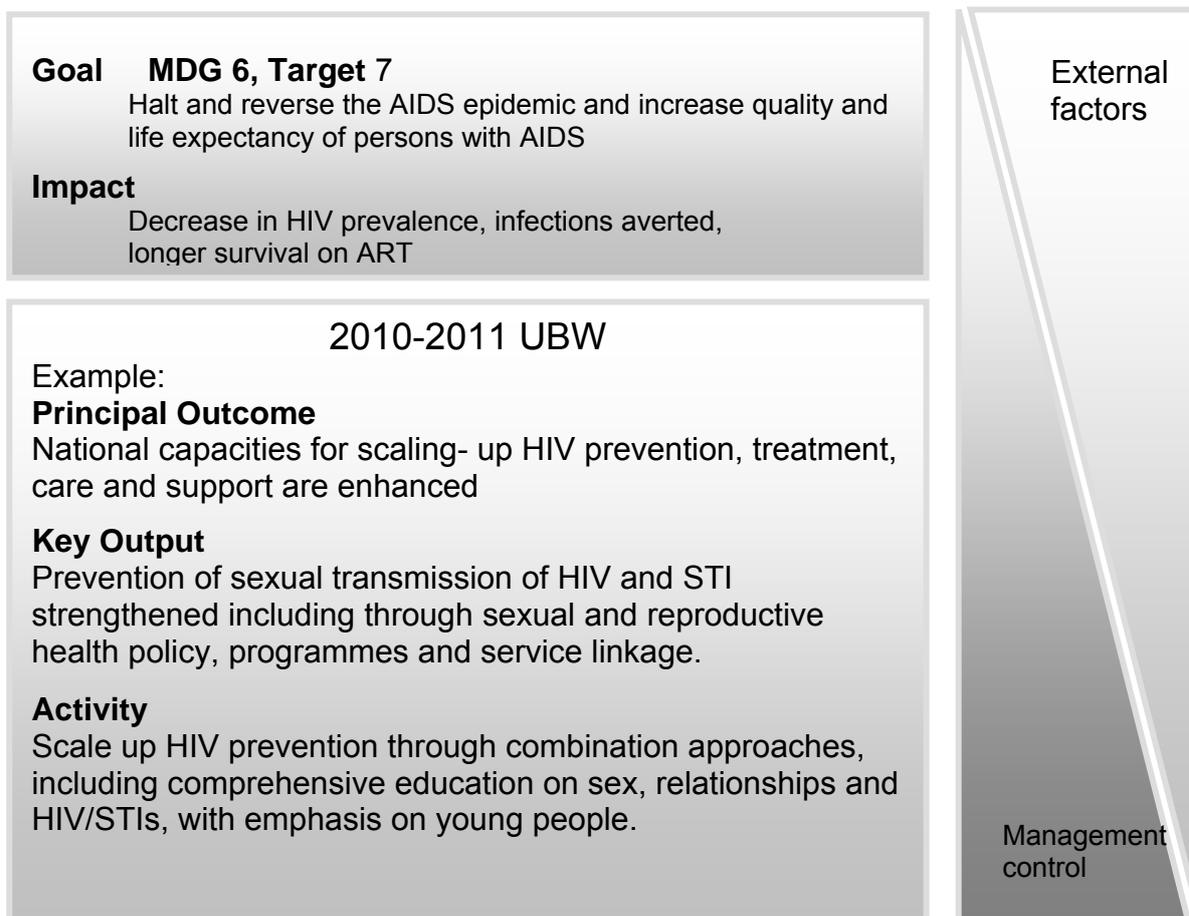
² Millennium Development Goal 6: Combat HIV/AIDS, malaria and other diseases, has two targets: to have halted by 2015 and begun to reverse the spread of HIV/AIDS. Target 7 has three indicators:

- HIV prevalence among pregnant women aged 15–24 years
- Condom use rate of the contraceptive prevalence rate
- Ratio of school attendance of orphans to school attendance of non-orphans aged 10–14 years.

In 2005 a target was added to achieve universal access to treatment for HIV for all those who need it by 2010, i.e., the proportion of the population with advanced HIV infection with access to antiretroviral drugs.

³ The Framework aims to identify *contributions* of UNAIDS to the global response rather than *attributions* of specific outcomes to UNAIDS activities. The Framework is also not designed to collect comprehensive information on all achievements and activities by Cosponsors and the Secretariat at country level, but rather to generate information needed to assess progress towards the strategic outcomes identified in the UBW.

Figure 1: The UBW as part of the global AIDS response



9. The 2010-2011 UBW Performance Monitoring Framework will generate information regarding:
- outcomes in priority areas to which UNAIDS contributes;
 - delivery of key outputs against defined indicators;
 - implementation of broad activities by Cosponsors and the Secretariat;
 - expenditures incurred against outputs and broad activities.

III. Core principles

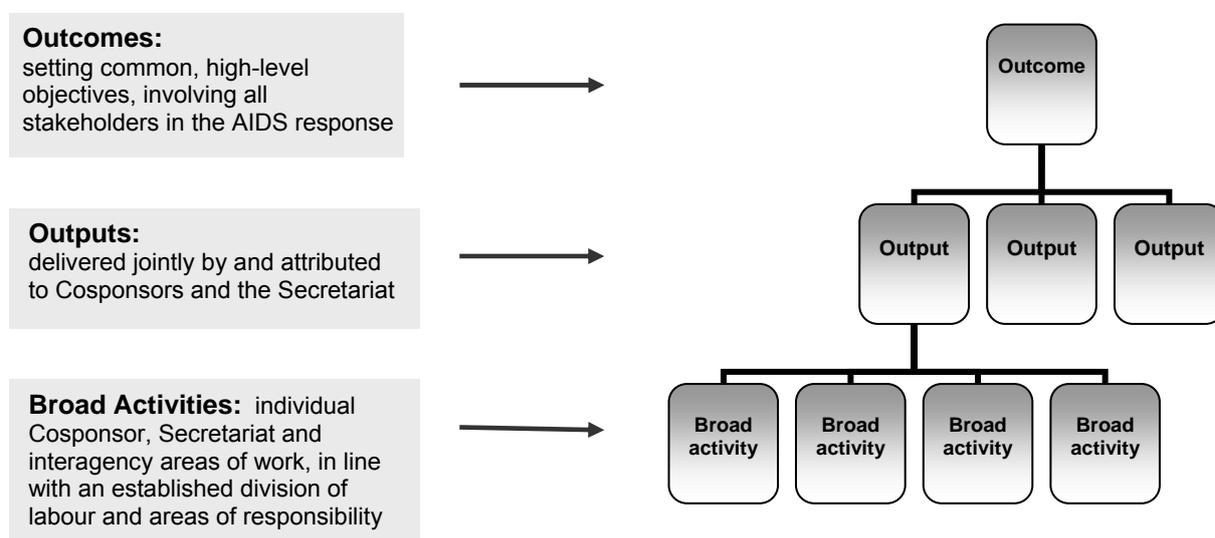
10. The performance monitoring of the UBW is guided by the principles outlined in the UN Evaluation Group paper on Evaluation Norms and Standards⁴, principles for evaluation established by the Development Assistance Committee of the Organisation for Economic Co-Operation and Development (OECD/DAC), and other evaluation policies and guidelines adopted in the UN system. Principles identified in these documents include credibility, impartiality, independence, cost-effectiveness, transparency, consultation, and ensuring that evaluation findings contribute to organizational learning.
11. Given the unique cosponsored nature of UNAIDS as a Joint Programme, the following key considerations have also influenced the development of the Framework.
- *UN collaboration and harmonization.* While drawing on the monitoring and evaluation efforts of the 10 Cosponsors and Secretariat, performance monitoring of the UBW should also contribute to further harmonization of monitoring and evaluation processes across the UN system, in line with UN reform.
 - *Results orientation and performance management.* A strengthened performance monitoring culture contributes to improved design of results-oriented programmes, while the generation of monitoring and evaluation information supports informed management and decision-making for strategic planning and programming.
 - *Focus on contributions of individual and collaborative efforts.* In assessing the progress of ten UN agencies and one Secretariat towards common goals in the response to the AIDS epidemic, it is understood that attribution—establishing the precise causal relationship between results or observed changes and individual interventions—may not always be feasible. However, whenever possible, links between activities and results of efforts of UNAIDS and global progress in curbing and reversing the AIDS epidemic will be established to illustrate UNAIDS contribution.
 - *Collective accountability.* The UBW is a unique tool in the UN system for both programming and operations, unifying in a single two-year framework the coordinated HIV-related activities of 10 Cosponsors and the UNAIDS Secretariat, with the aim of fostering joint programming and collaborative implementation. The joint programming model is reflected in the Framework, which uses common principal outcomes and key outputs to measure contributions by the Joint Programme as a whole. Key outputs are defined as results of cumulative and collaborative efforts of several Cosponsors and the Secretariat. Principal outcomes are defined as changes in the AIDS response to which UNAIDS key outputs contribute. This collaborative model of work translates into the principle of collective accountability for joint delivery of key outputs and achievement of principal outcomes. This approach is in line with the UN reform principle of “delivering as one”.

⁴ UN Evaluation Group Norms and Standards for Evaluation in the UN system, April 2005, at www.uneval.org.

IV. Structure and key elements

12. The 2010-2011 Performance Monitoring Framework has been designed to mirror and support the evolving content, priorities and architecture of the UBW. At the same time, every attempt is made to maintain consistency of indicators to allow for trend analyses over time.
13. The 2010-2011 UBW reflects greater clarity and simplicity in the articulation and presentation of outcomes and outputs. To promote harmonization with other instruments in the development field, the 2010-2011 UBW has adapted the nomenclature of the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD/DAC), presenting the UBW according to principal outcomes and key outputs.⁵ The 2010-2011 UBW structure is schematically presented in Figure 2.

Figure 2: 2010-2011 UBW structure

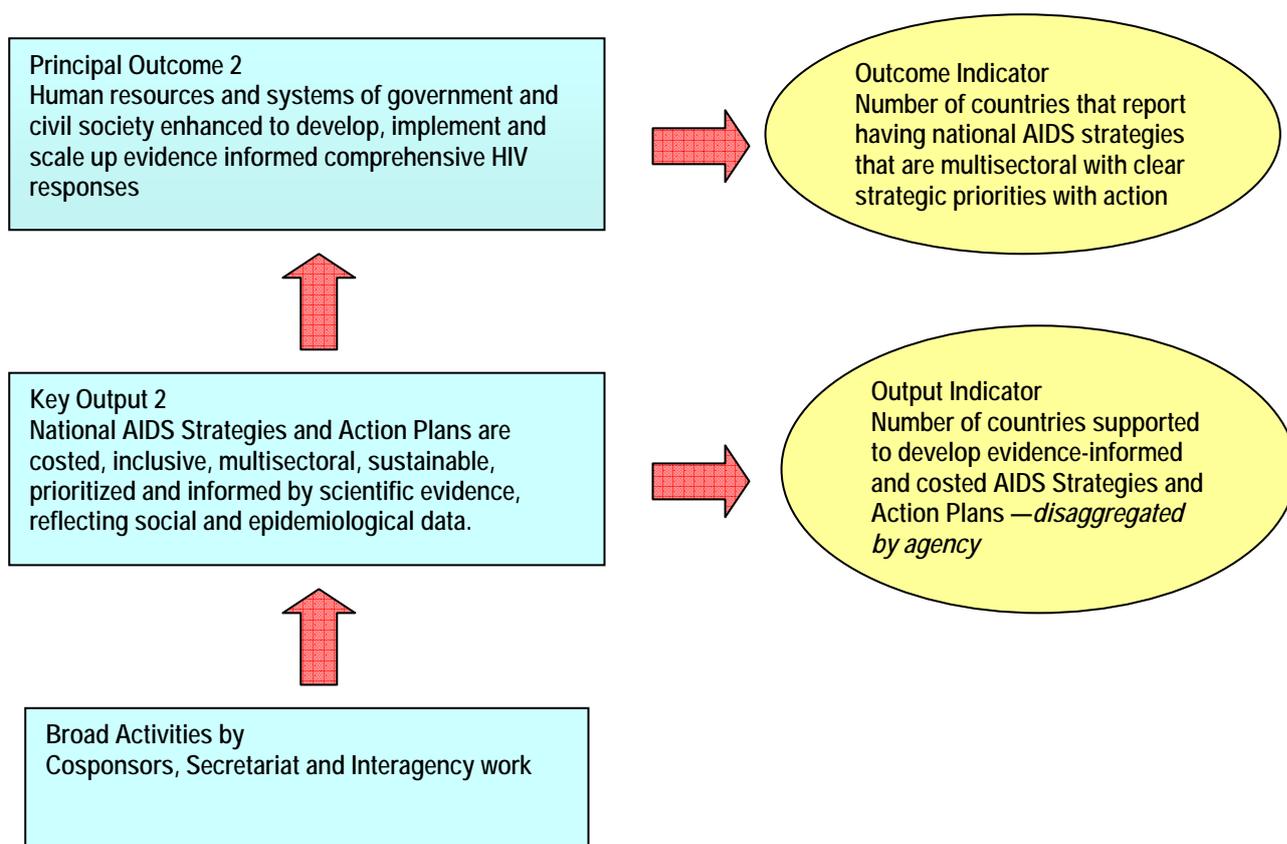


• Indicators

14. Under the 2010-2011 UBW, the number of indicators used to track outcomes and outputs has also been reviewed and refined. Annex I contains a list of indicators for principal outcomes and key outputs. Given the UBW emphasis on supporting efforts of countries towards universal access to HIV prevention, treatment, care and support, the indicators cover both UNAIDS actions as well as changes in the epidemics and country responses.

⁵ See OECD Development Assistance Committee, *Glossary of Key Terms in Evaluation and Results Based Management*, available at <http://www.oecd.org/dataoecd/29/21/2754804.pdf>.

Figure 3: Examples of the indicators for principal outcomes and key outputs –



15. Qualitative as well as quantitative indicators have been identified in the Framework and aligned with those used by Cosponsors in their own agency-specific monitoring and evaluation efforts to ensure harmonisation, coherence and consistency within and across UN agencies and in tracking progress towards the different Millennium Development Goals.
16. In selecting indicators, the following considerations were taken into account:
- consistency in data collection (retaining indicators used in 2008–2009, as appropriate);
 - success of particular indicators in monitoring UNAIDS performance;
 - cost of collecting data;
 - source of data;
 - links to programmatic priorities;
 - links with other global monitoring efforts (e.g. Declaration of Commitment on HIV/AIDS, Global Task Team on Improving AIDS Coordination, and Universal Access);
17. Reporting on the principal outcome indicators will rely on standard data sources, including reports from countries on indicators for monitoring the *Declaration of Commitment on HIV/AIDS*, reports on the National Composite Policy Index, the Country Harmonization and Alignment Tool, UNAIDS country reports, and Cosponsor

reports, such as data collected by UNHCR on emergency situations, or WHO data on AIDS treatment access, etc.

18. Output-level indicators track progress in delivery of UNAIDS goods and services, such as production and dissemination of guidelines, advocacy efforts and provision of technical and operational support. Output indicators include both qualitative and quantitative measures. Most of the output indicators can be defined as “common” or “generic”, in the sense that they are formulated with a level of specificity that enables several agencies to report against them.
19. Several output indicators (such as one on joint programmes of support) expressly aim to measure the collective efforts of UNAIDS as a Joint Programme, particularly at country level. To enhance understanding and assessment of the specific contributions by individual Cosponsors and the Secretariat, the UBW identifies broad activities that each member of the UNAIDS family will undertake in 2010-2011. Although activities themselves have no specified performance indicators, reporting on output indicators will generate information on the specific contributions of individual Cosponsors and the Secretariat.
20. The monitoring data from Cosponsors and the Secretariat on key outputs will permit aggregation of information for UNAIDS-wide reports.

- **Baselines**

21. For each of the principal outcomes, baselines will be established where possible. In some cases, the baselines for output indicators will technically be zero, as no relevant products, services or goods will have been produced before the start of the 2010-2011 biennium. However, where outputs are expected to build on prior efforts, monitoring will compare UNAIDS efforts in 2010-2011 with baselines from the previous biennium (e.g. number of joint UN programmes of support on AIDS, number of technical support person-days, etc.).

- **Targets**

22. Global targets have already been established for certain outcome indicators (e.g., scale-up of antiretroviral therapy). Where global targets exist, these will be incorporated in the 2010-2011 Framework. Most outcome indicators mirror core indicators for monitoring the *Declaration of Commitment on HIV/AIDS*. For such outcome indicators, targets will be nationally rather than globally determined, in accordance with the emphasis on national target-setting for Universal Access, as endorsed by the *Political Declaration on HIV/AIDS*.
23. At the level of key outputs, Cosponsors and the Secretariat have targets within their individual plans and strategies. For example, Cosponsors set a target to support a certain number of countries in specific areas.

- **Financial reporting**

24. Cosponsors and the Secretariat will report on expenditures against each broad activity in line with budget allocations in the 2010-2011 UBW. Initial, interim and final certified financial reports will cover all three budget categories for Cosponsors: the core budget mobilized by the Secretariat; the supplemental budget mobilized by Cosponsors; and the internal resources of Cosponsors that are dedicated to AIDS-related work. For the Secretariat and for the interagency component of the UBW, certified financial reports will cover core budget and any other resources mobilized by the Secretariat for work outlined in the UBW. Cosponsors will submit financial reports annually, in accordance with the established UBW reporting cycle.
25. Cosponsors' country level efforts are supported by voluntary contributions and each Cosponsor's regular budget. Although such funds are not part of the UBW, the PCB at its 20th meeting, "requested greater transparency on these funding flows by reporting on what is being spent on AIDS at country level in One UN Pilot countries in support of national response" (decision 7.5). Accordingly, the Performance Monitoring Framework includes a particular indicator for this purpose.
26. The link between investments and results will be strengthened through new web-based resource management and information tools. A UBW information system has been developed which – along with the Enterprise Resource Planning systems of Cosponsors – will facilitate tracking of the amount of money spent on different activities and the results to which these funds have delivered or contributed to at country level. The new systems will enable monitoring commitments and expenditures for each Cosponsor, the Secretariat and Interagency activities by outputs and outcomes and make it possible to determine the extent to which UNAIDS is delivering results in accordance with the UBW..

V. Three building blocks

27. The ultimate aim of the Performance Monitoring Framework is to permit an ongoing, accurate and comprehensive review of UNAIDS. To achieve this end, the Framework relies on three interconnected components:
 - 1) monitoring the collective effort of UNAIDS towards the achievement of principal outcomes and key outputs outlined in the 2010-2011 UBW, through the use of a performance monitoring matrix with a limited number of carefully selected indicators;
 - 2) individual performance monitoring by Cosponsors and the Secretariat of their specific individual contributions towards key outputs, supported by reports on the implementation of broad activities and expenditures incurred; and
 - 3) mid-term and end of biennium reviews, in-depth assessments and case studies, and evaluations of UNAIDS, which will include evaluations of UNAIDS as a whole, external and internal, as well as analyses and syntheses of evaluations of individual Cosponsors.

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- **Building block 1: monitoring the collective efforts of UNAIDS**

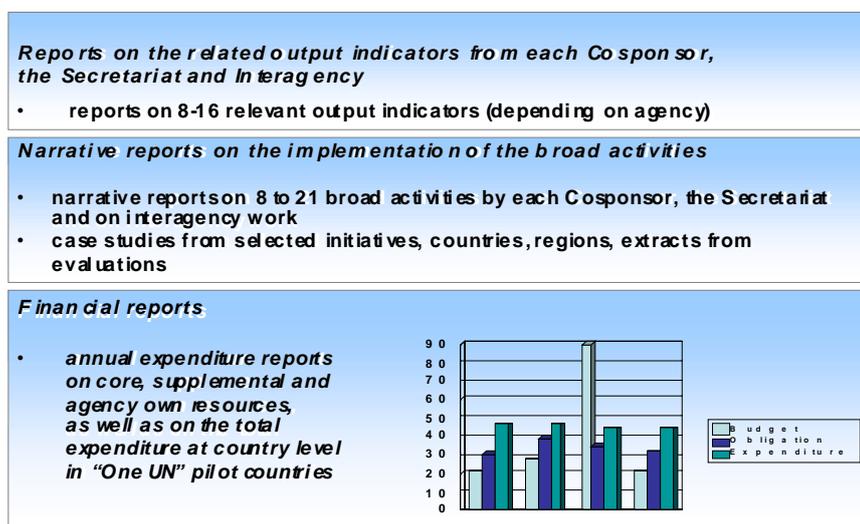
28. Under the Framework, the collective efforts of the Joint Programme are measured against outcome and output indicators formulated for the principal outcomes and key outputs of the 2010-2011 UBW.
29. The Performance Monitoring Matrix aims to collect as broad array of relevant information as possible, while being realistic in its scope and content and avoiding development of new systems or processes for data collection. Where possible, the Performance Monitoring Matrix has incorporated core indicators for monitoring the *Declaration of Commitment on HIV/AIDS*. As illustrated in Table 1, the periodic reporting from countries (including governments and nongovernmental organizations) that already occurs with respect to the implementation of the Declaration of Commitment on HIV/AIDS will serve as a central data source for UNAIDS monitoring in the 2010-2011 biennium. Annual country reports from UN Joint Teams will provide an additional source of information for UNAIDS performance monitoring under the 2010-2011 Framework. Cosponsors will also provide monitoring data in specific areas, for example, WHO will supply information from progress reports on global access to HIV antiretroviral therapy on the percentage of adults and children with advanced HIV receiving antiretroviral therapy.
30. Working primarily with members of the Cosponsor Evaluation Working Group, the UNAIDS Secretariat is responsible for ensuring necessary efforts and consultations to collect and analyse information on UNAIDS' collective achievements and progress. In particular, the group will support:
 - further refinement of baselines and identification sources of data;
 - validating information collected and conducting necessary analyses; and
 - producing synthesis reports and providing inputs to UNAIDS overall reports.
31. In accordance with the agreed division of labour, Cosponsors will support such efforts in distinct thematic areas. The UNAIDS Interagency Task Teams and Working Groups, which are established to support coordination of UNAIDS efforts in priority areas, e.g. on HIV prevention of mother-to-child transmission, young people, condom programming, will also be involved in the monitoring and evaluation efforts in their respective areas.

- **Building block 2: individual monitoring and accountability of the Cosponsors and the Secretariat**

32. Monitoring of progress in implementing the broad activities by individual Cosponsors and the Secretariat will be conducted through each agency's own institutional monitoring and expenditure tracking systems. The timeline for monitoring and reporting will depend on the respective institutional cycles of the Cosponsors and the Secretariat, but shall occur at least annually.
33. Each Cosponsor and the Secretariat will report against relevant output indicators. Each individual member of the Joint Programme is responsible for collecting baseline information, selecting the means of verification, and reporting on these indicators.
34. Reports on implementation of broad activities by individual UNAIDS members will be supplemented by case studies from specific countries, subregions, regions or on major

initiatives. Reporting under the 2010-2011 Framework will be further supplemented by evaluation studies. Financial reporting by individual Cosponsors and the Secretariat will cover core, supplemental and internal agency resources, as shown in figure 4 below:

Figure 4: Elements of the reports from each Cosponsor, the Secretariat and Interagency activities



- Building block 3: mid-term and end of biennium reviews, case studies, in-depth assessments and evaluations**

- The Performance Monitoring Framework provides for a mid-term review – as requested by the PCB – an end of biennium review, in-depth assessments and evaluations in selected areas of work.
- The mid-term review, which is expected to take place in early 2011, will be the key mechanism to ensure the release of funds against results. Two criteria are proposed to be used to determine the release of funds: (i) achievements and progress against indicators, and (ii) the financial implementation rate. At the mid-term review, budget allocations included in the UBW will be reviewed against these criteria and funds for the following year will be released based on achievement against these criteria.
- Coordinated by the Secretariat, the mid-term review will take account of important developments that have occurred since the UBW was approved by the PCB, including dynamics of the epidemic, the outcome of the Second Independent Evaluation, emerging priority issues, available and anticipated resources, and progress in implementing broad activities and delivering key outputs. Preliminary performance information on the implementation of the broad activities and progress against key outputs, generated through the Performance Monitoring Matrix, will inform the mid-term review.
- The PCB will be informed on the mid-term review process and outcomes through an annual performance report. The mid-term review will focus on the achievement of outputs, but also consider the appropriateness of indicators used and propose

adjustments as necessary. Especially where individual Cosponsors or the Secretariat have expanded or refocused their activities in response to emerging issues or important developments, activities and reporting will need to be adapted to capture such developments.

39. Joint evaluations will be designed to generate evidence relevant to the development or revision of strategies in key thematic areas, and to contribute to the refinement of programmatic targets. These will complement evaluations conducted individually by UNAIDS Cosponsors and the Secretariat. Joint evaluations will be conducted for specific topics, may also focus on a region or subregion or a sample of countries, and will include both in-depth performance assessments and evaluations of structures and management systems. They will focus on issues of concern to several agencies, including:
- why results were or were not achieved;
 - causal attributions of UNAIDS' collective efforts to results;
 - lessons learnt for improving the UBW and its implementation, e.g. an assessment of effectiveness of subregional interagency initiatives in harmonizing the AIDS response.
40. The Cosponsor Evaluation Working Group will play a key role in planning, prioritizing and overseeing the implementation of joint evaluations. During the 2010-2011 biennium, UNAIDS plans to conduct one thematic evaluation, one functional evaluation (e.g., of UNAIDS coordination mechanisms at different levels), one regional or subregional evaluation, and three country-specific evaluations with broad based geographical representation.

VI. Reporting and information resources

41. A limited number of carefully selected indicators, which form the corner stone of the Performance Monitoring Framework, are expected to improve and simplify reporting, promote transparency and facilitate access to information on progress in achieving the objectives of UNAIDS. Reporting to the PCB will occur annually, with a mid-term progress report to be submitted in 2011 on progress made in 2010. A more comprehensive report covering the achievements over the two-year period will be submitted to the PCB in 2012.
42. The annual reports will draw from individual progress reports prepared by each Cosponsor and the Secretariat. In addition to reporting on output and outcome indicators, reports will include summaries and case studies of major initiatives, and results from evaluations undertaken during the relevant period.
43. Reports by individual Cosponsors and the Secretariat will be made available on the UNAIDS website, as will the joint progress reports for UNAIDS. These web-based reports will include "hyperlinks" to the monitoring and evaluation sites of all 10 Cosponsoring organizations and the Secretariat. A review of the results will be a standing agenda item for the Cosponsor Evaluation Working Group, which will, where appropriate, recommend future corrective actions to enhance reporting on the UBW.
44. To support collecting and sharing of UBW performance monitoring information, a web-based information system has been developed where all relevant information will be stored. The information system is set up to generate progress and performance reports

for the Cosponsors, Secretariat and Interagency activities, and enable easy search across principal outcomes and key outputs.

45. To further improve information management, UNAIDS has expanded the scope and technical capabilities of the Country Response Information System, which supports monitoring and evaluation of national responses to HIV and facilitates the collection, access, analysis and use of country-level information on the progress in implementing the *Declaration of Commitment on HIV/AIDS*.
46. Another improvement in UNAIDS information management has been the introduction of the electronic platform—the UNAIDS Information Dashboard—that enables UNAIDS annual reporting from countries to be performed online. The UNAIDS Information Dashboard is a website and reporting tool that shares strategic information among UNAIDS staff working in country offices, Regional Support Teams and headquarters. This tool serves three major functions:
1. annual programmatic reporting from country offices and Regional Support Teams;
 2. ad hoc surveys of country offices;
 3. online access to country and regional documents
47. In implementing the 2010-2011 UBW Performance Monitoring Framework, UNAIDS will draw upon a wide range of resources, including:
- the Cosponsor Evaluation Working Group;
 - the Monitoring and Evaluation offices of UNAIDS Cosponsors and the Secretariat;
 - Interagency Task Teams and Interagency Working Groups in priority areas⁶;
 - the UNAIDS Monitoring and Evaluation Reference Group;
 - the Global HIV/AIDS Monitoring and Evaluation Support Team; and
 - UNAIDS monitoring and evaluation experts stationed in over 50 countries.
48. The Performance Monitoring Framework brings together the tools and resources described above and is expected to take results-based management and accountability in UNAIDS to a new level without imposing new or undue reporting requirements on staff working at country level. However, this will require continued attention of the Secretariat and Cosponsors at all levels – as well as advice and guidance from the PCB – for the 2010-2011 Performance Monitoring Framework to be successfully implemented.

⁶ E.g., such as young people, education, prevention of mother-to-child transmission of HIV;

2010-2011 UBW Principal Outcome and Key Output Indicators

Principal Outcomes	Related Principal Outcome Indicators	Key Outputs	Related Key Output Indicators
Principal Outcome 1a Leadership and resource mobilization for a broad based HIV response at country, regional and global levels are strengthened.	1. Number of countries that report annually on the established targets for universal access on prevention, treatment, care and support. 2. Estimated international funding for prevention, treatment and care; and social mitigation and support. ⁷	Key Output 1: Global agenda for an effective, comprehensive HIV response clearly defined and supported by global policies, standards and guidelines.	1. Number and type of global policies, standards and guidelines issued by UNAIDS— <i>disaggregated by agency and by subject</i>
		Key Output 2: Political commitment and leadership among government, civil society, private sector, and other stakeholders at all levels galvanized to ensure inclusive, multisectoral and sustainable HIV responses.	1. Number of sets of recommendations and/or declarations from major forums on AIDS in priority areas, with UNAIDS support— <i>reported by agency</i>
		Key Output 3: Financial resources mobilized and leveraged in a timely, predictable and effective manner to match projected resource needs for a scaled up response.	1. Amount of funding spent at country level in support of the national AIDS responses in “One UN” pilot countries— <i>disaggregated by agency</i>
		Key Output 4: Capacity of people living with HIV, civil society and community-based organizations is strengthened to meaningfully engage in HIV responses at all levels.	1. Number of countries where local and national groups of people living with HIV and community based organizations are supported by UNAIDS with technical guidance, resource mobilization advice and training— <i>disaggregated by agency</i> 2. Number of PLHIV groups (global, regional and country) supported to participate in global, regional and country HIV activities- <i>reported by agency</i>
Principal Outcome 1b Strategic information strengthened and available to support knowing your epidemic, guiding evidence informed response and improving accountability.	1. Number of countries that produce standard and up-to-date HIV surveillance data that measure prevalence trends, risk behaviours.	Key Output 1 HIV monitoring and evaluation approaches and systems are better coordinated and harmonized.	1. Number of countries supported to strengthen national M&E capacities— <i>disaggregated by agency</i>
		Key Output 2: Reliable and timely data, information and analyses on global, regional and national trends are available and used, and the estimation of global and country HIV resource needs and tracking of financial flows are improved.	1. UNAIDS Global reports, AIDS epidemic fact sheets, estimates and projections produced. 2. Number of National AIDS Spending (NASA) or similar processes on tracking AIDS resources conducted.
		Key Output 3: Biomedical, socio-economic, behavioural, operational research and evaluation agendas developed and promoted to scale up of the response.	1. Number of countries reporting implementation of research agendas with support from UNAIDS
Principal Outcome 2 Human resources and systems of government and civil society enhanced to develop, implement and scale up evidence informed comprehensive HIV responses	1. Number of countries that report having national AIDS strategies that are multisectoral with clear strategic priorities with action plans that are costed and budgeted.	Key Output 1: Capacity of national AIDS authorities to lead and coordinate an inclusive and broad based multisectoral response on AIDS is strengthened.	1. Number of countries supported to conduct joint reviews of AIDS action plans implementation— <i>disaggregated by agency</i>
		Key Output 2: National AIDS Strategies and Action Plans are costed, inclusive, multisectoral, sustainable, prioritized and informed by scientific evidence, reflecting social and epidemiological data.	1. Number of countries supported to develop evidence-informed and costed AIDS Strategies and Action Plans — <i>disaggregated by agency</i>
		Key Output 3: National strategic information and accountability systems, including one agreed monitoring and evaluation framework for HIV, are developed and implemented	1. Number of countries with one National HIV Monitoring and Evaluation Plan with indicators linked to National Strategic Plan
		Key Output 4: Community systems strengthened through capacity building and inclusion of people living with HIV, most-at-risk, affected and vulnerable groups in national responses.	1. Number of Countries with People Living with HIV, Most-At-Risk and vulnerable groups involved in the development and implementation of the National HIV Strategic Plans with support from UNAIDS.
		Key Output 5: National human resource planning, training, compensation, and retention measures in all sectors relevant to the	1. Number of countries with human resource strategies integrated into national AIDS plans with support from UNAIDS.

⁷ Definitions of prevention, treatment and care and social mitigation and support are available in UNAIDS' *Resource needs for an expanded response to AIDS in low-and-middle income countries*, August 2005.

Principal Outcomes	Related Principal Outcome Indicators	Key Outputs	Related Key Output Indicators
		response are improved.	
		Key Output 6. Sustainable programmes to mitigate the socio-economic impact of AIDS are developed and implemented through strengthened capacity of country partners	1. Number of supported country socioeconomic studies, assessments of AIDS impact at national, sector and/or community levels-disaggregated by agency
		Key Output 7: National systems for procurement and supply management, and legislation to facilitate access to quality affordable HIV medicines, diagnostics, condoms, and other essential HIV commodities are strengthened.	1. Number of countries with a comprehensive Procurement, Supply Management and Distribution plan for HIV medicines, diagnostics, condoms and other essential HIV commodities developed with UNAIDS support
Principal Outcome 3 Human rights based and gender responsive policies and approaches to reduce stigma and discrimination are strengthened, including as appropriate focused efforts on sex work, drug use, incarceration and sexual diversity.	1. Number of countries that have laws and regulations that protect people living with HIV against discrimination, 2. Number of countries that have a policy to ensure equal access, between women and men, to prevention, treatment and care.	Key Output 1: Human rights based policies and programmes are coordinated and promoted in all settings, and vulnerability to HIV reduced through an enabling legal environment and access to justice for those affected.	1. Number of countries where technical support is provided on the promotion of human rights-based, gender-responsive and equitable AIDS policies and programmes- <i>disaggregated by agency</i>
		Key Output 2: Stigma, discrimination and other key social determinants of vulnerability addressed in HIV policies and programmes.	1. Number of countries supported to prioritize targeted actions to address stigma and discrimination and other human rights of most-at-risk and vulnerable populations in national AIDS plans, sector strategies or plans— <i>disaggregated by agency</i>
		Key Output 3: Gender inequality, gender-based violence and discrimination against women and girls are more effectively addressed, including through the engagement of men and boys.	1. Number of countries supported to conduct gender assessments of national AIDS plans and/or integrate gender equality and the needs of women, <i>disaggregated by agency, by programmatic area.</i>
		Key Output 4: Human rights of most-at-risk populations are promoted and protected, including equitable access to services.	
Principal Outcome 4a National capacities for scaling- up HIV prevention, treatment, care and support are enhanced.	1. Percentage of adults and children with advanced HIV infection receiving antiretroviral combination therapy—by region.) 2. Percentage of HIV-positive pregnant women provided antiretrovirals to reduce the risk of mother-to-child transmission - by region. 3. Number of countries that report an increase in condom use at last sex with non-regular partner.	Key Output 1: Prevention of sexual transmission of HIV and STI strengthened including through sexual and reproductive health policy, programmes and service linkage.	1. Number of countries supported ⁸ to strengthen their capacity on provision of essential HIV prevention services, including prevention of sexual transmission and development of new HIV prevention technologies – <i>disaggregated by agency and by area of support</i>
		Key Output 2: Comprehensive programmes for the prevention of mother-to-child transmission scaled up.	1. Number of countries supported to develop and implement PMTCT guidelines and strategies for scale up of PMTCT— <i>disaggregated by agency</i> 2. Number of countries supported through Joint Missions to review PMTCT and paediatric HIV care and treatment programmes
		Key Output 3: Interventions for the prevention of HIV transmission within health care and occupational settings (including blood safety, safe injection practices, universal precautions; occupational health standards, PEP) scaled up.	1. Number of countries with interventions for the prevention of HIV transmission within health care and occupational settings in line with international guidelines supported by UNAIDS.
		Key Output 4: Comprehensive HIV-related treatment and care services scaled up.	1. Number of countries supported by UNAIDS cosponsors or/and secretariat to scale up provision of AIDS treatment and care services, including antiretroviral therapy— <i>disaggregated by agency</i>
		Key Output 5: Equitable access and uptake of HIV testing and counselling ensuring confidentiality, informed consent, counselling and appropriate referrals.	1. Number of countries supported by UNAIDS cosponsors or/and secretariat to scale up testing and counselling (with informed consent and confidentiality assured) through a rights-based approach.

⁸ For this and other similar indicators the following definition of the support is used here: a.) financial support; b.) trainings at country or regional level; c.) technical support through a consultancy; and d.) technical support through a mission.

Principal Outcomes	Related Principal Outcome Indicators	Key Outputs	Related Key Output Indicators
		Key Output 6: Scaled up and harmonised joint HIV/TB planning, training, procurement and delivery of HIV/TB services.	1. Number of countries that scale up joint HIV and TB planning, training, procurement and delivery of harmonized HIV and TB services— <i>disaggregated by agency</i>
Principal Outcome 4b Coverage and sustainability of programmes for HIV prevention, treatment, care and support are increased and address the vulnerability and impact associated with sex work, drug use, incarceration and sex between men.	1. Number of countries that report an increase in the percentage of most-at-risk populations reached by prevention programmes - <i>disaggregated by population groups</i> 2. Percentage of total national AIDS spending for most-at-risk populations.	Key Output 1: Evidence-informed policies and practices, and improved coordination and harmonization of approaches for HIV prevention, treatment are care for injecting drug users, sex workers, men who have sex with men and transgender people.	1. Number of countries supported to implement policy guidance and other information that address the vulnerabilities and most-at-risk populations— <i>disaggregated by agency</i>
		Key Output 2: HIV prevention, treatment, care and support services scaled up with, by and for those engaging in injecting drug use, sex between men, sex work, and including those in prisons and other at risk settings.	1. Number of countries supported to develop and/or implement programmes to scale up provision of HIV prevention, treatment, care and support services to people engaging in injecting drug use, sex between men, sex work, including in prison settings— <i>disaggregated by agency</i>
Principal Outcome 4c Increased coverage and sustainability of programmes including to address the vulnerability of, and impact on women and girls, young people, children, populations affected by humanitarian crisis and mobile populations.	1. Number of countries that report an increase in the percentage of young women and men aged 15–24 who both correctly identify ways of preventing the sexual transmission of HIV and who reject major misconceptions about HIV transmission— <i>disaggregated by sex</i> 2. Number of countries in that have integrated and implemented HIV and AIDS programmes for populations affected by humanitarian crisis	Key Output 1: Protection, treatment, care and support for children affected by HIV are provided.	1. Number of countries supported to provide protection, care and support for children affected by HIV or AIDS— <i>disaggregated by agency</i>
		Key Output 2: Policies, programs and services for young people, particularly those most at risk, are implemented.	1. Number of countries supported to develop and implement programmes specifically focusing on addressing the risk factors and vulnerability of young people.- <i>disaggregated by agency</i> 2. Number of countries that have developed and implemented programmes focusing on universal access targets (tracking UNGASS core indicators and for most-at-risk young people) supported by UNAIDS.
		Key Output 3: HIV transmission and impact on women and girls are reduced through gender responsive service delivery and access to commodities	1. Number of countries supported to include gender-sensitive measures in their HIV and AIDS Strategic Plans- <i>disaggregated by agency</i> 2. Number of countries supported to implement programmes addressing HIV and gender-based violence. - <i>disaggregated by agency.</i>
		Key Output 4: HIV policies and programmes implemented for populations affected by humanitarian crisis.	1. Number of countries supported to integrate and implement HIV and AIDS policies and programmes for populations affected by humanitarian crisis ⁹
		Key Output 5: Equitable access to comprehensive HIV prevention, treatment and care services through the workplace and for mobile populations.	1. Number of countries supported to provide workplaces HIV prevention and information on treatment, care and support services to workers— <i>disaggregated by agency</i> 2. Number of countries supported to implement HIV and AIDS programmes for uniformed personnel, male and female ex-combatants, women associated with armed groups and armed forces, and/or mobile populations — <i>disaggregated by agency</i>
Principal Outcome 5 Coordination, alignment and harmonization strengthened across the HIV response.	1. Number of joint UN teams on HIV with Joint programme of Support.	Key Output 1: HIV responses integrated into broader development and sectoral plans in line with National AIDS Strategies and Annual Action Plans.	1. Number of countries supported for HIV integration into Poverty Reduction Strategy Papers, national development plans, national budgets, Medium-Term Expenditure Frameworks, and sectoral plans— <i>disaggregated by agency</i>

⁹ IASC definition of a humanitarian crisis: "any situation in which there is an exceptional and widespread threat to human life, health or subsistence. Such crises tend to occur in situations of poverty, fragile government and scarcity of food, in which a natural disaster or armed conflict leads to the appearance of a food crisis, disease and enforced displacement of the population, either within or outside the country, along with an important mobilisation of international resources of aid."

Principal Outcomes	Related Principal Outcome Indicators	Key Outputs	Related Key Output Indicators
		Key Output 2: Coordinated technical and financial support involving governments, multilaterals, bilaterals, the private sector and civil society.	<ol style="list-style-type: none"> 1. Number of technical support person-days provided by UNAIDS Technical Support Facilities and other technical support mechanisms 2. Number of countries that use the CHAT 3. Number of proposals funded by the Global Fund and other funding mechanisms that received UNAIDS support in their development
		Key Output 3: UN system support coordinated and harmonised to strengthen the HIV response at global, regional and country levels.	<ol style="list-style-type: none"> 1. Number of "One UN" pilot countries where the Joint UN Programmes of Support on AIDS are integrated into "One UN" operations, i.e. into "One Programme" and "One Budget" 2. Number of Joint Programmes on AIDS in operation, i.e. used as basis for joint planning, resource mobilization, implementation assessment and reporting.

UNAIDS 2010-2011

Unified Budget and Workplan performance monitoring framework

PCB decisions and recommendations - 1

- The 2010-2011 UBW should include stronger linkages between investment and results and be accompanied by a performance monitoring framework;
- The performance monitoring framework should include indicators to measure how UNAIDS work contributes to strengthening the One UN pilots;
- Mid-term progress reports on the implementation of the UBW should be an item on the agenda of the PCB meetings;
- Potential efficiencies that may come from working in a more harmonized way should be identified and any savings made reinvested into the programme.

20th Meeting of UNAIDS Programme Coordinating Board, Geneva, 25-27 June 2007

Next steps

- Making further adjustments and revisions to the 2010-2011 performance monitoring framework
 - ✓ Making final decisions on the most appropriate indicators
 - ✓ Linking indicators at different levels and matching these to the levels of effort of different Cosponsors
- Finalisation of the 2010-2011 performance monitoring matrix
 - ✓ Establishing targets and baselines for indicators
 - ✓ Identifying sources of data and means of verification



Expectations

The PCB subcommittee is invited to make recommendations on the 2010-2011 performance monitoring framework, in particular:

- The structure and presentation of the framework
- The proposed outcome and output indicators
- The targets and baselines used in the past





UNAIDS/PCB/SC(02)/01.3
8 April 2009

**Second meeting of the subcommittee *ad interim* of
UNAIDS Programme Coordinating Board
Geneva, Switzerland
16 April 2009**

UNAIDS Performance Monitoring Report for 2008

Additional documents for this item:

Summary of progress and achievements in 2008 in implementing Cosponsor, Secretariat and Interagency activities (UNAIDS/PCB/SC(02)/01.3 Conference room paper 1) – to be made available at the meeting on April 16, 2009.

UNAIDS Unified Budget and Workplan Performance Monitoring and Evaluation Report (UNAIDS/PCB(23)/08.26/Rev.1 –

http://data.unaids.org/pub/InformationNote/2008/20081112_ubw_200607perform_mon_final_en.pdf

Action required at this meeting - the Subcommittee *ad interim* of the Programme Coordinating Board is invited to:

Review progress in the implementation of the 2008-2009 Unified Budget and Workplan and provide advice and guidance on ways to further strengthen UNAIDS performance monitoring efforts.

I. Introduction

The 2008-2009 Unified Budget and Workplan (UBW) was designed with the aim of supporting the achievement of progress towards universal access to HIV prevention, treatment, care and support. Guided by the UNAIDS Strategic Framework and in accordance with the UNAIDS Technical Support Division of Labour, the 2008-2009 UBW has sought to maximize the impact of UNAIDS leadership at global and regional levels and the effectiveness of the Joint Programme's assistance to national stakeholders.

Reflecting an intensified commitment to results-based management, the 2008-2009 UBW provided for a specified, coordinated series of synergistic activities to support the achievement of seven Principal Outcomes. To a far greater degree than previous budgets and workplans, the 2008-2009 UBW expressly links specific investments with concrete, specified results.

In accordance with the UNAIDS Programme Coordinating Board's (PCB's) call for increased attention to accountability, transparency and a strategic focus on results, the 2008-2009 UBW is complemented by a Performance Monitoring and Evaluation Framework. The Performance Monitoring and Evaluation Framework for 2008-2009 set forth a limited number of carefully selected impact and outcome indicators to permit clearer assessment of the Joint Programme's success in meeting identified performance benchmarks.

Consistent with the PCB's mandate for annual performance monitoring reports, this report summarizes UNAIDS achievements at the midway point of the 2008-2009 UBW. As requested by the PCB, the results of this mid-term evaluation have been used by the Joint Programme to determine the release of funds to individual Cosponsors and the Secretariat for planned activities in 2009.

This report summarizes the overall accomplishments of the Joint Programme in 2008 under each of the seven Principal Outcomes in the 2008-2009 UBW. In addition, a separate report is prepared on the activities, achievements and lessons learnt in 2008 by each Cosponsor and the Secretariat. Reports on expenditures are included in the financial report for 2008. Case studies are currently being prepared to illustrate the myriad ways that UNAIDS is contributing to the push towards universal access. This mid-term assessment of UNAIDS¹⁰ performance under the 2008-2009 UBW inevitably provides only a partial, preliminary summary of the Joint Programme's work in the current biennium. The indicators developed for the 2008-2009 UBW are intended to capture impact and outcomes stemming from UNAIDS activities over a two-year period, and the data necessary to fully assess the Joint Programme's success in generating the desired impact and outcomes will become available only in 2010, when a comprehensive report will be delivered to the PCB. Notwithstanding the inherent limitations of this mid-term assessment, this report nevertheless represents a major improvement in the quantity, quality and timeliness of performance data reported by the Joint Programme.

II. Principal Outcomes: Progress in 2008 in Substantive Areas

Activities undertaken by UNAIDS in 2008 resulted in clear, measurable progress towards the seven Principal Outcomes in the 2008-2009 UBW.

Principal Outcome 1: Strengthened leadership and resource mobilization for a broadbased AIDS response at all levels, including governments, civil society, people living with HIV, and other non-state partners.

Highlights of UNAIDS Progress

¹⁰ UNAIDS refers to the joint UN Programme on AIDS, which includes the 10 Cosponsors and the Secretariat

- *Policy and normative support for a strong global agenda.* More than 35 different guidance and standards-setting documents were produced to strengthen the response to AIDS.
- *Political and multisectoral leadership and commitment.* UNAIDS supported a High Level Meeting at the UN to assess progress in the AIDS response and to reaffirm commitment to the 2001 Declaration of Commitment on HIV/AIDS and the 2006 Political Commitment on HIV/AIDS. Support was also provided to the First Meeting of Ministers of Health and Education to Stop HIV and STIs in the Caribbean and Latin America.
- *Resource mobilization.* Funding for HIV-related activities in low- and middle-income countries rose to US\$ 13.7 billion in 2008 – a 21 per cent increase over amounts mobilized in 2007. UNAIDS supported 56 countries in developing funding proposals from the Global Fund, yielding a success rate of 54 per cent.
- *Leadership and capacity building for civil society, including people living with HIV.* Among 74 UNAIDS country offices, technical support was provided to civil society and people living with HIV in all 74 countries, including assistance with resource mobilization in 63 countries, direct funding in 60 countries, and training in 64 countries. UNAIDS country offices report that people living with HIV fully participated in reviews of national AIDS strategies in 50 countries, with insufficient but increasing involvement reported in an additional 15 countries.
- *Coordinated and harmonized UN leadership.* Joint UN Programmes of Support were launched in five countries in Eastern and Southern Africa in 2008 and in the Russian Federation. UNAIDS Regional Support Teams in numerous regions intensified their support for joint programming and strategic planning. Guidance and advocacy support for joint programming was provided to all UN Resident Coordinators, and targeted technical support for joint programming was delivered in more than 25 countries. Formal guidance was provided to UNAIDS Country Coordinators regarding participating in the “One UN” initiative at country level.

Principal Outcome 2: Improved planning, financing, technical assistance and coordination at all levels for a sustainable multisectoral AIDS programmatic response, addressing the impact of the epidemic and integrated with national development efforts.

Highlights of UNAIDS Progress

- *Development of costed and evidence-informed AIDS Strategies and Action Plans.* Twenty-two countries received assistance from the Joint Programme on the development of national AIDS strategies, and 42 countries received support for joint annual reviews of national plans. Five countries received intensive support for peer reviews of national strategies, leading most to revise and realign national strategies in accordance with peer review findings.
- *Integration of AIDS plans in broader development planning.* UNAIDS Cosponsors supported dozens of countries in mainstreaming AIDS into broader development planning instruments, such as Poverty Reduction Strategy Papers, medium term expenditure frameworks, and sector-wide approaches

- *Technical and financial support for scaling up.* Sixty-two countries benefited from more than 7,000 person-days of technical assistance through UNAIDS Technical Support Facilities and other sources. Of 56 countries receiving UNAIDS assistance in proposal development for the Global Fund, 30 (or 54 per cent) were successful. The Joint Programme provided support to improve implementation of Global Fund grants in 36 countries.
- *Supporting the engagement of most-at-risk and vulnerable populations.* Technical support was provided to diverse stakeholders in 49 countries to facilitate the inclusion of injecting drug users, people vulnerable to trafficking, and prisoners in the development and implementation of national AIDS plans and strategies. Other support for the engagement of most-at-risk and vulnerable populations was provided in 31 countries in four different regions.
- *Strengthened capacity for impact mitigation.* Socioeconomic studies and impact assessments were conducted in 54 countries. These included 10 epidemiological syntheses, five economic analyses, studies of educational needs of people affected by HIV, and four studies of approaches to sustainable treatment.

Principal Outcome 3: Strengthened evidence base and accountability of the AIDS response through greater availability and use of strategic information, including monitoring and evaluation, surveillance and resource tracking.

Highlights of UNAIDS Progress

- *Strengthened monitoring and evaluation capacity.* Seventy-two of 74 countries with UNAIDS offices reporting in 2008 received technical guidance from the Secretariat or Cosponsors. Sixty-two countries received UNAIDS funding for monitoring and evaluation, 60 were assisted with mobilizing resources for monitoring and evaluation, and 67 benefited from training.
- *Reliable data on epidemiological trends and impact.* At least 52 countries produced a national epidemiological estimate in the last two years, and 93 benefited from support regarding the collection and reporting of HIV-related data in health sectors. HIV information systems were implemented in 70 refugee settings, a major stocktaking report on children and HIV was published, multisectoral behavioural studies were conducted, and school-based surveys were undertaken in 41 countries. The 2008 UNAIDS Report on the Global AIDS Epidemic summarized the latest evidence regarding the epidemic.
- *National AIDS spending assessments.* Twenty-five countries reported national HIV expenditures in 2008, and 48 additional countries planned to undertake assessments of 2008 spending in 2009.
- *Support for country-level research.* Twenty-four countries received support for implementation of a country-level HIV research agenda.

Principal Outcome 4: Enhanced human resource and system capacities at all levels of government, civil society and other non-state partners to implement comprehensive HIV/AIDS responses, including improved availability and access to affordable HIV commodities.

Highlights of UNAIDS Progress

- *Strengthened capacity for HIV prevention.* At least 118 countries received support for capacity-building support for the provision of HIV prevention services.
- *Support for scaling up services to prevent mother-to-child transmission (PMTCT).* At least 68 countries received support for expanding access to PMTCT services.
- *Enhancing capacity for scaling up AIDS treatment and care.* At least 71 countries in six regions received technical support for the scaling up of treatment and care programmes. Eight countries benefited from joint missions focused on service integration and access for HIV-infected children. The Joint Programme provided technical support for the scaling up of integrated HIV/TB services in 53 countries.
- *Promoting knowledge of HIV serostatus.* Ninety-two countries in six regions received technical support for the scaling up of HIV voluntary testing and counseling services.
- *Strengthened systems for commodity procurement and supply management.* Four Cosponsors were engaged in capacity-building initiatives focused on strengthening systems to facilitate timely access to quality HIV medicines, diagnostics, condoms and other commodities. These efforts reached more than 50 countries in 2008.
- *Facilitating flexible use of international trade policies to promote commodity access.* The Joint Programme built capacity in 36 countries to facilitate development and implementation of access-promoting trade policies, including optimal utilization of flexibilities permitted under the TRIPS accord.
- *Supporting human resource planning.* Fifty-seven countries benefited from direct technical support for HIV-related human resource planning, training, compensation and retention.
- *Workplace programming.* At least 70 countries received UNAIDS support for workplace provision of HIV prevention and information on HIV treatment, care and support services for workers.

Principal Outcome 5: Strengthened human rights-based and gender-responsive policies and approaches to reduce stigma and discrimination.

Highlights of UNAIDS Progress

- *Promotion of human rights-based, gender-sensitive, equitable AIDS policies and programmes.* At least 75 countries received technical support for the development and implementation of rights-based, gender-sensitive AIDS approaches. Support provided by UNAIDS addressed various aspects of programming, including workplaces, prisons and humanitarian settings.
- *Strengthening capacity to address HIV-related stigma and discrimination.* UNAIDS Cosponsors undertook initiatives to build capacity on stigma and discrimination in 50 countries. Populations prioritized for such capacity building activities included people living with HIV, men who have sex with men, injecting drug users, prisoners, and persons vulnerable to trafficking.

- *Overcoming legal and policy barriers to service access.* Support for the review, revision and implementation of legislation to promote HIV-related rights was provided to 19 countries and two regions. In addition, UNAIDS support facilitated legal and policy reviews in at least 23 countries relating to injecting drug users, prisoners and people vulnerable to trafficking.
- *Strengthening human rights and gender competencies among key actors.* UNAIDS provided technical guidance, tools and training in 45 countries to build capacity among parliamentarians, judges, law enforcement officials, community and traditional leaders, and other relevant actors to support responses grounded in human rights and gender equality.

Principal Outcome 6: Increased coverage and sustainability of programmes for those engaging in injecting drug use, sex between men and sex work.

Highlights of UNAIDS Progress

- *Support for scaling up.* Support was provided for the development and implementation of programmes focusing on populations most at risk in 63 countries. In at least 30 countries, technical support was delivered for resource mobilization, establishment of multisectoral working groups, needs assessment, and capacity building to facilitate the implementation of HIV prevention, treatment, care and support for injecting drug users, prisoners and people vulnerable to trafficking.
- *Supporting evidence-informed, harmonized policies and practices to address the HIV-related needs of most-at-risk populations.* At least 24 countries developed, adapted and implemented best practices relating to HIV prevention and treatment for injecting drug users, prisoners and people vulnerable to trafficking. Forty-seven countries relied on normative guidance to develop and/or review national policies regarding men who have sex with men.

Principal Outcome 7: Increased coverage and sustainability of programmes addressing the vulnerability of and impact on women and girls, young people, children, emergency-affected populations and uniformed personnel.

Highlights of UNAIDS Progress

- *Strengthening capacity to address the HIV-related needs of women and girls.* At least 42 countries have in place a national strategy or action plan to reduce gender-based violence. At least 12 countries in 2008 received UNAIDS support for the development of safe mobility tools to reduce vulnerability to trafficking and to implement gender-sensitive policies to benefit female injecting drug users. At least 75 countries with refugee operations received support from the Joint Programme to integrate gender equality into programming in humanitarian settings.
- *Strengthening capacity to address the HIV-related needs of young people.* Technical support was provided to education sectors in 42 countries to deliver HIV educational programming. Capacity-building support facilitated HIV prevention programming for young people in 47 countries with refugee populations.
- *Strengthening capacity to address the HIV-related needs of children.* UNAIDS provided technical support to partners in at least 46 countries to provide protection, care and support for children affected by the epidemic.

Children-focused capacity-building activities assisted 75 countries in the context of humanitarian settings.

- *Addressing HIV in the context of humanitarian concerns, mobility and law enforcement.* Among 26 countries affected by conflict or humanitarian/emergency situations, 14 have national AIDS strategies that specifically address humanitarian settings. Among all countries with UNAIDS offices, 34 have HIV prevention strategies for humanitarian settings, 19 have plans that address HIV treatment, and 13 have plans for HIV support. Seventy-five countries received UNAIDS technical assistance on integrating HIV in humanitarian settings, while 39 countries benefited from technical support to uniformed services and 13 were supported on HIV-related aspects of migration and mobility. National AIDS strategies in at least 58 countries address issues of migration and mobility.

Annex I: Performance Monitoring Matrix for Principal Outcomes and Key Outputs of 2008-2009 UBW

Principal Outcome 1: Strengthened leadership and resource mobilization for a broadbased AIDS response at all levels, including governments, civil society, including people living with HIV, and other non-state partners.

Indicators	Data source	Frequency	Baseline	Targets and other information
1. Number of countries that perform annual or biennial reporting on the established targets for universal access on prevention, treatment, care and support.	UNAIDS country reports	Annual	2006 UNAIDS country reports 78 country offices responded; 57 reported that universal access process resulted in the establishment of clear targets within the National AIDS Action Framework. Reports on 2007 progress are due by 31 January 2008.	The target for 2009 will be all countries.
2. International funding for prevention, treatment and care; and social mitigation and support ¹¹ (<i>disaggregated</i>)	UNGASS reports, National AIDS Spending Assessments, National Health Accounts, financial resource flow surveys	Annual	2006: National AIDS spending assessments US\$8.9 billion was available for AIDS-related activities; US\$ 10 billion in 2007;	The UNAIDS report "Financial resources required to achieve universal access to HIV prevention, treatment, care and support", 2007, states that in order to reach universal access by 2010, an amount between US\$ 32 to US\$ 51 billion is required; the target for 2009 is US\$ 30 billion. This is the indicator used for the 2006–2007 UBW Principal Result 15. This will enable monitoring trends over time.

Key Output 1

Global agenda for an effective, comprehensive AIDS response clearly defined and supported by global policies, standards and guidelines.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
1. Number and type of global policies, standards and guidelines issued by UNAIDS— <i>disaggregated by agency and by subject</i>	1. Cosponsors and Secretariat reports	Annual	E.g. "Intensifying HIV prevention" UNAIDS Position Paper and <i>Practical guidelines for intensifying HIV prevention</i> towards universal access.	Establishing a target for this indicator is not applicable.

Broad Activities

WHO: Advocacy and provision of normative guidance, strategic information and technical support to strengthen the health sector's contribution to scaling up HIV prevention, treatment and care towards universal access.

Secretariat: Coordinated development of policies and guidance responding to the evolving demands of the AIDS epidemic, development of scenarios of and options for a long-term response to AIDS, including specific responsibility for overall policy and coordination on prevention.

Interagency: Interagency action on key strategic issues, the International AIDS Conference (including the Report on the global AIDS epidemic), and the 2008 UN General Assembly comprehensive review of the realization of the Declaration of Commitment on AIDS."

¹¹ Definitions of prevention, treatment and care and social mitigation and support are available in UNAIDS' *Resource needs for an expanded response to AIDS in low- and middle income countries*, August 2005.

Key Output 2

Political commitment and leadership among government, civil society, non-state partners, private sector, labour and other stakeholders at all levels galvanized to ensure inclusive, multisectoral and sustainable AIDS responses.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
1. Examples of convening and of resulting recommendations and declarations from high level events, major forums on AIDS in priority areas—children, labour, other themes and sectors, with UNAIDS support— <i>reported by agency</i>	Cosponsors and Secretariat reports UNAIDS regional reports.	Annual	UNAIDS support to the 2006 High Level Meeting on AIDS and resulting <i>Political Declaration on HIV/AIDS</i> , regional meetings.	Establishing a target for this indicator is not applicable.

Broad Activities

UNICEF: Convene the IATT and Global and Regional Partners Forums on Children and AIDS to track implementation progress and define recommendations for accelerated scale up around children and AIDS.

ILO: Advisory services, policy guidance and technical support for ILO constituents (ministries of labour, employers and workers) to enable them to play an active role in national AIDS planning and programme implementation, ensuring full involvement of people living with HIV.

UNESCO: Building political commitment and advocating comprehensive education responses AIDS that are fully integrated into national action plans.

Secretariat: Advocacy and mobilization of political commitment for a targeted, comprehensive AIDS response integrated with other relevant programmes within the framework of UN reform and effectively utilizing the work of the Special Envoys on AIDS of the Secretary General.

Interagency: Collective UN action on AIDS in the framework of UN reform, to provide an enabling environment to increase national action through support to regional intergovernmental and multi-partner entities to address and mainstream AIDS.

Key Output 3

Financial resources mobilized in a more timely and effective manner to match projected resource needs for a scaled up response.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
2. Number of donor and partner forums convened on AIDS resource mobilization— <i>disaggregated by agency</i>	Cosponsor reports	Annual	1. not available for all Cosponsors. 2006 UNHCR data are the three major donor forums	The 20 th PCB meeting requested a report on AIDS spending at the country level in “One UN” pilot countries out of the US\$ 1.9 billion mobilized by Cosponsors in supplemental resources (PCB/20/7.5).
3. Amount of funding spent at country level in support of the national AIDS responses in “One UN” pilot countries— <i>disaggregated by Cosponsors</i>			2. 2008 data will be collected in 2009	

Broad Activities

UNHCR: Advocacy for increased resources and mainstreaming conflict affected and displaced populations into national AIDS policies, strategic plans and programmes and donor proposals.

UNICEF: Development of a resource mobilization/leveraging strategy to scale up programmes for children and AIDS.

WFP: Advocacy and technical assistance to mobilize resources for food and nutrition security as an essential element of the AIDS response by working with key civil society and national partners at all levels.

Key Output 4

Strengthened leadership and capacity of people living with HIV and groups of people living with HIV, civil society and community-based organizations to meaningfully engage in AIDS

responses at all levels.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
3. Number of countries where local and national groups of people living with HIV and community based organizations are supported by UNAIDS with technical guidance, resource mobilization advice and training and extent of this support— <i>disaggregated by agency</i>	UNAIDS country reports Cosponsor reports	Annual	1. 2007 information forthcoming 2. 2006: 91 country offices responded; 64 reported full participation of people living with HIV in national AIDS planning and reviews, 25 reported insufficient yet increasing participation	1. The target is all countries that requested such assistance 2. The target is all countries undertaking a review or development of the national AIDS strategies will report on the involvement of people living with HIV
4. Level of involvement of the global and regional groups of people living with HIV in the AIDS response— <i>reported by agencies</i>				

Broad Activities

UNDP: Implementation of leadership programmes and capacity-building for groups and networks of people living with HIV, civil society and community-based organizations to strengthen partnerships, organizational capacity, and engagement in the AIDS response.

Secretariat: Convening of innovative partnerships, promotion of multisectoral approaches to AIDS and support for mobilizing resources and the building of sustainable management, advocacy and service delivery capacity for, and with, non-state actors.

Key Output 5

Coordinated and harmonized leadership by the UN system on AIDS, with strengthened capacity and AIDS competence at global, regional and country levels.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
1. Number of "One UN" pilot countries where the Joint UN Programmes of Support on AIDS are integrated into "One UN" operations, i.e. into "One Programme" and "One Budget"	UNAIDS country reports	Annual	1. Not available 2. 2006: 90 country offices responded, 40 countries reported that a Joint Programme of Support was developed as per the undg Guidance Paper and endorsed by the UN Country Team/Theme Group on AIDS	1. The 20 th PCB meeting requested to have a specific indicator/s to measure how UNAIDS work contributes to strengthening the "One UN" pilots (PCB/20/7.6). The target is all "One UN" pilot countries. 2. The target is all countries with UN Theme Groups on AIDS or UN Country Teams
2. Number of Joint Programmes on AIDS in operation, i.e. used as basis for joint planning, resource mobilization, implementation assessment and reporting				

Broad Activities

UNHCR: Coordination and collaboration with UNAIDS cosponsors, other UN agencies, governments, humanitarian organizations, the civil society, subregional/regional initiatives, other relevant coordination and planning systems, and the beneficiaries to effectively address AIDS among people of concern to UNHCR.

UNDP: Advocacy and support through the Resident Coordinator System for establishment and strengthened functioning of Joint UN Teams on AIDS at country level and joint programmes of support

UNESCO: Strengthening coordinated action among education stakeholders at all levels through key interagency initiatives such as EDUCAIDS and the UNAIDS IATT on Education in line with the UNAIDS division of labour, particularly at country level.

Secretariat: Guidance and monitoring at all levels of progress on increasing effectiveness of a joint response to AIDS at global, regional and country level.

Interagency: Effective and coordinated action by UNAIDS and the broader UN system, through UNAIDS Country Coordinators, Programme Advisers, Social Mobilization Advisers and Monitoring and Evaluation Advisers.

Interagency: Support and facilitation of a joint response to AIDS at country level—especially through the UN Theme Groups on HIV/AIDS, joint UN teams on AIDS and joint UN programmes of support on AIDS—and strengthening the links among stakeholders, including through implementation of the country support funding, using the comparative advantages of Programme Acceleration Funds (PAF), and Programme Support Funds (PSF).

Interagency: Building leadership and capacity of UN system staff to respond to AIDS effectively including support to staff living with HIV through UN+.

Principal Outcome 2: Improved planning, financing, technical assistance and coordination at all levels for a sustainable multisectoral AIDS programmatic response, addressing the impact of the epidemic and integrated with national development efforts.

Indicators	Data source	Frequency	Baseline	Targets and other information
1. Number of countries that report having national AIDS strategies that are multisectoral ¹² with clear strategic priorities with action plans that are costed and budgeted.	UNAIDS annual country reports	Annual	2006: 78 country offices responded: 75 reported having a National AIDS Framework that spell out national priorities; 38 reported having a National AIDS Action Framework that has been translated into a costed and budgeted operational plan and/or annual priority action plan.	The target is all countries with UN Theme Groups on AIDS. This is the 2006–2007 UBW Principal Result 5 indicator a.

Key Output 1

Strengthened capacity of inclusive national AIDS authorities to lead and coordinate a broadbased multisectoral and multipartner response on AIDS, to convene participatory processes to develop National AIDS Strategies and Annual Action Plans that are costed, inclusive, credible and informed by scientific evidence and social and epidemiological data; and to oversee the development and implementation of one agreed national monitoring and evaluation framework for AIDS.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
2. Number of countries supported to develop costed and evidence-informed AIDS Strategies and Action Plans— <i>disaggregated by agency</i>	ASAP (AIDS strategy and action plan) service data Cosponsor and Secretariat reports, UNAIDS country reports	Annual	2006 ASAP data: 1. 30 countries 2. 39 countries	1. The target is all countries that requested such assistance 2. The target is all countries that requested such assistance
3. Number of countries supported to conduct joint reviews of AIDS action plans implementation— <i>disaggregated by agency</i>				

Broad Activities

UNDP: Policy support and advisory services to national institutions and civil society for strengthened coordination and governance of national and decentralized AIDS responses.

ILO: Advocacy and advisory services for national AIDS authorities on integrating the world of work and workplace partners in national AIDS plans and programmes.

World Bank: Enhancing implementation capacity by (i) developing technical guidance and tools for use by national AIDS authorities including mainstreaming AIDS in key sectors (ii) improving financial management and disbursement, (iii) providing policy advice, technical and financial support at all levels including the public and private sector and in civil society.

World Bank: Advocacy, technical support, policy advice and capacity-building to countries for the development of prioritized, costed and evidence-based national AIDS strategies and action plans.

World Bank: Provision of technical support to countries on how to design, build and use monitoring and evaluation systems for better policies and programmes.

Interagency: Support to joint review processes and efforts to improve institutional design and functions of the national AIDS authorities for improved management, coordination, planning, alignment, scaling up, monitoring and evaluation of national AIDS responses, including through the use of improved tools for data management (Country Response Information System).

Key Output 2

¹² A National Strategic Plan on AIDS will be considered multisectoral if it involves at least three non-health sectors e.g. education, social affairs, labour, transport, jurisdiction—to be agreed.

National AIDS Strategies, Annual Action Plans and priorities integrated into broader planning and budgetary processes, such as Poverty Reduction Strategy Papers, national development plans, national budgets, Medium-Term Expenditure Frameworks, and sectoral plans.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
1. Number of countries supported for HIV integration into Poverty Reduction Strategy Papers, national development plans, national budgets, Medium-Term Expenditure Frameworks, and sectoral plans— <i>disaggregated by agency</i>	UNDP/WB/UNAIDS Secretariat Joint Programme on Mainstreaming into Poverty Reduction Strategy Papers	Annual	UNDP data 2007 : 14 receiving support through joint PRSP Programme	The target is all countries that requested such assistance

Broad Activities

WFP: Advocacy and technical assistance to include costed, evidence-based HIV food and nutrition programmes in National AIDS Strategies, Action Plans and Poverty Reduction Plans by working with governments and key stakeholders.

UNDP: Development of technical guidance and tools and provision of technical support for integrating AIDS priorities into national development and MDG plans, poverty reduction strategy papers and sector plans, and for incorporating HIV budgeting and financing into macroeconomic policy processes (including a joint PRSP mainstreaming programme with the World Bank and UNAIDS Secretariat.)

UNFPA: Advocacy and technical assistance for the incorporation of inter-linkages of population dynamics and gender equality, sexual and reproductive health, young people's needs and AIDS in national and sectoral development plans, poverty reduction strategies and expenditure frameworks.

ILO: Integration of HIV in Decent Work Country Programmes, including the development and implementation of sector-specific policies and programmes, as appropriate, and an outreach strategy for the informal economy.

WHO: Development of technical guidance and costing tools and provision of technical support for sustainable financing of AIDS services in the health sector.

World Bank: Development of tools and guidelines, and training to integrate AIDS into broader planning and budgetary processes including a costing manual for poverty reduction strategy papers, guidelines for integrating HIV in Medium Term Expenditure Frameworks. (Includes the joint initiative on integrating AIDS in Poverty Reduction Strategy Papers in partnership with UNDP and the UNAIDS Secretariat.)

Key Output 3

Increased, harmonized and aligned technical and financial support to scale-up funding and implementation of national AIDS programmes.

Indicators	Data source	Frequency	Baseline/benchmark	Additional information
1. Number of technical support person-days provided by UNAIDS Technical Support Facilities and other technical support mechanisms 2. Number of countries that use the CHAT 3. Number of proposals funded by the Global Fund and other funding mechanisms that received UNAIDS support in their development	UNAIDS country reports	Annual	2006 : 1. 2000 days of technical assistance provided in 2006 to over 49 countries 2. Forthcoming CHAT use of information from mid-term survey—end of September 2007 3. UNAIDS Secretariat or one or several Cosponsors provided either financial or technical support to 27 countries	1. Forthcoming 2. Previously the Global Task Team established a target of 10 countries using and reporting on the outcomes of CHAT in 2006 3. Forthcoming

Broad Activities

UNDP: Technical assistance and managerial support for improved implementation, coordination and monitoring of Global Fund grants and programmes financed through other global funding initiatives.

World Bank: Advocacy, technical support and policy advice to improve donor coordination and harmonization in collaboration with the Global Fund, PEPFAR and others.

Secretariat: Guidance and support to strengthen capacity of national AIDS responses to scale up towards universal access targets; harmonization and alignment of donor funding to national priorities and implementation of other GTT recommendations at the country level.

Interagency: Technical support to national partners, through the joint UN team on AIDS, Technical Support Facilities and the Global Implementation Support Team and the Technical Assistance Funds, to overcome critical obstacles in scaling up comprehensive AIDS programmes and in securing funding, through the Global Fund, World Bank and other funding mechanisms.

Key Output 4

Inclusion of the needs of the most-at-risk, affected and vulnerable groups in National AIDS Strategies and Action Plans with appropriate resources allocated.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
1. Number of countries where the involvement of most-at-risk populations into the development of National Strategic Frameworks and inclusion of their needs was supported by UNAIDS.	UNAIDS country reports UNGASS NCPI 1.3 on specific vulnerable sub-populations	Annual	<p>2006: 87 country offices responded:</p> <ul style="list-style-type: none"> ▪ 23 countries reported that injecting drug users were involved in the development or review of National Strategic Frameworks; ▪ 29 countries reported that persons involved in sex work participated in the development or review of National Strategic Frameworks; ▪ 44 countries reported that men who have sex with men were involved in the development or review of National Strategic Frameworks; <p>2007: forthcoming through end of the year survey 2007: UNGASS reports from countries, due by 31.01.08</p>	The target is all countries undertaking a review or development of the national AIDS strategies

Broad Activities

UNICEF: Contribute to advocacy, promotion and technical assistance through harmonized interagency approaches with Government and partners to ensure that comprehensive national plans support a mix of evidence-based interventions to prevent HIV among adolescents up to the age of 18, including prioritized attention to especially vulnerable and most-at-risk adolescents

UNFPA: Support for institutional strengthening and technical capacity-building of UNFPA country offices, UN country teams, regional and national key population organizations (e.g. youth serving and youth led; sex work networks; women living with HIV) to facilitate policy development and dialogue and to design, implement, monitor and evaluate relevant HIV programmes and services

UNODC: Provision of technical assistance to relevant government agencies, including health, law enforcement, judiciary and social services, and civil society organizations to facilitate the participation of injecting drug users, people vulnerable to human trafficking (PVHT) and prisoners in the development and implementation of AIDS policies and programmes

Key Output 5

Strengthened capacity of country partners to assess and develop programmes to mitigate the socioeconomic impact of AIDS

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
2. Number of supported country socioeconomic studies, assessments of AIDS impact: <ul style="list-style-type: none"> ▪ at national level 	UNAIDS country reports	Annual	<p>2006: 90 country offices responded:</p> <ul style="list-style-type: none"> ▪ 31 countries evaluated the socioeconomic impact of AIDS at the national level; 	The target is all countries that request such assistance

- at sector level
- at community level

- 25 countries evaluated the socioeconomic impact of AIDS on key sectors;
- 19 countries evaluated the socioeconomic impact of AIDS at the community and/or household level.

Broad Activities

UNDP: Advisory services and provision of technical support to develop methodologies, conduct studies and implement strategies to assess and mitigate socioeconomic impacts of AIDS.

ILO: Policies, mechanisms and technical support to develop coping strategies for workers affected by HIV and their families, including income-generation, (re)training, the extension of microfinance and health insurance, and protection against child labour. *Reporting on this activity will also feed into reporting for the output indicator for PO4/KO8.*

UNESCO: Promotion and support for implementation of broad multisectoral approaches to national AIDS programming that assure sufficient resources and attention to education and related sectors within overall development efforts. *Reporting on this activity will be aggregated under the output indicator for PO2/KO1.*

World Bank: Contributing to improved knowledge in HIV prevention, treatment and care through programme and policy research and epidemiological synthesis.

Principal Outcome 3: Strengthened evidence base and accountability of the AIDS response through greater availability and use of strategic information, including monitoring and evaluation, surveillance and resource tracking.

Indicators	Data source	Frequency	Baseline	Targets and other information
1. Number of countries that produce complete and up-to-date data on country HIV surveillance estimates and are reporting on selected UNGASS indicators.	UNAIDS country reports and country UNGASS reports	Annual	2006: 83 countries responded <ul style="list-style-type: none"> ▪ 51 countries with surveillance reports ▪ 28 countries with country estimates ▪ 29 countries with surveillance reports with standard UNGASS indicators 	Forthcoming

Key Output 1

Improved coordination and harmonization of AIDS monitoring and evaluation approaches and systems.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
1. Number of countries supported to strengthen national M&E capacities— <i>disaggregated by agency</i>	UNAIDS country reports	Annual	2007 data forthcoming	The target is all countries that request such assistance

Broad Activities

UNICEF: Provide technical assistance to collect and accurately monitor disaggregated data, which takes stock of progress in achieving results for children.

UNICEF: Contribute to advocacy and technical assistance to generate data on age, sex and other specific background characteristics on HIV risk behaviour and vulnerabilities among adolescents up to the age of 18, as part of national, regional and global monitoring and evaluation systems.

WFP: Coordination with stakeholders to develop and integrate monitoring systems into food and nutrition components of care, treatment and support programmes in order to identify cost-effective best practice.

World Bank: Development of harmonized capacity-building approaches to support partner coordination and accountability (11 components of a fully functional HIV M&E system and results scorecard).

Secretariat: Harmonization of global and country indicators, guidelines and tools and support to countries and regions for the development of data collection, analysis, and dissemination systems that include both monitoring of progress and evaluation of impact.

Key Output 2

Reliable data, information and analyses made available on global, regional and national trends and impact of AIDS epidemic, and national responses, as well as improved estimation of global and country AIDS resource needs and tracking of financial flows.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
3. UNAIDS Global reports, AIDS epidemic fact sheets, estimates and projections produced 4. Number of National AIDS Spending (NASA) or similar processes on tracking AIDS resources conducted	UNAIDS country reports	Annual	<ul style="list-style-type: none"> ▪ 2006 Global report produced ▪ Preliminary estimates for 2006 for AIDS public domestic spending (i.e. governmental) in low- and middle-income countries in 2006 was US\$ 2.5 billion ▪ 7 countries performed a NASA for 2006. 	<ol style="list-style-type: none"> 1. References to contributions into the publications from all Cosponsors will be captured 2. The target is all countries committed to undertake a National AIDS Spending Assessment or similar processes in 2008–2009

Broad Activities

UNHCR: Implementation of HIV information system and conducting standardized assessments, biological and behavioural surveillance, monitoring and evaluations, and programmatic research in conflict-affected and displacement settings, and develop and disseminate best practices, lessons learnt and field experiences.

UNICEF: Contribute to advocacy and technical assistance to strengthen mechanisms to track expenditures on children and AIDS.

ILO: Gathering and analysis of labour and employment data to clarify the impact of AIDS on the world of work and the national economy, in collaboration with UNAIDS.

UNESCO: Development and dissemination of evidence-based policies and practices in education on HIV prevention, care, support and treatment by strengthened and broadly inclusive linkages among researchers, diverse communities of practice, policy-makers and other key stakeholders, notably people living with HIV. *Reporting for this activity will be aggregated under PO1/KO1 and related indicator "Number and type of global policies, standards and guidelines issued by UNAIDS".*

WHO: Conduct and report on global surveillance of HIV, related risk behaviours, sexually transmitted infections, and HIV drug resistance and toxicity; estimate the resource needs of the health sector's response; monitor and report on progress on the health sector's contribution to scaling up towards universal access; and assist countries to strengthen capacity for operational research, surveillance of HIV, and monitoring and evaluation of the health sector's response to the epidemic.

Secretariat: Building capacity of countries for estimates and projections of HIV and AIDS, for resource needs estimation and for tracking of AIDS financial flows; improvement of related analytic tools; technical support for the collection, analysis and dissemination of data; improved access to information on trends of the AIDS epidemic, its impact, national responses, resource needs and national, regional and global spending on AIDS.

Key Output 3

Biomedical, sociobehavioral, and operational research agendas developed and promoted to foster scaling-up of the response through improved programmes, practices and policies in prevention, treatment, care and support.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
Number of countries reporting implementation of research agendas with support from UNAIDS	UNAIDS country reports	Annual	WHO: 5 countries	The target established by WHO is 10 countries. Other Cosponsors' information is forthcoming Support to research by other agencies, for example WFP, UNESCO, WB, UNICEF, UNODC and others will be captured through case studies and narrative reports

Broad Activities

WHO: Stimulate, facilitate and coordinate biomedical, sociobehavioural and operational AIDS research relevant to the health sector response; monitor, analyse and report on major new research directions and findings; and provide advice on policy and programmatic implications of such research, including research on new prevention technologies, such as microbicides, vaccines and pre-exposure prophylaxis.

Principal Outcome 4: Enhanced human resource and system capacities at all levels of government, civil society and other non-state partners to implement comprehensive AIDS responses, including improved availability and access to affordable HIV commodities.

Indicators	Data source	Frequency	Baseline	Targets and other information
1. Percentage of adults and children with advanced HIV infection receiving antiretroviral combination therapy—by region.	UNGASS reports, core indicator 4 WHO progress reports on global access to HIV antiretroviral Therapy	Annual	2006 UNGASS reports: 28% of estimated 7.1 million people in need of treatment 2007 UNGASS country reports—due in 31 January 2008	Each country sets a national target. The global target is to have universal access by 2010 This is the 2006–2007 UBW Principal Result R 14 indicator a
2. Percentage of HIV-positive pregnant women provided with any antiretroviral prophylaxis to reduce the risk of mother-to-child transmission.	UNGASS reports, core indicator 5 UNICEF stocktaking report WHO progress reports on Global Access to HIV ART Therapy	Annual	UNICEF Stocktaking report 2004: 7%, 2005: 11% UNGASS Report: 2005: 9%, 2006: 11% 2007 UNGASS country reports – due in 31 January 2008	Each country sets a national target. The global target is to have universal access by 2010 This is the 2006–2007 UBW Principle Result 10 indicator c
3. Condom use at last sex with non-regular partner	UNGASS reports, core indicators 17, 18, 19 and 20.	Every 4–5 years	2007 UNGASS country reports – due in 31 January 2008	Each country sets a national target. The global target is to have universal access by 2010. This is the 2006–2007 UBW Principle Result 6 indicator b. Another option is “Number of countries on track for reaching related national targets”— to be defined) to be followed up with IATT on Condom programming and UNFPA.

Key Output 1

Strengthened capacities at country level for the provision of essential HIV prevention services, including prevention of sexual transmission and development of new HIV prevention technologies.

Indicators	Data source	Frequency	Baselines/benchmark	Additional information
2. Number of countries supported ¹³ to strengthen their capacity on provision of essential HIV prevention services, including prevention of sexual transmission and development of new HIV prevention technologies – disaggregated by agency and by area of support	<ul style="list-style-type: none"> ▪ Population based surveys such as DHS surveys ▪ Facility level registers 	Annual	<ul style="list-style-type: none"> ▪ forthcoming 	The target is all countries that request such assistance

¹³ For this and other similar indicators the following definition of the support is used here:

- financial support
- trainings at country or regional level
- technical support through a consultancy

Broad Activities

UNFPA: Strengthening linkages between sexual and reproductive health and HIV by promoting linkages using evidence base, providing technical support to countries, and disseminating guidance tools and promising practices to identify and implement key policy and programme actions, particularly focusing on rights-based sexual and reproductive health of people living with HIV, prevention of mother-to-child transmission, sexually transmitted infection management, and integrating family planning and HIV.

WHO: Development of technical guidance and tools and provision of technical support for health sector interventions to prevent transmission of HIV, including prevention of sexual transmission and condom standards and quality assurance, treatment and control of sexually transmitted infections, prevention for people living with HIV, safe blood supplies, prevention of transmission in health care settings, and implementation of new HIV prevention technologies, including male circumcision.

World Bank: Support efforts to scale up access to essential HIV prevention services including those for vulnerable and marginalized populations through analytical work, review of public expenditures and ensuring that obstacles to prevention services are addressed in national development agendas and Bank lending programmes.

Key Output 2

Enhanced capacities at country level to scale up comprehensive programmes for the prevention of mother-to-child transmission.

Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
3. Number of countries supported to develop and implement PMTCT guidelines and strategies for scale up of PMTCT— <i>disaggregated by agency</i>	UNICEF/WHO reports UNFPA and WFP reports	Annual		1. The target is all countries that request such assistance 2. 20 countries (WHO workplan and budget)
4. Number of countries supported through Joint Missions to review PMTCT and paediatric HIV care and treatment programmes— <i>disaggregated by agency</i>	IATT reports on the Joint missions with specification of which agencies and what countries were supported			

Broad Activities

UNICEF & WHO: Provision of financial and material support, as well as technical assistance for acceleration of PMTCT implementation at national level including the development of supportive policies and costed, evidence-informed scale up plans, capacity development in the form of training of health care workers and direct support for management capacity at country level.

UNICEF & WHO: Advocacy and development of technical guidance and tools for the prevention of mother to child transmission (PMTCT)—through synthesizing evidence, identifying research priorities and collating global level service delivery statistics—and support for countries' efforts to foster national level coordination and planning, provision of training materials for national level capacity-building for PMTCT and paediatric HIV treatment, and providing normative guidance to monitor and evaluate prevention of mother-to-child transmission programmes.

WFP: Technical assistance and programmes for food and nutrition support in national PMTCT programmes benefiting patients and their families.

UNFPA: Provision of technical support, dissemination of existing and development, as required, of new guidance, and support for capacity-building to implement the Global Strategy for Accelerating PMTCT scale up, particularly focusing on a basic package of AIDS services in maternal health care settings, sexual and reproductive health for women living with HIV, and linking maternal health services with other sexual and reproductive health services.

Interagency: Effective and coordinated action by UNAIDS and broader UN system to advocate, to forge partnerships and to mobilize resources and technical support for scaling up programmatic actions on prevention of mother-to-child transmission of HIV.

- technical support through a mission.

Key Output 3

Enhanced capacities at country level to scale up provision of AIDS treatment and care services, including antiretroviral therapy, prevention and management of opportunistic infections and other HIV related conditions, prevention for HIV-positive people, nutrition, and palliative and end-of-life care and related education services.

Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
1. Number of countries supported to scale up provision of AIDS treatment and care services, including antiretroviral therapy— <i>disaggregated by agency</i>	Cosponsor reports	Annual	Forthcoming	The target is all countries that request such assistance

Broad Activities

UNICEF: Financial support and technical assistance for strengthened capacity to ensure appropriate and integrated approaches to care and treatment for pregnant women, HIV-infected women, and HIV-exposed and infected children, as well as support for capacity development and adoption of policies promoting paediatric HIV care and treatment.

WFP: Technical assistance and programmes for food and nutrition support in care and treatment programmes for affected children, HIV-positive people and their families.

WHO: Synthesis of evidence, development of technical guidance and tools, and provision of technical support for scaling up antiretroviral therapy, improving care, and managing opportunistic infections for children and adults living with HIV, strengthening laboratory capacity for monitoring treatment, and monitoring, evaluating and reporting on progress in the scale up of treatment and care.

World Bank: Support efforts to scale up access for AIDS treatment and care services including development of innovative strategies through analytical work, review of public expenditures and ensuring that obstacles to treatment and care services are addressed in national development agendas and Bank lending programmes.

Key Output 4

Strengthened capacity of countries to ensure equitable access to HIV testing and counselling that ensures confidentiality, informed consent and counselling.

Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
1. Number of countries supported to scale up testing and counselling (with informed consent and confidentiality assured) through a rights-based approach	WHO reports	Annual	2007 so far: (Direct support to two countries, 1 workshop with 10 countries)	The target is all countries that request such assistance

Broad Activities

WHO: Synthesis of evidence, technical guidance and provision of technical support for the development and implementation of integrated policies and tools on HIV counselling and testing, including client- and provider-initiated testing and counselling for adults, children and families, and development of quality HIV diagnostics.

Key Output 5

Improved capacity of countries to scale up joint HIV and TB planning, training, procurement and delivery of harmonized HIV and TB services, including provision of a package of prevention, care and support for HIV-related tuberculosis.

Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
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1. Number of countries that scale up joint HIV and TB planning, training, procurement and delivery of harmonized HIV and TB services, including provision of a package of prevention, care and support for HIV-related tuberculosis with the support from UNAIDS— <i>disaggregated by agencies</i>	WHO reports UNODC reports WFP reports	Annual	WHO—34 countries	The target is all countries that request such assistance WHO established a target of 43 countries, i.e. 25% increase
Broad Activities				
WFP: Technical assistance and programmes for nutrition and food support in HIV/TB programmes.				
UNODC: In collaboration with relevant partners, development, adaptation, dissemination and delivery of technical guidelines, tools, and provision of technical support in strengthening the capacity of countries to scale up joint HIV/TB planning, training, and delivery of harmonized HIV/TB services, including the provision of a package of prevention, care and support for HIV-related tuberculosis in prison, drug dependence treatment and immigration detention settings.				
WHO: Synthesis of evidence, development of technical guidance and tools and provision of technical support for linking HIV and tuberculosis services.				

Key Output 6				
Key Output 6: Strengthened national systems for procurement and supply management for high quality HIV medicines, diagnostics, condoms, and other essential HIV commodities.				
Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
1. Number of countries with a comprehensive Procurement, Supply Management and Distribution plan for HIV medicines, diagnostics, condoms and other essential HIV commodities that was developed with UNAIDS support	Reports from UNICEF, UNFPA, WHO, the World Bank	Annual	2006 WHO data – 10 countries	The target is all countries that request such assistance WHO established a target of 20 countries.
Broad Activities				
UNICEF: Advocacy and technical assistance for sustainable procurement and supply management systems responsive to the needs of HIV pregnant women and their children. This includes supporting the development of procurement and supply management plans and capacity-building as well as advocating for more appropriate formulations for prevention of mother-to-child transmission and paediatric HIV and adaptation of tools and instruments to assist in strengthening PSM.				
UNFPA: Implementation of the Global Condom Initiative to intensify comprehensive condom programming(CCP) for HIV prevention and dual protection with emphasis on: (a) scaling up female condom programming; (b) strengthening male condom programming; (c) increasing access and use of male and female condoms by women, young people, sex workers and populations in humanitarian settings; (d) building national capacity including through workshops, training of programme managers and service providers, condom branding, mass media campaigns, advocacy, and support for national coordination; (e) support for country level procurement of male and female condoms (MCs and FCs), STI drugs and diagnostics test kits including through training and support for the implementation of a low cost computer augmented LMIS system and (f) development of monitoring and evaluation tools to assess progress and evaluate impact.				
WHO: Provision of normative guidelines, quality standards including prequalification of HIV medicines and diagnostics, strategic information and technical support to strengthen national procurement and supply management systems.				
World Bank: Provision of workshops, knowledge generation and dissemination to improve procurement and supply chain management of AIDS medicines and diagnostics in partnership with UNICEF and the Global Fund/PEPFAR/WB procurement working group.				

Key Output 7

Strengthened capacity of national and regional authorities in developing countries to utilize the flexibilities in the global trade rules in promoting wider access to affordable HIV-related pharmaceuticals and prevention commodities.

Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
1. Number of countries supported to adopt enabling policy, legislation and TRIPS flexibilities— <i>disaggregated by agencies</i>	UNDP and WHO reports	Annual	2007 data are forthcoming through the end of the year survey	The target is all countries that request such assistance

Broad Activities

UNDP: Policy guidance and technical support to strengthen national capacity for enabling trade and health policies and programmes that promote sustainable access to AIDS medicines.

WHO: Provision of normative guidance and technical support to enable countries to make full use of the flexibilities in the TRIPS agreement, and to promote wider access to affordable HIV commodities, including HIV medicines and diagnostics.

Key Output 8

Improved capacities at country level for human resource planning, training, compensation and retention measures in all sectors relevant to the response to AIDS.

Indicators	Data source	Frequency	Baselines/benchmark	Additional information
1. Number of countries with sound strategic plans for the workforce, including policies and management practices on incentives, regulation and retention, with attention to specific issues raised by AIDS that were developed with UNAIDS support— <i>disaggregated by agency.</i>	WHO, ILO, UNESCO reports	Annual	To be established	

Broad Activities

ILO and WHO: Policy guidance and technical support to strengthen human resources for health, including health-care workers' access to prevention, care and treatment, with a particular focus on workplace policies, occupational health services, training and retention issues (in particular, occupational safety and health, working conditions, compensation).

UNESCO: Capacity development in designing, implementing and assessing efficient and rights-based education, communication and information strategies and programmes for HIV prevention, treatment, care and support.

WHO: Advocacy and provision of normative guidance, strategic information and technical support to strengthen human resources for health for the scaling up of HIV prevention, treatment and care towards universal access, including a focus on HIV prevention, treatment and care for health workers, health workforce planning, certification and training of health-care workers, retention of health-care workers and expanding the health workforce through task-shifting.

Key Output 9

Enhanced capacities at country level to provide equitable access, through the workplace, to comprehensive HIV prevention, treatment and care services.

Indicators	Data source	Frequency	Baselines/benchmark	Targets and other information
1. Number of countries where workplaces provide HIV prevention and information on treatment, care and support services to workers with UNAIDS support – <i>disaggregated by agency</i>	ILO report UNHCR report	Annual		The ILO target for 2008–2009 biennium is 20 countries

Broad Activities

UNHCR: Advocacy and provision of technical assistance to build capacities of UNHCR partners to develop and/or implement and expand HIV workplace programmes.

ILO: Policy guidance, tools and technical support to employers, workers and ministries of labour for the planning and implementation of comprehensive, gender-aware and sustainable workplace programmes, building on existing structures such as occupational safety and health committees and including voluntary confidential counselling and testing, prevention of mother-to-child transmission and TB treatments as appropriate.

Principal Outcome 5: Strengthened human rights-based and gender-responsive policies and approaches to reduce stigma and discrimination.				
Indicators	Data source	Frequency	Baseline	Targets and other information
1. Number of countries that have laws and regulations that protect people living with HIV against discrimination ¹⁴ .	UNGASS indicator/ NCPI/part b: Number of countries that have laws and regulations that protect people living with HIV against discrimination. UNAIDS country reports on the number of countries with national laws and regulations that specifically protect people living with HIV against discrimination.	Biennial Annual	2007 UNGASS country report due by 31 January 2008 2005 UNAIDS country reports 87 country offices responded: 44 reported that the country has such laws and regulations 2006 UNAIDS country reports 85 country offices responded; 58 reported having laws and regulations that protect people living with HIV against discrimination	
2. Number of countries that have a policy to ensure equal access, between women and men, to prevention, treatment and care.	UNGASS indicator: National Composite Policy Index Part B on gender in relation to prevention, treatment, care and support.		2007 UNGASS reports (NCPI) due by 31 January 2008	

Key Output 1

Coordinated promotion of human rights-based, gender-responsive and equitable AIDS policies and programmes, and improved government adherence to human rights treaties and other related international obligations.

Indicators	Data source	Frequency	Baseline / benchmark	Targets and other information
2. Number of countries where technical support is provided on the promotion of human rights-based, gender-responsive and equitable AIDS policies and programmes <i>disaggregated by agencies</i>	UNAIDS country reports	Annual	2007 reports forthcoming	The target is all countries that request such assistance

Broad Activities

UNHCR Advocacy for HIV-related protection and rights based approach for people of concern to UNHCR to be included in HIV policy, proposals and programmes at all levels and to have non-discriminatory access to comprehensive HIV and AIDS response packages

UNDP: Advocacy, policy support and development of normative and strategic guidance, to strengthen coherent and coordinated UN action in the area of HIV-related human rights and gender programming

UNODC: Advocacy, promotion and technical support to countries to develop human rights-based, gender-responsive and equitable AIDS policies and programmes, for prison settings, injecting drug users, and people vulnerable to human trafficking (PVHT) in line with human rights treaties and other related international standards

ILO: Policy and technical support to ministries of labour and their authorities—in collaboration with employers and workers—to ensure that labour laws and policies include HIV, protect rights, combat discrimination and violence, and promote workplace programmes

Secretariat: Support leadership and advocacy on human rights and gender equality in the global AIDS response, and development of human rights-based and gender-responsive policies and programmes, including the costing of necessary programmatic actions, mobilization of required resources, and increased capacity to track progress

Key Output 2

Strengthened capacity of government and civil society to address AIDS-related stigma and discrimination and other human rights issues especially in relation to most-at-risk

¹⁴ Such laws and regulations will include general non-discrimination provisions or those that specifically mention HIV with a focus on schooling, housing and employment.

populations.				
Indicators	Data source	Frequency	Baseline /benchmark	Targets and other information
1. Number of countries supported to prioritize targeted actions to address stigma and discrimination and other human rights of most-at-risk populations in national AIDS plans, sector strategies or plans— <i>disaggregated by agencies</i>	UNAIDS country reports	Annual	Forthcoming through the annual 2007 survey	The target is all countries that request such assistance
Broad Activities				
UNDP: Advocacy, guidance and support to build capacity and strengthen partnerships between people living with HIV, civil society organizations, media, women's groups, the private sector and religious leaders to address HIV-related stigma and discrimination				
UNESCO: Strengthen rights-based, gender-responsive and culturally appropriate educational, health and information services, particularly for most-at-risk populations, with a particular aim of reducing stigma and discrimination				
UNODC: Building capacity of civil societies to reduce stigma and discrimination in improving access to HIV prevention and care services for injecting drug users, in prison settings and for people vulnerable to human trafficking (PVHT)				
Interagency: Support joint UN work to stimulate and support programmatic action on human rights and gender equality, especially in relation to most-at-risk populations, identify and build leadership capacity and forge partnerships on human rights and gender across sectors				

Key Output 3				
Strengthened capacity of government and civil society to overcome legal and policy barriers impeding equitable access to HIV prevention, treatment, care and support services and commodities, including those designed specifically for vulnerable and most-at-risk populations.				
Indicators	Data source	Frequency	Baseline /benchmark	Targets and other information
1. Number of countries supported to review, change and implement legislation and policies for equitable access to HIV prevention, treatment, care and support services and commodities—disaggregated by agencies	Cosponsor and Secretariat reports	Annual	Forthcoming through the annual 2007 survey	The target is all countries that request such assistance
Broad Activities				
UNDP: Advisory services and support for undertaking legislative reviews and reform, promoting enforcement of laws that protect HIV-related rights and equality of women, and strengthening links between parliamentary, judicial and law enforcement structures				
UNODC: Legal and policy reviews as they relate to prison settings, injecting drug users, and people vulnerable to human trafficking (PVHT), and advocacy, promotion and technical support to governments and civil societies to develop or adapt legislation, policies and strategies for equitable access to HIV prevention, treatment, care and support services and commodities				
Interagency: Collective UN action to support populations most-at-risk of exposure to HIV, including provision of technical support towards identified needs of capacity-building, e.g. on resource mobilization, management and advocacy, to enable full engagement of these populations in AIDS responses				

Key Output 4				
Strengthened capacity of governments and civil society to address gender inequality, gender-based violence, and discrimination against women and girls in responding to AIDS and to engage men and boys in this response.				
Indicators	Data source	Frequency	Baseline / benchmark	Targets and other information

1. Number of countries supported to conduct gender assessments of national AIDS plans and/or integrate gender equality and the needs of women, <i>disaggregated by agencies, by programmatic areas</i> .	UNAIDS country reports, UNIFEM reports (via UNDP)	Annual	2007 survey will collect this information	The target is all countries that request such assistance
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Broad Activities

WFP: Incorporation of gender dimensions of HIV into food and nutrition support programmes for prevention, treatment, care and support

UNDP: Advocacy, advisory services and technical support for planning and implementation of strategies to address gender dimensions of AIDS, reduce vulnerability of women and girls, mitigate impact, and strengthen networks of men and boys working to address gender and AIDS

UNFPA: Advocacy and capacity-building to mainstream gender equality into sexual and reproductive health programmes to address women's and girls' vulnerabilities, mitigate the impact of HIV, including gender-based violence, and involve men and boys in HIV prevention programmes

Key Output 5

Strengthened human rights and gender competencies among parliamentarians, judges, law enforcement officials, community and traditional leaders and other relevant actors.

Indicators	Data source	Frequency	Baseline /benchmark	Targets and other information
1. Number of countries supported to build human rights and gender competencies among parliamentarians, judges, law enforcement officials, community and traditional leaders and other relevant actors – <i>disaggregated by agencies</i> .	Cosponsor reports	Annual	2007 survey will collect this information	The target is all countries that request such assistance The support will include technical advice, workshops, tools on the capacity to address human rights and gender competencies among parliamentarians, judges, law enforcement officials

Broad Activities

UNODC: Development of technical guidance and tools, provision of training and technical support for and advocacy with parliamentarians, judges and law enforcement officials on the human rights of women and men who are drugs users, or living in prisons, or vulnerable to human trafficking (PVHT).

ILO: Capacity-building, including awareness-raising, policy guidance and training, for labour judges and magistrates.

Principal Outcome 6: Increased coverage and sustainability of programmes for those engaging in injecting drug use, sex between men and sex work.

Indicators	Data source	Frequency	Baseline	Targets and other information
3. Percentage of most-at-risk populations reached by prevention programmes	UNGASS reports data Population surveys and health facilities data (BSSs)	biennial	2007 UNGASS reports service coverage : IDUs – 8% MSM – 9% Engaged in sex work – n/a	Each country sets a national target. The global target is to have universal access by 2010.
4. Percentage of total national AIDS spending for most-at-risk populations	National AIDS spending assessments (categories 1.4, 1.8, 1.9, 1.10 under prevention line).	annual—selected countries	to be established	Each country sets a target for AIDS spending.

Key Output 1

Accelerated support to governments and civil society to scale up effective HIV prevention, treatment, care and support services for those engaging in injecting drug use, sex between men, sex work, including in prison settings.

Indicators	Data source	Frequency	Baseline/ benchmark	Targets and other information
2. Number of countries supported to develop and/or implement programmes to scale up provision of HIV prevention, treatment, care and support services to people engaging in injecting drug use, sex between men, sex work, including in prison settings— <i>disaggregated by agencies, by population at a greater risk of HIV</i>	UNODC, WHO, UNFPA reports	Annual	Forthcoming discussion on the role of output baselines	The target is all countries that request such assistance. Indicator measures the number of countries supported in the biennium 2008–2009.

Broad Activities

UNFPA: Advocacy and provision of technical support for implementation of policies and programmes addressing HIV and sex work, including through the greater and meaningful involvement and participation of sex workers as individuals and through their organizations and networks—at national, subregional and regional and global levels.

UNODC: Provision of support and technical assistance to countries for resource mobilization, establishment of multisectoral working groups, assessment of programmatic needs and capacity-building towards the development, implementation and monitoring of effective HIV prevention, treatment and care services in prison settings, for injecting drug users, and for people vulnerable to human trafficking (PVHT).

WHO: Synthesis of evidence, provision of policy guidance, development of normative tools and guidelines and provision of technical support for strengthening of health services to deliver effective HIV prevention, treatment and care and sexually transmitted infection services for injecting drug users, (including harm reduction services), sex workers, men who have sex with men, prisoners and populations of humanitarian concern.

Key Output 2

Expanded dissemination and support for the use of evidence-informed policies and practices as well as improved coordination and harmonization of approaches among all partners

to address the vulnerabilities and needs of most-at-risk populations.

Indicators	Data source	Frequency	Baseline /benchmark	Targets and other information
1. Number of countries that accessed policy guidance and other information that address the vulnerabilities and most-at-risk populations— <i>disaggregated by agency and by population group: drug users, MSM, and those engaged in sex work.</i>	UNAIDS Cosponsors and the Secretariat	Annual	Cosponsor and Secretariat reports	The target is all countries. Information on the number of accessing instances and downloads from the UNAIDS website will be collected for this indicator as well.

Broad Activities

UNFPA: Development, documentation and scale-up of models to strengthen the evidence base to support programming in the context of HIV and sex work

UNODC: In collaboration with relevant national and international partners, including civil society organizations, develop, adapt and disseminate evidence-based guidelines and best practices related to AIDS prevention and care for injecting drug users, people vulnerable to human trafficking (PVHT) and in prison settings.

UNESCO: Expansion of access to quality HIV and AIDS learning opportunities for all, particularly marginalised and excluded populations, and to programmes that address specific vulnerabilities.

Secretariat: Promotion, monitoring and analysis of implementation of policy and programmatic actions to scale up HIV prevention, treatment, care and support for men who have sex with men; and effective policies, partnerships and best practices in addressing the vulnerability of most-at-risk populations.

Principal Outcome 7: Increased coverage and sustainability of programmes addressing the vulnerability of and impact on women and girls, young people, children, emergency-affected populations and uniformed personnel				
Indicators	Data source	Frequency	Baseline	Targets and other information
1. Percentage of young women and men aged 15–24 who both correctly identify ways of preventing the sexual transmission of HIV and who reject major misconceptions about HIV transmission— disaggregated by sex	UNGASS reports from selected countries (annually – about 20 countries)	4–5 years	2007 UNGASS reports forthcoming, due by 31 January 2008	95% by 2010—global target Each country sets a national target. This is a new UBW indicator
2. Percentage of schools that provided life skills-based HIV education in the last academic year	UNGASS reports	2 years	2007 UNGASS reports forthcoming, due by 31 January 2008	Each country sets a national target. This is a new UBW indicator
2. Number of countries in conflict/emergency affected and prone regions that have integrated and implemented HIV programmes for populations of humanitarian concern	UNGASS data UNAIDS country reports UNHCR monitoring and annual reports WFP Standard Project reports	Annual	2006 UNAIDS country reports 84 country offices responded: <ul style="list-style-type: none"> ▪ 31 countries with National AIDS Action Frameworks that include programmes related to conflict-affected, disaster-affected areas and/or other humanitarian settings ▪ 36 countries have humanitarian action plans or similar strategies ▪ 24 countries reported that their humanitarian action plans or strategies address the humanitarian situation and HIV 	The target is all countries affected by aforementioned conditions that have UN Theme Groups on AIDS or UNHCR presence. This is a new UBW indicator

Key Output 1

Strengthened capacities at country level to prevent HIV among women and girls, reduce vulnerability of women and girls and reduce the impact of AIDS on women and girls, including reducing and eliminating gender-based violence and trafficking.

Indicators	Data source	Frequency	Baseline /benchmark	Targets and other information
1. Number of countries that have included gender-based violence responses in their AIDS Strategic Plans and implement them with the support from UNAIDS, one or several Cosponsors and the Secretariat.	Secretariat and Cosponsors reports	Annual	UNHCR 2006 data: 40 countries	UNHCR's target is 69 countries, i.e. in all countries where UNHCR implements AIDS programmes There will be additional information on the UNAIDS work related to gender, the needs of women and girls, in the form of case studies, narrative reports, assessments, from listed and other Cosponsors, e.g. UNDP

Broad Activities

UNHCR: Promotion, support and coordination of sexual and gender violence response activities within AIDS programmes in conflict, post-conflict and displacement settings and support programmes for women, girls

and boys to reduce their vulnerabilities and risk behaviours to HIV.

UNFPA: Conduct advocacy to raise awareness of the 'feminization' of the epidemic, support policy dialogue to catalyse action, provide technical support, and disseminate/develop guidance and good practices to reduce vulnerability of women and girls, mitigate impact, and empower women and girls, including reducing barriers to utilisation of sexual and reproductive health services, addressing gender-based violence, sexual and reproductive health of women living with HIV, and other key areas

UNODC: Development and dissemination of a Safe Mobility Toolkit for mobile and migrant populations, especially people vulnerable to human trafficking (PVHT); gender-responsive operational tools and guidelines which address the needs of female injecting drug users, and women and young girls living in prison settings; and the provision of technical assistance to government and civil societies for their implementation.

Secretariat: Promotion, monitoring and analysis of implementation of policy and programmatic actions to address vulnerability of women, gender inequality, involvement of men and boys, and other issues related to the feminization of the AIDS epidemic.

Key Output 2

Enhanced capacities at country level to implement effective policies and programmes to prevent infections among young people, including young people most at risk of HIV in line with treatment, care and support.

Indicators	Data source	Frequency	Baseline /benchmark	Targets and other information
1. Number of countries that develop and implement programmes specifically focusing on addressing the risk factors of especially vulnerable adolescents with the support from UNAIDS, disaggregated by agency, by subject area, e.g. education programmes, behaviour communication, food support	Reports from UNICEF, WFP, UNHCR, UNESCO.	Annual	2006 UNICEF reported: 73 countries. 2006 UNHCR reported: 40 countries	The target is all countries that request such assistance. UNHCR's target is 69 countries, i.e. in all countries where UNHCR implements AIDS programmes.

Broad Activities

UNHCR: Development and dissemination of culturally/linguistically appropriate AIDS information-education-communication materials, with particular focus on HIV, and sexual and reproductive health for people of concern to UNHCR

WFP: Scaling up of HIV awareness and prevention in food and nutrition support programmes among young people

UNFPA: Increased access to comprehensive sexual and reproductive health and HIV information and education, skills and services for young people in and out of school, especially the vulnerable and most-at-risk through: effective coordination mechanisms at global, regional and country levels; mapping, data collection and use for the design, implementation, monitoring and evaluation of programmes; capacity-building, development of policy and programme guidance tools; and support and advocacy for youth involvement and participation

UNESCO: Implementation support for comprehensive national AIDS education programmes tailored to the gender-specific needs of groups of young people within the framework of universal access

Key Output 3

Strengthened capacities at country level to provide protection, care and support for children affected by AIDS.

Indicators	Data source	Frequency	Baseline/benchmark	Targets and other information
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1. Number of countries supported to provide protection, care and support for children affected by HIV or AIDS— disaggregated by agencies, by subject area.	UNICEF, UNHCR, WFP reports	Annual		The target is all countries that request such assistance. Technical support includes guidelines for sector-led responses on protection and support for children affected by AIDS.
Broad Activities				
UNHCR: Provision of technical support to youth and children, including separated and unaccompanied children and orphans, on basic rights awareness and life skills training to reduce their vulnerabilities to HIV and identify displaced children made vulnerable by HIV or AIDS to provide necessary support and work towards a durable solution.				
UNICEF: Advocacy and provision of tools and technical assistance to develop and monitor policies, the implementation of costed, evidence-informed scale up plans for children affected by AIDS.				
WFP: Technical assistance and support for nutrition and food support in programmes for orphans and children made vulnerable by HIV or AIDS.				

Key Output 4				
Strengthened capacities and coordinated approaches of government and humanitarian actors to implement internationally accepted policies and standards, and effective and sustainable multisectoral HIV or AIDS programmes for populations of humanitarian concern, including for food insecure households, migrants and mobile populations, armed and uniformed groups.				
Indicators	Data source	Frequency	Baseline/ benchmark	Targets and other information
1. Number of countries that are supported to integrate emergency-affected and the surrounding host communities in their National AIDS policies, programmes and strategic plans and implemented specific activities for them according to the IASC Guidelines for AIDS interventions in emergency settings— disaggregated by agencies, by subject area.	UNHCR reports; UNAIDS country reports; WFP, UNFPA and ILO reports	Annual	UNHCR data: 40 countries	The target is all countries that request such assistance. UNHCR's target is 69 countries, i.e. in all countries where UNHCR implements AIDS programmes.
Broad Activities				
UNHCR: Support and coordination of integrated and comprehensive AIDS response programmes for emergency-affected populations (refugees, internally displaced persons and other people of concern) and the surrounding communities according to the phase of the emergency and the type of the HIV epidemic guided by the IASC Guidelines on HIV Interventions in Emergencies				
UNHCR: Provision of technical assistance to implementing partners and build their capacities to design and implement HIV and AIDS programmes in conflict, post-conflict and displacement settings, and ensure availability of sufficiently trained personnel to coordinate and monitor HIV technical support				
WFP: Integration of HIV nutrition into all WFP emergency responses through the use of specialized vulnerability assessment tools to guide the targeting and programming of food and nutrition support for affected children, people on ART, people living with HIV and their families				
UNFPA: Integration of comprehensive sexual and reproductive health and HIV services, including prevention and response to gender-based violence into emergency preparedness, humanitarian response, transition and recovery with emphasis on prevention of HIV and sexual violence among high risk groups affected by continuing crisis such as uniformed personnel, male and female ex-combatants, women associated with armed groups and armed forces, and mobile populations				
UNODC: In collaboration with partners including civil societies, provision of advocacy, promotion and technical support for implementation of policies and programmes on HIV and the workplace, for uniformed groups, including law enforcement, prisons, border guards and immigration detention centre staff				
ILO: Collaboration with relevant authorities and agencies to develop internal and cross-border policies for migrant and mobile workers which protect their rights, recognize gender differences, and ensure their access				

to prevention and treatment services

Secretariat: Establish and maintain policy guidance, technical assistance mechanisms and M&E systems to effectively address HIV among uniformed services and armed personnel, and other issues related to AIDS and security.

Interagency: Establish and maintain global and regional advocacy networks and coordination structures for addressing the HIV needs of uniformed services and armed personnel.



UNAIDS/PCB/SC(02)/01.4
8 April 2009

**Second meeting of the subcommittee *ad interim* of
UNAIDS Programme Coordinating Board
Geneva, Switzerland
16 April 2009**

Unaudited Interim Financial Report for 2008

Additional documents for this item:

Interim Financial Management Information for the period 1 January 2008 – 31 March 2009 (UNAIDS/PCB/SC(02)/01.4 Conference room paper 2) – to be made available at the meeting on April 16, 2009.

2006-2007 Financial report and audited financial statements for the financial period 1 January 2006 to 31 December 2007 and report of the external auditor (UNAIDS/PCB(22)08.10 – http://data.unaids.org/pub/InformationNote/2008/20080320_item_82_financial_reports_20062007_final_en.pdf

Interim financial management information for the 2008–2009 biennium and financial update for the period 1 January to 29 February 2008 – http://data.unaids.org/pub/InformationNote/2008/20080320_item_82_interim_fin_mgmt_info_final_en.pdf

Action required at this meeting - the Subcommittee ad interim of the Programme Coordinating Board is invited to:

Review progress in the financial implementation of the 2008-2009 Unified Budget and Workplan and provide advice and guidance on ways to further strengthen UNAIDS financial reporting.

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PART I

INTRODUCTION

1. The 2008 interim financial report of the Joint United Nations Programme on HIV/AIDS (UNAIDS) for the first year of the biennium 2008–2009 is submitted by the UNAIDS Secretariat to the UNAIDS Programme Coordinating Board (PCB), in accordance with established procedures¹⁵ which require the PCB to review the financial report of the Programme.

2. The interim financial report for the year 2008 has been prepared in accordance with United Nations System Accounting Standards (UNSAS) and WHO's Financial Regulations and Financial Rules. This financial report is not accompanied by an audit opinion as it is prepared for the first year of the biennium and is therefore not audited.

3. In 2008 UNAIDS, along with WHO, began working towards adopting the International Public Sector Accounting Standards (IPSAS) as part of a United Nations System-wide effort to implement the Standards by 2010. The move to IPSAS will serve to provide better quality financial reports which will improve accountability, transparency and governance. Therefore, the presentation of the financial statements differs from previous years as a result of full or partial adoption of a number of these Standards. All departures from UNSAS have been fully disclosed in the statement of accounting policies in accordance with paragraph 3 of UNSAS.

4. In line with the continuing process of simplification in the presentation of the financial information provided by the Programme, the present report is divided into three parts. Part I presents general information and the main highlights of the report; Part II contains the principal financial statements, schedules and the notes to the accounts; and Part III provides additional management information related to the financial year.

5. At its 20th meeting held in Geneva from 25-27 June 2007, the PCB endorsed the strategies and approaches contained in the 2008–2009 Unified Budget and Workplan. It approved the total budget of US\$ 468.8 million and distribution of these resources as follows: US\$ 134.7 million to be shared among the 10 Cosponsors; US\$ 182.4 million for the Secretariat; US\$ 146.7 million for Interagency activities; and US\$ 5.0 million as a contingency fund linked to the Unified Budget and Workplan. Furthermore, at its 22nd meeting held in Chiang Mai, Thailand from 23–25 April 2008, the PCB endorsed the Executive Director's proposal for the utilization of part of the available fund balance in the amount of US\$ 16.0 million (US\$ 10.5 million for the Secretariat and US\$ 5.5 million for Interagency activities) to cover priorities and investments that were not included in the 2008-2009 Unified Budget and Workplan, bringing the total of the 2008–2009 Unified Budget and Workplan managed by the UNAIDS Secretariat to US\$ 484.8 million – an increase of 19.2 per cent from US\$ 406.7 million in 2006-2007.

6. The 2008-2009 Unified Budget and Workplan is based on the *2007-2010 Strategic Framework*, which outlines the following five strategic directions for the Joint Programme:

- Guiding the global agenda, increasing involvement and monitoring progress;
- Technical support and capacity building to “make the money work” for universal access;
- Human rights, gender and reduced vulnerability of most at-risk populations;
- Re-emphasizing HIV prevention alongside treatment, care and support; and
- Strengthening harmonization and alignment to national partners.

7. The Unified Budget and Workplan includes a breakdown of the expected results and resource needs of each Cosponsor, the Secretariat and Interagency activities. The activities of each relate to

¹⁵ Function 5 (vi) of PCB modus operandi

one or more of the UNAIDS seven principal outcomes¹⁶. These principal outcomes reflect overarching priorities in the global effort to move towards universal access to HIV prevention, treatment, care and support. The 2008–2009 Unified Budget and Workplan articulates broad activities by each Cosponsor and the Secretariat, as well as joint interagency activities that will support achievement of individual principal outcomes and key outputs. The Unified Budget and Workplan also includes agreed principles and processes that further harmonize the work of Cosponsors and the Secretariat.

8. The total operating revenue for 2008 was US\$ 284.7 million, out of which US\$ 249.6 million was made available for the core resources of the Unified Budget and Workplan for 2008-2009. The total operating expenses for the same year amounted to US\$ 244.7 million, of which US\$ 210.0 million related to expense against the Unified Budget and Workplan for 2008-2009 and the remaining US\$ 34.7 million related to expense against the Non-Unified Budget and Workplan funds. Taking into consideration financial revenue of US\$ 6.2 million for 2008 (primarily interest earnings), the overall “surplus” (revenue less expenses) carried forward to 2009 was US\$ 46.2 million of which US\$ 44.0 million is for the Unified Budget and Workplan for 2008-2009.

9. Despite a financial implementation rate of over 95 per cent each biennium since its establishment, under the Unified Budget and Workplan, the Joint Programme has consistently ended each financial period with a positive and growing fund balance, commensurate with the increase in the budget of the Programme and mobilization of resources for the Unified Budget and Workplan. On 31 December 2008, this accumulated fund balance amounted to US\$ 242.2 million¹⁷.

10. It should be noted that without a significant fund balance every biennium, the Joint Programme would not be able to operate without interruption. This fund balance enabled the Secretariat to earmark US\$ 134.7 million of the 2008-2009 fund balance to be transferred to Cosponsors (US\$ 99.2 million at the beginning of 2008 and US\$ 35.5 million at the beginning of 2009) in order to ensure continuity and smooth implementation of their activities. This represents 100 per cent of the Cosponsors’ share under the 2008-2009 Unified Budget and Workplan.

11. The remainder of the fund balance enabled the Joint Programme to earmark funds for activities and staff costs falling under the Secretariat and Interagency components of the Unified Budget and Workplan for 2008-2009 in a timely manner, again ensuring continuity and smooth implementation of Unified Budget and Workplan activities.

¹⁶ The 2008-2009 Unified Budget and Workplan has adopted the nomenclature of the Development Cooperation Directorate of the Organisation for Economic Cooperation and Development, basing the structure of the Unified Budget and Workplan on Outcomes and Outputs.

¹⁷ The fund balance under the UBW as at 31 December 2008 of US\$ 242.2 is made up of US\$ 232.9 million accumulated surplus, plus US\$ 9.0 million on prior period adjustments plus US\$ 0.3 million transfers between funds.

PART II

FINANCIAL STATEMENTS, SCHEDULES AND NOTES TO THE ACCOUNTS FOR THE YEAR 1 JANUARY 2008 TO 31 DECEMBER 2008 (UNAUDITED)

This section of the financial report presents the overall financial position of UNAIDS as of and for the year ended 31 December 2008. The relevant financial statements, accompanying notes and supporting schedules have been prepared in compliance with the requirements of the WHO Financial Regulations, Financial Rules and the United Nations System Accounting Standards (UNSAS). The schedules provide background details and explanations in support of individual funds and accounts administered by UNAIDS, through the WHO financial systems, for the year ended 31 December 2008.

Statement I**Statement of financial performance****All sources of funds for the year ended 31 December 2008**

(in thousands of US dollars)

	Notes	2008	2007
Operating revenue			
<i>Voluntary contributions</i>	3.2		
Governments		274 682	261 671
Cosponsoring organizations		5 618	4 636
Other operating revenue		4 440	5 335
Total operating revenue		284 740	271 642
Operating expenses	2.8		
Contractual services		105 448	97 945
Staff costs		83 566	68 703
General operating expenses		28 747	38 374
Direct financial cooperation		11 669	15 491
Travel		11 365	12 611
Equipment, vehicles and furniture		1 977	5 614
Telecommunications		698	417
Training		516	533
Consulting, research services		425	320
Medical supplies and literature		279	62
Total operating expenses		244 690	240 070
Surplus for the period		40 050	31 572
Financial revenue and expense, net	3.3	6 176	12 434
Total surplus for the year		46 226	44 006

The accompanying notes form an integral part of the financial statements

Statement II
Statement of financial position
All sources of funds as of 31 December 2008
(in thousands of US dollars)

	Notes	2008	2007
ASSETS			
<i>Current assets</i>			
Cash and cash equivalents	4.1	274 673	336 209
Accounts receivable	4.2	66 755	13 366
Advances to UNDP	4.4	18 903	6 140
Other receivables	4.2	873	-
Prepayments	4.3	32 649	-
		393 853	355 715
<i>Non-current assets</i>			
Building	4.7	25 613	23 660
TOTAL ASSETS		419 466	379 375
LIABILITIES			
<i>Current liabilities</i>			
Accounts payable	4.6	26 229	36 827
Other current liabilities	4.6	1 716	-
		27 945	36 827
<i>Non-current liabilities</i>			
Long-term borrowings	4.7	23 660	25 613
Accrued staff benefits	4.8	3 367	9 434
		27 027	35 047
TOTAL LIABILITIES		54 972	71 874
NET ASSETS/EQUITY			
Net assets/reserves			
Operating reserve fund	2.18	35 000	35 000
Equity in capital assets	5.1	1 953	-
Unrealized losses on revaluation	5.2	(1 772)	-
Prior period adjustment	5.3	10 903	-
Refunds to donors		(317)	-
Accumulated surpluses	4.14		
Non-restricted		232 885	188 929
Restricted		85 842	83 572
TOTAL NET ASSETS/EQUITY	Statement III	364 494	307 501
TOTAL LIABILITIES AND NET ASSETS/EQUITY		419 466	379 375

The accompanying notes form an integral part of the financial statements

Statement III**Statement of changes in net assets/equity****All sources of funds as of 31 December 2008**

(in thousands of US dollars)

	Notes	1 January 2008	Movements in 2008	31 December 2008
Net assets/reserves				
Operating reserve fund	2.18	35 000	-	35 000
Equity in capital assets	5.1	-	1 953	1 953
Unrealized losses on revaluation	5.2	-	(1 772)	(1 772)
Prior period adjustment	5.3	-	10 903	10 903
Refund to donors		-	(317)	(317)
Total net assets/reserves		35 000	10 767	45 767
Accumulated surplus				
	4.14			
Unified Budget and Workplan - non-restricted		188 929	43 956	232 885
Non-Unified Budget and Workplan funds - restricted		83 572	2 270	85 842
Total accumulated surplus		272 501	46 226	318 727
Net assets/equity		307 501	56 993	364 494

The accompanying notes form an integral part of the financial statements

Statement IV**Cash flow statement****All sources of funds for the year ended 31 December 2008**

(in thousands of US dollars)

	<u>2008</u>
Cash flows from/used in operating activities	
Surplus for the period	46 226
Increase in contributions receivables	(53 389)
Increase in other receivables	(873)
Increase in prepayments	(32 649)
Increase in advances to UNDP	(12 763)
Decrease in accounts payable	(10 598)
Increase in other liabilities	1 716
Savings on prior period's unliquidated obligations	10 903
Decrease on account of revaluation	(1 772)
Less: Interest income	(6 176)
<i>Net cash flow used in operating activities</i>	<u>(59 375)</u>
Cash flows from investing activities	
Interest income	6 176
<i>Net cash flow from financing activities</i>	<u>6 176</u>
Cash flows used in financing activities	
Refunds to donors	(317)
Decrease in long term liabilities	(6 067)
Repayment of borrowings	(1 953)
<i>Net cash flow used in financing activities</i>	<u>(8 337)</u>
Net decrease in cash and cash equivalents	<u>(61 536)</u>
Cash and cash equivalents as of 1 January	<u>336 209</u>
Cash and cash equivalents as of 31 December	<u><u>274 673</u></u>

The accompanying notes form an integral part of the financial statements

Notes to the accounts

1. Statement of objectives

The objective of the Joint United Nations Programme on HIV/AIDS (UNAIDS), as contained in the Memorandum of Understanding among Cosponsors establishing UNAIDS and in the Economic and Social Council of the United Nations (ECOSOC) resolutions 1994/24 and 1995/2, is the coordination of the United Nations system's response to the HIV/AIDS epidemic.

This objective was further refined and updated as a result of the five-year evaluation carried out in 2001 and 2002, which resulted in Programme Coordinating Board (PCB) decisions 2.4 and 2.5 (UNAIDS/PCB(13)/02.6), enumerating the five core cross-cutting functions of UNAIDS, as follows:

- **leadership and advocacy** for effective action on the epidemic;
- **strategic information** required to guide the efforts of partners;
- **tracking, monitoring and evaluation** of the epidemic and responses to it;
- **civil society engagement and partnership development**; and
- financial, technical and political **resource mobilization**.

At its 20th meeting held in Geneva from 25-27 June 2007, the PCB endorsed the strategies and approaches contained in the 2008–2009 Unified Budget and Workplan which includes a breakdown of the expected results and resource needs of each Cosponsor, the Secretariat and Interagency activities. The activities of each relate to one or more of the UNAIDS seven principal outcomes¹⁸. These principal outcomes reflect overarching priorities in the global effort to move towards universal access to HIV prevention, treatment, care and support.

2. Statement of accounting policies

2.1 *Basis of preparation*

The accounts of UNAIDS are maintained in accordance with the Financial Regulations and Financial Rules of WHO, which provides administration in support of UNAIDS as per resolution 1994/24 of the ECOSOC, and Article XI of the Memorandum of Understanding among Cosponsors establishing UNAIDS. The accounting policies and financial reporting practices applied by UNAIDS are therefore based upon the WHO Financial Regulations and Financial Rules. Where the Financial Regulations and Financial Rules of WHO do not provide explicit provisions, the requirements of the United Nations System Accounting Standards (UNSAS) apply. The unaudited financial statements, accompanying notes and schedules are in accordance with UNSAS and prepared in the formats stated therein. In 2008 WHO and UNAIDS began adopting International Public Sector Accounting Standards (IPSAS) as part a United Nations System-wide effort to implement the standards by 2010. As a result, there have been substantial changes to the presentation and content of the 2008 Financial Statements. The departures from UNSAS are further explained in this section.

These financial statements have been prepared on the going concern basis, conforming to the historical cost convention using the accrual method of accounting.

¹⁸ The 2008-2009 Unified Budget and Workplan has adopted the nomenclature of the Development Cooperation Directorate of the Organisation for Economic Cooperation and Development, basing the structure of the Unified Budget and Workplan on outcomes and outputs.

Listed below are all of the current IPSAS standards and their application in the 2008 Financial Statements:

Applied or not applicable:

- IPSAS 1 – Presentation of Financial Statements
- IPSAS 2 – Cash Flow Statements
- IPSAS 10 – Financial Reporting in Hyperinflationary Economies
- IPSAS 11 – Constructions Contracts
- IPSAS 14 – Events After the Reporting Date
- IPSAS 16 – Investment Property
- IPSAS 22 – Disclosure of Information About the General Government Sector
- IPSAS 23 – Revenue from Non-Exchange Transactions (Taxes and Transfers)
- IPSAS 24 – Presentation of Budget Information in Financial Statements

Not applied:

- IPSAS 3 – Accounting Policies, Changes in Accounting Estimates and Errors
- IPSAS 4 – The Effects of Changes in Foreign Exchange Rates
- IPSAS 5 – Borrowing Costs
- IPSAS 6 – Consolidated and Separate Financial Statements
- IPSAS 7 – Investments in Associates
- IPSAS 8 – Interests in Joint Ventures
- IPSAS 9 – Revenue from Exchange Transactions
- IPSAS 12 – Inventories
- IPSAS 13 – Leases
- IPSAS 15 – Financial Instruments: Disclosure and Presentation
- IPSAS 17 – Property, Plant and Equipment
- IPSAS 18 – Segment Reporting
- IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets
- IPSAS 20 – Related Party Disclosures
- IPSAS 21 – Impairment of Non-Cash Generating Assets
- IPSAS 25 – Employee Benefits
- IPSAS 26 – Impairment of Cash Generating Assets

The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

2.2 Presentation of financial statements

The financial statements, notes and schedules are presented in US dollars. Due to the adoption of IPSAS 1, this is the first year UNAIDS is presenting a Statement of financial position (Statement II), a Statement of changes in net assets/equity (Statement III) and a Cash flow statement (Statement IV.) Furthermore, as this is the first year of adoption, as allowed by IPSAS 1, comparative figures are not presented for Statement IV. All assets and liabilities, including accounts receivable and payable, were historically maintained globally within WHO's books of accounts. WHO performed the exercise to extract the beginning balances of the UNAIDS accounts to facilitate the adoption of the Standard.

2.3 Currency translation

Translation into US dollars of transactions expressed in other currencies is effected at the prevailing United Nations operational rate of exchange, as applicable at the date of the transaction.

Assets and liabilities that are denominated in foreign currencies are translated at the rates of exchange prevailing on the first day of the month for reporting purposes. Realized gains and losses resulting from the settlement and revaluation of foreign currency transactions are recognized in the statement of financial performance. Unrealized gains and losses from the revaluation of the balance sheet are reflected in the equity section.

2.4 Accounting for exchange differential

Exchange rate gains and losses on the purchase and sale of currencies, revaluation of cash book balances, and all other exchange differences are adjusted against the corresponding funds and accounts.

2.5 Voluntary contributions

UNAIDS activities are fully funded through voluntary contributions. Voluntary contributions are recorded on an accrual basis. Formal funding agreements signed by both parties are required in order to recognize an asset before the receipt of cash. When the funding for a given year is payable upfront, revenue equal to the funding set out in the agreement is recognized when the agreement is signed.

Contributions of goods or services in-kind received by UNAIDS are recorded in the period the contribution was received. In-kind contributions are treated both as revenue and expense in the UNAIDS Trust Fund for Non-Unified Budget and Workplan activities where they are recorded at the best estimate of fair value.

2.6 Interest income

UNAIDS funds are invested by WHO. Interest income is recorded on an accrual basis. Interest earned on funds in accounts invested on a pooled basis is apportioned in proportion to the accounts' capital. Earnings on investments made for specific funds are credited to the funds concerned. Interest is adjusted by the exchange differential arising from currency and revaluation operations.

Interest earned and apportioned during the financial period to specific WHO/UNAIDS accounts is retained for use within those accounts and funds.

2.7 Tax equalization fund

UNAIDS staff who are nationals of Member States that levy income tax on emoluments received from the organization are included in the WHO Tax Equalization Fund.

2.8 Expense recognition (expenditure)

Expense recognition occurs at the time of delivery of goods or services. The implementation of an Enterprise Resource Planning (ERP) system (Oracle) effective 1 July 2008 has enabled UNAIDS to better manage expenditures in accordance with this principle through systematic reporting of delivery dates. It should be noted that prior to the implementation of the ERP in July 2008, the legacy accounting systems used by the Programme recognized expenditure based on creation of an obligation. To mitigate the effect of this potential timing difference, the Programme has put in place policies requiring obligations to be created only for goods and/or services which are due to be delivered in the current period. At the end of the financial period, a full review of all outstanding obligations will be performed to recognize expenditure only for goods and/or services which have been delivered.

2.9 Programme support costs (PSC)

In 2008, UNAIDS began recognizing the full amount of support costs based on revenue recorded instead of expenditure which had been the existing practice. This policy change has resulted in a one time "catch-up" which increased the level of fees earned.

2.10 Cash and cash equivalents

Imprest account balances reflect disbursements recorded up to 30 November 2008, in order to ensure a consistent cut-off throughout WHO/UNAIDS. Disbursements that have not been accounted for in the financial year will be accounted for against the liquidation of the relevant encumbrances and bank balances in 2009.

2.11 Accounts and other receivables

Accounts and other receivables are recorded at their estimated realizable value after providing for doubtful and uncollectible debts. Based on past performance, there is no provision for collection of doubtful accounts.

2.12 Prepayments

Prepayments represent disbursements made in respect of commitments against the next financial year and will be charged as expense in that future year.

2.13 Property and equipment

Property is recorded at cost and is not depreciated. Equipment is fully expensed at cost value in the financial year in which it is acquired. An inventory of equipment is maintained and the value disclosed in these notes. In 2008, UNAIDS implemented a threshold of \$5 000 for the reporting of equipment. This threshold is applied to the acquisitions disclosed in Note 4.5.

2.14 Accounts payable

Due to the change in systems discussed in note 2.8, accounts payable represents both that part of an obligation which has not yet been paid (i.e., an outstanding liability) and liabilities for goods and/or services which have been received but not paid.

2.15 Savings on prior periods' unliquidated obligations

Unliquidated obligations relating to prior financial periods are settled during the current financial period in accordance with the Financial Regulations applicable at that period. Liquidation of unused obligations or variances on settlement are debited/credited to the relevant fund accounts. Unliquidated obligation balances at the end of 2008 are reflected under Accounts Payable in the Statement of Financial Position. Balances are given in Note 4.6.

2.16 Employee benefits

Employee benefits are recognized as expense on an accrual basis. Similarly, terminal payments to staff members, including repatriation grant, accrued annual leave, repatriation travel, removal on repatriation, and other separation payments are expensed on an accrual basis.

2.17 Eliminations

The accounts of UNAIDS incorporate programme activities under the Unified Budget and Workplan and those under the Non-Unified Budget and Workplan activities. In order to preserve fund integrity and for transparency, revenue and expense are recorded separately for each individual fund. Any transfers between funds that would result in duplication of revenue and/or expense (including PSC) are eliminated during consolidation.

2.18 Operating reserve fund

Pending receipt of core contributions, implementation of the Unified Budget and Workplan may be financed from the Operating Reserve Fund (ORF), which was established by the PCB in June 1996. The rules and procedures guiding the use of the ORF by the Executive Director were decided by the PCB at the sixth meeting held in Geneva in May 1998.

2.19 Financial risks

UNAIDS is exposed to certain financial risks including foreign currency exchange risk and credit risk. WHO holds UNAIDS cash and in accordance with Financial Regulation 11.1, funds not required for immediate use may be invested. All investments are carried out within the framework of investment policies approved by the WHO Director-General. These policies are regularly reviewed by the Advisory Investment Committee, which includes external investment specialists. The Committee makes regular recommendations to the Director-General. The range of investments types are:

- **Short-term fixed income in US dollars** - These are invested in cash and high quality, short dated, government, agency, and corporate bonds as defined in the approved investment policy;

- **Long-term fixed income in US dollars** - These are invested in high quality, medium and long dated, government, agency, and corporate bonds. They represent funds managed for the Staff Health Insurance Fund and the Terminal Payments Account as defined in the approved investment policy; and
- **Equity investments in US dollars** - In accordance with approved investment policy, this portfolio represents funds managed for the Staff Health Insurance Fund.

Foreign currency exchange risk - UNAIDS receives voluntary contributions and makes payments in currencies other than US dollars. It is exposed to foreign exchange currency risk arising from fluctuations in the currency exchange rates. Exchange rate gains and losses on the purchase and sale of currencies, revaluation of cash book balances, and all other exchange differences are adjusted against the corresponding funds and accounts.

Credit risk - The credit risk associated with contributions from donors and on other accounts receivables is considered above in the note on accounts receivable. UNAIDS is not subject to significant liquidity or price risk.

3. Supporting information to the Statement of financial performance

3.1 Statement overview

The Statement of financial performance consolidates revenue and expenses for all activities throughout the Programme. The statement segregates operating activities from those arising from financing operations. Further details by fund, geographic region and principle outcome are presented in Schedules 1, 2, 3, 4 and 5.

3.2 Voluntary contributions

Total voluntary contributions to the Programme totalled US\$ 284.7 million for the current year. These contributions represent revenue recognized from governments, intergovernmental organizations, institutions, other United Nations Organizations, as well as the private sector.

Voluntary contributions are accepted provided they are consistent with the policies and objectives of the Programme.

3.3 Financial revenue and expense, net

	31 December 2008 (in 000's of US \$)
Interest	6 117
Realized foreign exchange gain	<u>59</u>
Total	<u><u>6 176</u></u>

4. Supporting information to the Statement of financial position

4.1 Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits in transit, cash in bank, other short-term highly liquid investments that are readily convertible to cash with original maturities of three months or less. These balances are held centrally by WHO and invested on behalf of UNAIDS in accordance with WHO's rules and practices.

4.2 Accounts and other receivables

At 31 December 2008, US\$ 66.8 million in contribution receivables was outstanding (US\$ 13.4 million in 2007). The majority of this receivable is due to letters of credit outstanding with the Government of the United States of America.

At 31 December 2008, US\$ 0.9 million in other receivables correspond to various staff-related advances such as salary and rent.

4.3 Prepayments

The amount of US\$ 32.6 million in prepayments relates primarily to advances paid to the UNAIDS Cosponsors. At the beginning of 2008, UNAIDS transferred 74 per cent of Cosponsors' share under the 2008-2009 Unified Budget and Workplan. The 33.3 per cent portion of this payment that relates to 2009 activities is reflected as a prepayment in the Statement of financial position. It will be charged to expense in 2009.

4.4 Advances to UNDP

Under the "Working Arrangement between the United Nations Development Programme (UNDP) and the Joint United Nations Programme on HIV/AIDS (UNAIDS) covering the provision of administrative support services by UNDP" signed in April 1996 and updated in June 2008, UNDP provides administrative support services to UNAIDS in country offices. Such an arrangement requires UNAIDS to periodically advance funds to UNDP to cover payments made by UNDP on behalf of UNAIDS.

4.5 Equipment

At 31 December 2008, UNAIDS held equipment valued at US\$ 11.6 million (2007: US\$ 10.0 million). Activity for equipment was as follows for the year ended 31 December 2008:

	Headquarters (in 000's of US \$)	Fields and Regions (in 000's of US \$)	31 December 2008 (in 000's of US \$)	31 December 2007 (in 000's of US \$)
Beginning balance	3 895	6 106	10 001	8 265
Acquisitions	871	1 462	2 333	1 975
Disposals	24	741	765	239
Ending balance	4 742	6 827	11 569	10 001

4.6 Accounts payable and other liabilities

The total accounts payable for UNAIDS programme activities at 31 December 2008 was US\$ 26.2 million (detailed below). The total unliquidated obligations figure at 31 December 2007 for UNAIDS programme activities was US\$ 36.8 million. The reduction in the accounts payable balance of US\$ 10.6 million reflects the new expense recognition policy whereby encumbrances are recorded as expense when the goods and services are received.

	31 December 2008 (in 000's of US \$)	31 December 2007 (in 000's of US \$)
Accounts Payable	10 447	-
Unliquidated Obligations	15 782	36 827
Total	26 229	36 827

Other liabilities of US\$ 1.7 million at 31 December 2008 are primarily payroll-related.

4.7 **Building and long-term borrowings**

At its 12th meeting in May 2004, the PCB endorsed UNAIDS' negotiation of a direct loan with the Swiss Confederation for the construction of a new building in Geneva for the UNAIDS Secretariat and WHO at an estimated cost of CHF66.0 million, of which UNAIDS' share was estimated at CHF33 million. In December 2003, the Swiss Confederation agreed to provide an interest-free loan of CHF59.8 million, of which UNAIDS' share is CHF29.9 million. The repayment over a 50-year period of UNAIDS' share of the interest-free loan provided by the Swiss Confederation is made through the reallocation of funds otherwise expended on the rental of office space with effect from the first year of the completion of the building.

The building was completed in November 2006. The amount under Buildings includes US\$ 25.6 million which represents the 50 per cent share of UNAIDS' expense incurred on the building up to 31 December 2007.

The loan repayable of US\$ 23.7 million at 31 December 2008 represents the balance of UNAIDS' share of the loan received from the Swiss Confederation.

4.8 **Accrued staff benefits**

This represents:

- (i) *Terminal payments account:* This account was established to provide for financing the terminal emoluments of staff members, including repatriation grant, accrued annual leave, repatriation travel, removal on repatriation and other separation payments. It is funded by a budgetary provision set for the 2008-2009 biennium at 2.5 per cent of all staff costs.
- (ii) *Non-payroll staff entitlements account-* This account provides for non-payroll staff entitlements. These consist of education grant, education grant travel, home leave, recruitment and assignment travel, assignment grant and transportation of personal effects. Professional staff salaries are charged at a rate of 10 per cent to fund these entitlements.

	31 December 2008 (in 000's of US \$)
Terminal payments	5 637
Non-payroll staff entitlements	(2 270)
Total	3 367

4.9 **Staff Health Insurance**

UNAIDS staff are covered by WHO's Staff Health Insurance. Revenue to the WHO Staff Health Insurance Fund consists of contributions received for both active and retired staff (of which one-third is paid by the participants and two-thirds by the organization), as well as interest earned on investments. In order to ensure the adequate funding of future claims from retired staff, a fixed percentage (currently 25 per cent) of active staff contributions is set aside each year. The remaining 75 per cent of contributions is required to meet current claims from active staff.

4.10 **Staff entitlements under IPSAS**

Under IPSAS, the amount accrued for staff entitlements for home leave, repatriation travel, education grant, and removal, repatriation and other separation payments will need to be provided for and measured at the present value of all future costs related to staff entitlements. The latest actuarial valuation of the accrued staff benefits showed a potential unfunded liability of more than US\$100 million for WHO, which includes UNAIDS staff. Similarly, WHO has an accrual for future staff health insurance costs which does not cover the full liability as calculated using the latest actuarial assumptions. WHO plans to adopt the IPSAS standard for staff entitlements in 2010. At that time, UNAIDS will be required to recognize on its Statement of financial position its share of these liabilities.

4.11 **United Nations Joint Staff Pension Fund**

UNAIDS participates in the United Nations Joint Staff Pension Fund (UNJSPF) through WHO, which is a member organization participating in the UNJSPF. The UNJSPF was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to staff. The pension fund is a funded defined-benefit plan. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly, together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report, the United Nations General Assembly has not invoked this provision.

4.12 Administrative waivers, amounts written off, extra-gratia payments and fraud

During the 2008 year, there were no administrative waivers or amounts written off. There was one extra-gratia payment for a total of US\$ 30 000 for the family of the UNAIDS staff member who was killed during an attack to the UN compound on 11 December 2007 in Algiers. Furthermore, no cases of fraud were reported during the 2008 year.

4.13 Contingent liabilities

At 31 December 2008, there were two claims being processed: one case relating to alleged ecological damage caused by the construction of the WHO/UNAIDS building, and one claim pending concerning a dispute in connection with leasing of premises in a building. These claims are not deemed to be of material significance. In addition, there were two outstanding personnel matters before the ILO Administrative Tribunal which are currently being contested by the Programme. The legal proceedings have not progressed sufficiently to determine the extent of any liability of the Programme with any degree of certainty.

4.14 Changes in net assets/equity

This statement is broken down into various categories, namely, non-restricted and restricted. Non-restricted equity refers to UNAIDS funds. Restricted equity refers to the fund balances which are contractually obligated to be spent on specified activities and/or geographic areas. These funds may be required to be returned to the donor if not spent within the terms, or time frame of the agreement.

5. Supporting information to the Statement of changes in net assets/equity

5.1 Equity in capital assets

Capital assets are expensed as purchased, thus reducing the respective fund balances appropriated. At the end of each financial year, expensed assets are credited to equity in capital. At the end of 2008, equity in capital assets was US\$ 2.0 million for UNAIDS' share of the Headquarters building in Geneva.

5.2 Unrealized losses on revaluation

At the end of each month, all assets and liabilities held in non-US dollar currencies are re-valued at the current month's exchange rate. The revaluation creates unrealized exchange gains and losses that form part of the net assets/equity section. All realized gains and losses on exchange are presented in the statement of financial performance under "financial revenue and expense, net".

5.3 Prior period adjustment

During the course of the 2008 period, disbursements were made against some of the prior financial periods' unliquidated obligations. A number of these obligations were reduced to reflect revised commitments or were cancelled where they no longer represented valid liabilities. Furthermore, at the end of 2008, the 2006–2007 Unified Budget and Workplan unliquidated obligations were cancelled in accordance with Financial Regulations applicable to that period. The reduction and cancellation of these unliquidated obligations generated a total amount of US\$ 10.9 million, shown against prior period adjustment.

Schedule 1**Statement of financial performance by major fund****for the year ended 31 December 2008**

(in thousands of US dollars)

Notes	Unified Budget and Workplan	Non-Unified Budget and Workplan funds	Totals	
	2008-2009 (a)	2008-2009 (b)	2008-2009 (c) = (a+b)	2007
Operating revenue				
<i>Voluntary contributions</i>	3.2			
Governments	245 215	29 467	274 682	261 671
Cosponsoring organizations	4 000	1 618	5 618	4 636
Other operating revenue	354	4 086	4 440	5 335
Total operating revenue	249 569	35 171	284 740	271 642
Operating expenses				
	2.8			
Contractual services	91 282	14 166	105 448	97 945
Staff costs	76 752	6 814	83 566	68 703
General operating expenses	20 518	8 229	28 747	38 374
Direct financial cooperation	9 628	2 041	11 669	15 491
Travel	9 261	2 104	11 365	12 611
Equipment, vehicles and furniture	1 361	616	1 977	5 614
Telecommunications	649	49	698	417
Training	367	149	516	533
Consulting, research services	128	297	425	320
Medical supplies and literature	15	264	279	62
Total operating expenses	209 961	34 729	244 690	240 070
Surplus for the period	39 608	442	40 050	31 572
Financial revenue and expense, net	3.3			
	4 348	1 828	6 176	12 434
Total surplus for the year	43 956	2 270	46 226	44 006

Schedule 2

**Unified Budget and Workplan - details of revenue
for the year ended 31 December 2008**
(in thousands of US dollars)

Voluntary contributions	Funds received toward the 2008-2009 Unified Budget and Workplan
Governments	
Andorra	38
Australia	2 369
Belgium	4 717
Bulgaria	5
China	100
Denmark	10 097
Finland	11 682
France	1 775
Germany	2 726
Greece	1 415
Ireland	9 034
Japan	2 430
Liechtenstein	24
Luxembourg	3 933
Monaco	156
Netherlands	48 517
New Zealand	1 935
Norway	25 907
Poland	48
Portugal	301
Russia	500
Spain	5 829
Sweden	38 822
Turkey	1 000
Switzerland	4 219
United Kingdom of Great Britain and Northern Ireland	15 361
United States of America	52 275 ^{a/}
	245 215
Cosponsoring organizations	
World Bank	4 000
Other	
<i>Miscellaneous</i>	354
Total	249 569
Other revenue	
<i>Interest</i>	4 348
GRAND TOTAL	253 917

a/ Represents balance of 2007 US letter of credit of US\$ 22.3 million and US letter of credit for 2008 of US\$ 30 million not yet called forward.

Schedule 3

Non-Unified Budget and Workplan funds - details of revenue
for the year ended 31 December 2008
(in thousands of US dollars)

Voluntary contributions	Funds received toward Non-Unified Budget and Workplan activities 2008-2009
Governments	
Australia	5 477
Austria	617
Canada	83
Denmark	2 296
France	518
Germany	52
Greece	157
Ireland	2 690
Italy	90
Japan	263
Luxembourg	(265) <i>a/</i>
Netherlands	313
Norway	88 <i>b/</i>
Russian Federation	600
Spain	1 107
Sweden	4 423
United Kingdom of Great Britain and Northern Ireland	5 715
United States of America (USAID)	5 242
	29 468
Cosponsoring organizations	
UNHCR	223
UNICEF	79
UNDP	1 107
WHO	209
	1 618
Other	
AWARE	30
Bill and Melinda Gates Foundation	2 825
BM Creative Management LTD	10
CARICOM	50
Constella Futures	11
Ford Foundation	100
Geneva Global Inc.	27
Germany, GTZ	487
Global Fund	259
Organization of Petroleum Exporting Countries	200
UNCERF	38
UNEP	25
UNIFEM	22
Miscellaneous	3
	4 086
Total	35 172
Other revenue	
Interest	1 828
GRAND TOTAL	37 000

a/ Represents net revenue for 2008 of US\$ 3,025,718 less pass through funds of US\$ 3,290,464

b/ Represents net revenue for 2008 of US\$ 448,579 less pass through funds of US\$ 360,425

Schedule 4

Unified Budget and Workplan
Budget, expense and encumbrance summary by Principle Outcomes
for the year ended 31 December 2008
(in thousands of US dollars)

Principal Outcomes	2008-2009 Approved allocations	Expense	Encumbrance ^{a/}	Total	Balance	Percentage implementation
	(a)	(b)	(c)	(d) = (b + c)	(e) = (a - d)	(f) = (d / a)
1 Leadership and resource mobilization	214 510	97 251	9 038	106 289	108 221	50%
2 Planning, financing, technical assistance & coordination	110 911	45 715	10 833	56 548	54 363	51%
3 Strengthened evidence base and accountability	30 521	13 206	793	13 999	16 522	46%
4 Human resources and systems capacities	45 615	23 476	-	23 476	22 139	51%
5 Human rights, gender, stigma and discrimination	29 856	11 379	452	11 831	18 025	40%
6 Most at-risk populations	16 090	5 740	239	5 979	10 111	37%
7 Women & girls, young people, children and populations of humanitarian concern	32 317	13 194	359	13 553	18 764	42%
Contingency	5 000	-	-	-	5 000	-
Total	484 820	209 961	21 714	231 675	253 145	48%

^{a/} Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

Schedule 5

Non-Unified Budget and Workplan funds
Funds available, expense and encumbrance summary by source of income
for the year ended on 31 December 2008
(in thousands of US dollars)

Source of income	2006-2007 Carry-over	Funds received in 2008 ^{a/}	Total Funds	Expense	Encumbrance ^{b/}	Total	Percentage Implementation
	(a)	(b)	(c) = (a+b)	(d)	(e)	(f) = (d + e)	(g) = (f / c)
Voluntary contributions and other income							
Andorra	11	-	11	-	-	-	-
Australia	3 148	5 948	9 096	3 169	1 369	4 538	50%
Austria	153	146	299	220	2	222	74%
Belgium	1 298	-	1 298	834	-	834	64%
Canada	85	83	168	90	2	92	55%
Denmark	784	2 296	3 080	362	-	362	12%
Finland	1 936	-	1 936	99	3	102	5%
France	1 360	518	1 878	92	-	92	5%
Germany including GTZ	867	539	1 406	757	86	843	60%
Greece	-	157	157	10	-	10	6%
Ireland	2 754	2 690	5 444	950	111	1 061	19%
Italy	10	90	100	6	-	6	6%
Japan	876	263	1 139	641	29	670	59%
Luxembourg	10 342	(265)	10 077	1 246	215	1 461	14%
Ministry of the Flemish Community, <i>Belgium</i>	917	-	917	533	22	555	61%
Netherlands	387	313	700	366	326	692	99%
New Zealand	224	-	224	65	129	194	86%
Norway	1 991	88	2 079	794	1	795	38%
Russian Federation	339	600	939	815	-	815	87%
Spain	1 152	1 107	2 259	1 283	10	1 293	57%
Sweden	5 961	4 423	10 384	4 614	406	5 020	48%
United Kingdom of Great Britain & Northern Ireland	6 735	5 715	12 450	7 265	1 059	8 324	67%
United States of America (<i>CDC</i>)	2 173	-	2 173	-	-	-	-
United States of America (<i>NHI</i>)	17	-	17	-	-	-	-
United States of America (<i>USAID</i>)	295	5 242	5 537	3 224	202	3 426	62%
AWARE	-	30	30	-	-	-	-
Bill & Melinda Gates Foundation	2 497	2 825	5 322	2 211	700	2 911	55%
BM Creative Management LTD	-	10	10	9	-	9	90%
CARICOM	66	50	116	39	-	39	34%
Commission of the European Communities	75	(30)	45	1	-	1	2%
Constella Futures	-	11	11	-	-	-	-
Ford Foundation	426	100	526	45	-	45	9%
Geneva Global Inc.	-	27	27	-	-	-	-
Global Fund	47	259	306	120	-	120	39%
International Labour Organization	15	-	15	1	-	1	7%
John Hopkins Univeristy	6	-	6	-	-	-	-
Johnson & Johnson Products Inc.	12	-	12	1	-	1	8%
Merck & Company Inc.	296	-	296	38	-	38	13%
National Agency for AIDS Research	23	-	23	13	-	13	56%
Organization of Petroleum Exporting Countries	1 064	200	1 264	121	88	209	17%
Rupert Everett	25	-	25	25	-	25	100%
Southern African Development Community	44	-	44	-	-	-	-
Stanford Univeristy	10	-	10	-	-	-	-
UNCERF	-	38	38	3	-	3	8%
UNDP	96	1 107	1 203	688	58	746	62%
UNEP	-	25	25	-	-	-	-
UNESCO	116	-	116	-	-	-	-
UNFIP	230	(230)	-	-	-	-	-
UNFPA	10	-	10	5	-	5	50%
UNHCR	13	223	236	1	-	1	-
UNICEF	26	79	105	37	7	44	42%
UNIFEM	-	22	22	-	-	-	-
United Nations	20	-	20	-	-	-	-
UNODC	15	-	15	1	-	1	7%
UNOPS	108	-	108	98	-	98	90%
WFP	15	-	15	1	-	1	7%
WHO	148	209	357	98	-	98	27%
World Bank	34	-	34	3	-	3	9%
Special PCB allocations	29 349	-	29 349	6 441	-	6 441	22%
Miscellaneous	26	3	29	1	-	1	3%
Interest and other	4 947	3 404	8 351	1 623	161	1 784	21%
Programme support costs (PSC)	-	-	-	(4 330) ^{c/}	-	(4 330)	-
Total	83 572	38 315	121 887	34 729	4 986	39 715	33%

a/ Includes revenue, refunds to donor and savings on prior period unliquidated obligations.

b/ Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

c/ Please refer to note 2.17 on page 12

PART III

MANAGEMENT INFORMATION

I. Funds contributed to the 2008-2009 biennium

During the financial year under review, operating revenue of US\$ 249.6 million was made available for the core resources of the Unified Budget and Workplan for 2008-2009. Twenty seven governments contributed 98.3 per cent of this amount, and the World Bank contributed 1.6 per cent of this amount. The remaining 0.1 per cent is made up of miscellaneous income, including funds received from public institutions and private contributors other than governments, miscellaneous donations and honoraria received. In addition to this amount, financial revenue (primarily interest earnings) of US\$ 4.3 million was also received and apportioned during the reporting year bringing total revenue available to the Unified Budget and Workplan for 2008-2009 to US\$ 253.9 million. Schedule 2 on page 18 provides the details of this revenue.

Furthermore, Non-Unified Budget and Workplan resources amounting to US\$ 35.2 million were made available to UNAIDS to provide support to a number of global, regional and country activities and a number of interagency-managed activities that are not included in the Unified Budget and Workplan and do not specifically fall under any Cosponsor's mandate. In addition to this amount financial revenue (primarily interest earnings) of US\$ 1.8 million was also received and apportioned during the reporting year bringing total revenue available to the Non-Unified Budget and Workplan to US\$ 37.0 million. Details on the sources of these funds are detailed in Schedule 3 on page 19.

II. Funds expended for the year ended 31 December 2008

The total operating expense for the year ended 31 December 2008 amounted to US\$ 244.7 million, as shown in Schedule 1 (column c) on page 17. Out of this total amount, US\$ 210.0 million represents expense under the 2008-2009 Unified Budget and Workplan and the remaining amount of US\$ 34.7 million represents expense under the Non-Unified Budget and Workplan funds.

Unified Budget and Workplan expenses of US\$ 210.0 million were distributed as follows:

- (a) US\$ 67.3 million expended to Cosponsors for the implementation of their AIDS activities contained in the Unified Budget and Workplan;
- (b) US\$ 61.0 million expended for Interagency activities; and
- (c) US\$ 81.7 million expended for Secretariat activities and staff.

In addition to the above expended amount under the Unified Budget and Workplan, US\$ 21.7 million was encumbered during the same year which together represents a financial implementation rate of 48 per cent. (summarized in Schedule 4 on page 20). Encumbered amounts represent firm commitments for goods and services which have not yet been delivered.

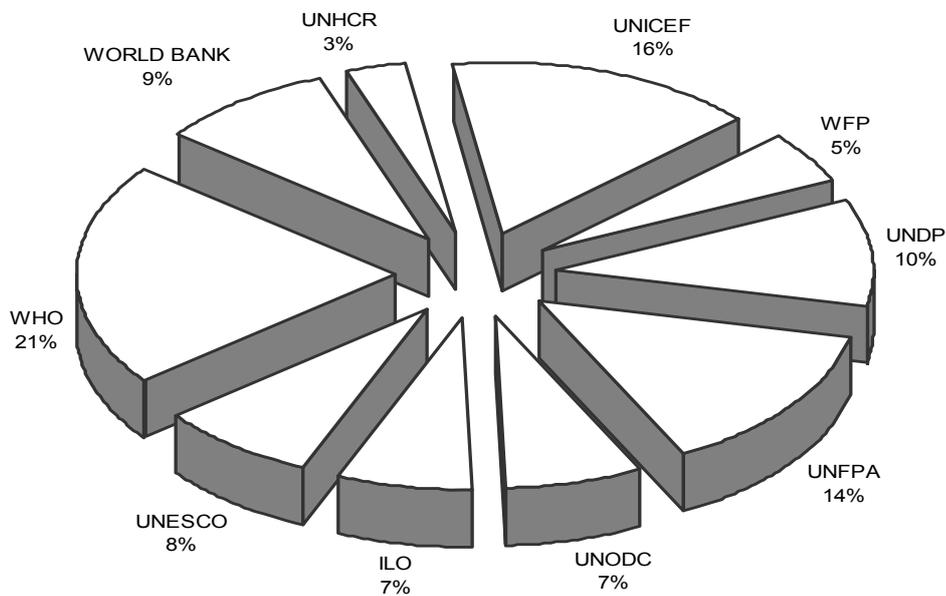
A. Unified Budget and Workplan

i) Funds transferred to Cosponsors

As at 31 December 2008, financial transfers made to Cosponsors amounted to US\$ 99.2 million. These transfers represent 74 per cent of the Cosponsors' share under the Unified Budget and Workplan for 2008-2009. Compared to previous biennia, the portion of

the Cosponsors' Unified Budget and Workplan share transferred at the beginning of the biennium has been increased to further enable the start-up and implementation of Unified Budget and Workplan activities. Information on the proportion of transfers made to individual Cosponsors versus total transfers, together with amounts transferred against each of the agreed Principal Outcomes, is provided in Figure 1. It should be noted, however, that only US\$ 67.3 million is reflected as expense for the year ended 2008, the remaining amount of US\$ 31.9 million which was already transferred to the Cosponsors is reflected in the Statement of financial position as prepayments.

Figure 1: Funds and proportions transferred to Cosponsors for the year ended 31 December 2008



Principal Outcomes	Approved allocations	Funds transferred	Balance	Percentage implementation
	(a)	(b)	(c)	(d) = (b / a)
1 Leadership and resource mobilization	8 100	6 025	2 075	74%
2 Planning, financing, technical assistance and coordination	25 071	18 783	6 288	75%
3 Strengthened evidence base and accountability	17 251	12 787	4 464	74%
4 Human resources and systems capacities	45 036	33 681	11 355	75%
5 Human rights, gender, stigma and discrimination	11 470	8 570	2 900	75%
6 Most at-risk populations	8 550	6 413	2 137	75%
7 Women & girls, young people, children and populations of humanitarian concern	19 192	12 893	6 299	67%
Total	134 670	99 152	35 518	74%

ii) Expense incurred against Interagency resources

The Interagency activities include joint initiatives by more than one member of the UNAIDS' Cosponsors and/or the Secretariat. These activities typically focus on cross-cutting activities that help strengthen the multi-sectoral AIDS response. During the year under review, a total amount of US\$ 61.0 million was expensed and US\$ 13.8 million was encumbered for Interagency activities out of a biennium budget allocation of US\$ 152.2 million¹⁹ which together represents a financial implementation rate of 49 per cent. Further details on the funds expensed and encumbered under the Interagency activities are shown by principal outcome in Table 1 below:

Table 1: Interagency resources approved allocations, expense, and encumbrance for the year ended 31 December 2008 (in thousands of US dollars)

Principal Outcomes	Approved allocations	Expense	Encumbrance ^{a/}	Total	Balance	Percentage implementation
	(a)	(b)	(c)	(d) = (b + c)	(e) = (a - d)	(f) = (d / a)
1 Leadership and resource mobilization	81 427	37 354	4 764	42 118	39 309	52%
2 Planning, financing, technical assistance and coordination	54 931	20 831	8 898	29 729	25 202	54%
4 Human resources and systems capacities	579	500	-	500	79	86%
5 Human rights, gender, stigma and discrimination	13 718	2 116	154	2 271	11 447	17%
7 Women & girls, young people, children and populations of humanitarian concern	1 595	167	12	179	1 416	11%
Total	152 250	60 968	13 829	74 797	77 453	49%

^{a/} Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

iii) Expense incurred against the Secretariat budget

UNAIDS Secretariat expense amounted to US\$ 81.7 million during the year ended 31 December 2008. This includes US\$ 43.3 million spent on activities and US\$ 38.1 million on staff costs. In addition to the above expensed amount a total of US\$ 7.9 million had been encumbered during the year which together represents a financial implementation rate of 46 per cent. Further details on the funds expended and encumbered by the Secretariat are shown by principal outcomes in Table 2 below.

¹⁹ The Interagency budget includes a provision of US \$ 100 million for the salaries of the Interagency country staff (UNAIDS Country Coordinators and advisers on monitoring and evaluation, partnership development and social mobilization) and operational costs for 83 UNAIDS country offices and related investment in IT field connectivity.

Table 2: Secretariat approved allocations, expense, and encumbrance for the year ended 31 December 2008 (in thousands of US dollars)

Principal Outcomes	Approved allocations	Expense	Encumbrance ^{a/}	Total	Balance	Percentage implementation
	(a)	(b)	(c)	(d) = (b + c)	(e) = (a - d)	(f) = (d / a)
1 Leadership and resource mobilization	128 482	55 847	4 274	60 121	68 361	47%
2 Planning, financing, technical assistance & coordination	27 410	12 349	1 934	14 283	13 127	52%
3 Strengthened evidence base and accountability	13 270	5 038	793	5 831	7 439	44%
5 Human rights, gender, stigma and discrimination	4 668	3 528	297	3 825	843	82%
6 Most at-risk populations	7 540	1 465	239	1 704	5 836	23%
7 Women & girls, young people, children and populations of humanitarian concern	11 530	3 431	347	3 779	7 751	33%
Total	192 900	81 659	7 884	89 543	103 357	46%

^{a/} Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

B. Expense incurred against the Non-Unified Budget and Workplan funds

As indicated in Schedule 5, on page 21, the expense incurred under the Non-Unified Budget and Workplan resources amounted to US\$ 34.7 million during the year ended 31 December 2008. This amount includes US\$ 0.2 million expensed to cover the contracts of Junior Professional Officers for the year ended 31 December 2008.

Schedule 5 also presents: (i) an overview of the total Non-Unified Budget and Workplan resources (column c), including funds carried over from 2007 which have been made available to programme activities under this component; and (ii) the amount of funds expensed and encumbered during the year ended 31 December 2008.

C. Country and regional expense against all sources of funds

As recommended by the PCB at its 22nd Meeting held in Chiang Mai, Thailand 23-25 April 2008, table 3 on pages 26 to 28, presents a breakdown of expense and encumbrances by country and region for both the Unified Budget and Workplan and Non-Unified Budget and Workplan funds. Country and regional expense amounted to US\$ 74.8 million for the year ended 31 December 2008. In addition to the above expensed amount, a total of US\$ 14.0 million was encumbered during the same year which together totalled US\$ 88.8 million for year ended 31 December 2008.

III. Fund balances

The fund balances as of 31 December 2008 are a result of a combination of the fund balances as of 31 December 2007 plus 2008 activities detailed as follows: accumulated surplus (i.e. 2008 revenue less 2008 expenses); equity in capital assets; unrealized losses on revaluation; prior period adjustments and refunds to donors. Thus, the ending fund balances as of 31 December 2008 was US\$ 242.2 million for the Unified Budget and

Workplan, US\$ 87.1 million for Non-Unified Budget and Workplan funds, US\$ 35.0 million for the Operating Reserve Fund and US\$ 0.2 million of other non-programmable funds such as the equity in the UNAIDS Headquarters building and unrealized losses on revaluation.

Table 3

**Country and Regional expense and encumbrance against all sources of funds
for the year ended 31 December 2008**
(in thousands of US dollar)

Region	Countries	Expense	Encumbrance ^{a/}	Total
Asia and Pacific	Regional Support Team, Asia and Pacific	8,366	2,327	10,693
	Bangladesh	274	110	384
	Cambodia	481	113	594
	China	1,079	432	1,511
	Fiji	314	129	443
	India	945	146	1,092
	Indonesia	653	218	871
	Lao People's Democratic Republic	410	-	410
	Mongolia	375	-	375
	Myanmar	625	408	1,033
	Nepal	430	86	515
	Pakistan	479	150	629
	Papua New Guinea	316	101	417
	Philippines	222	219	441
	Sri Lanka	187	71	258
	Thailand	511	154	665
Viet Nam	941	95	1,036	
Total Asia and Pacific		16 609	4 758	21 367
Caribbean	Regional Support Team, Caribbean	2,619	659	3 278
	Barbados	273	66	339
	Dominican Republic	233	144	377
	Guyana	315	53	367
	Haiti	728	183	911
	Jamaica	451	6	458
	Trinidad and Tobago	206	15	220
Total Caribbean		4 824	1 127	5 951
East and South Africa	Regional Support Team, East and South Africa	7,790	1 116	8 906
	Angola	305	-	305
	Botswana	377	13	390
	Eritrea	221	79	300
	Ethiopia	1,807	134	1 941
	Kenya	482	121	602
	Lesotho	469	10	479
	Madagascar	425	38	463
	Malawi	542	66	608
	Mozambique	3,220	54	3 274
	Namibia	312	1	313
	Rwanda	415	21	436
	South Africa	423	41	464
	Swaziland	505	34	539
	Tanzania, United Republic of	362	32	394
	Uganda	487	202	689
Zambia	862	15	877	
Zimbabwe	561	61	622	
Total East and South Africa		19 565	2 039	21 604

^{a/} Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

Table 3 (continued)

Region	Countries	Expense	Encumbrance ^{a/}	Total
Europe	Regional Support Team, Europe	2,848	247	3 094
	Albania	97	-	97
	Armenia	262	12	275
	Azerbaijan	94	-	94
	Belarus	109	64	173
	Bosnia and Herzegovina	-	75	75
	Bulgaria	41	55	95
	Croatia	84	1	85
	Kazakhstan	506	95	601
	Kosovo	20	55	75
	Kyrgyzstan	75	-	75
	Lithuania	75	-	75
	Macedonia, the former Yugoslav Republic of	40	38	78
	Moldova, Republic of	495	4	499
	Romania	186	26	212
	Russian Federation	1,186	103	1 289
	Serbia	38	37	75
	Montenegro	-	8	8
	Tajikistan	195	75	270
	Turkey	63	44	106
Turkministan	157	-	157	
Ukraine	755	216	970	
Uzbekistan	259	28	287	
Total Europe		7 584	1 182	8 766
Latin America	Regional Support Team, Latin America	3,375	642	4 017
	Argentina	765	217	982
	Brazil	311	246	557
	Chile	102	9	111
	Colombia	100	106	206
	Costa Rica	86	30	116
	El Salvador	94	-	94
	Guatemala	425	224	649
	Honduras	478	287	765
	Panama	191	107	298
	Peru	300	180	480
	Venezuela, Bolivian Republic of	94	133	226
Total Latin America		6 320	2 180	8 500
Middle East & North Africa	Regional Support Team, Middle East & North Africa	1,998	171	2 169
	Algeria	126	26	152
	Egypt	317	8	325
	Iran	187	19	205
	Libyan Arab Jamahiriya	95	-	95
	Morocco	213	70	284
	Somalia	409	8	417
	Sudan	1,296	88	1 384
	Yemen	126	6	132
	Total Middle East and North Africa		4 767	397

^{a/} Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

Table 3 (continued)

Region	Countries	Expense	Encumbrance ^{a/}	Total
West and Central Africa	Regional Support Team, West and Central Africa	7,868	1 170	9 038
	Benin	371	-	371
	Burkina Faso	200	16	217
	Burundi	284	17	301
	Cameroon	453	29	483
	Central African Republic	471	0	471
	Chad	74	98	172
	Congo	332	61	394
	Democratic Republic of Congo	531	150	681
	Côte d'Ivoire	621	137	758
	Gabon	375	10	385
	Gambia	101	1	101
	Ghana	293	25	318
	Guinea	420	55	475
	Guinea-Bissau	75	-	75
	Liberia	-	10	10
	Mali	432	83	515
	Mauritania	254	20	275
	Niger	196	33	229
	Nigeria	710	166	876
Senegal	44	41	85	
Sierra Leone	821	135	956	
Togo	238	69	307	
Total West & Central Africa		15 164	2 326	17 490
Grand Total		74 833	14 007	88 840

^{a/} Encumbrance equals a firm commitment for goods and/or services which has not yet been delivered.

