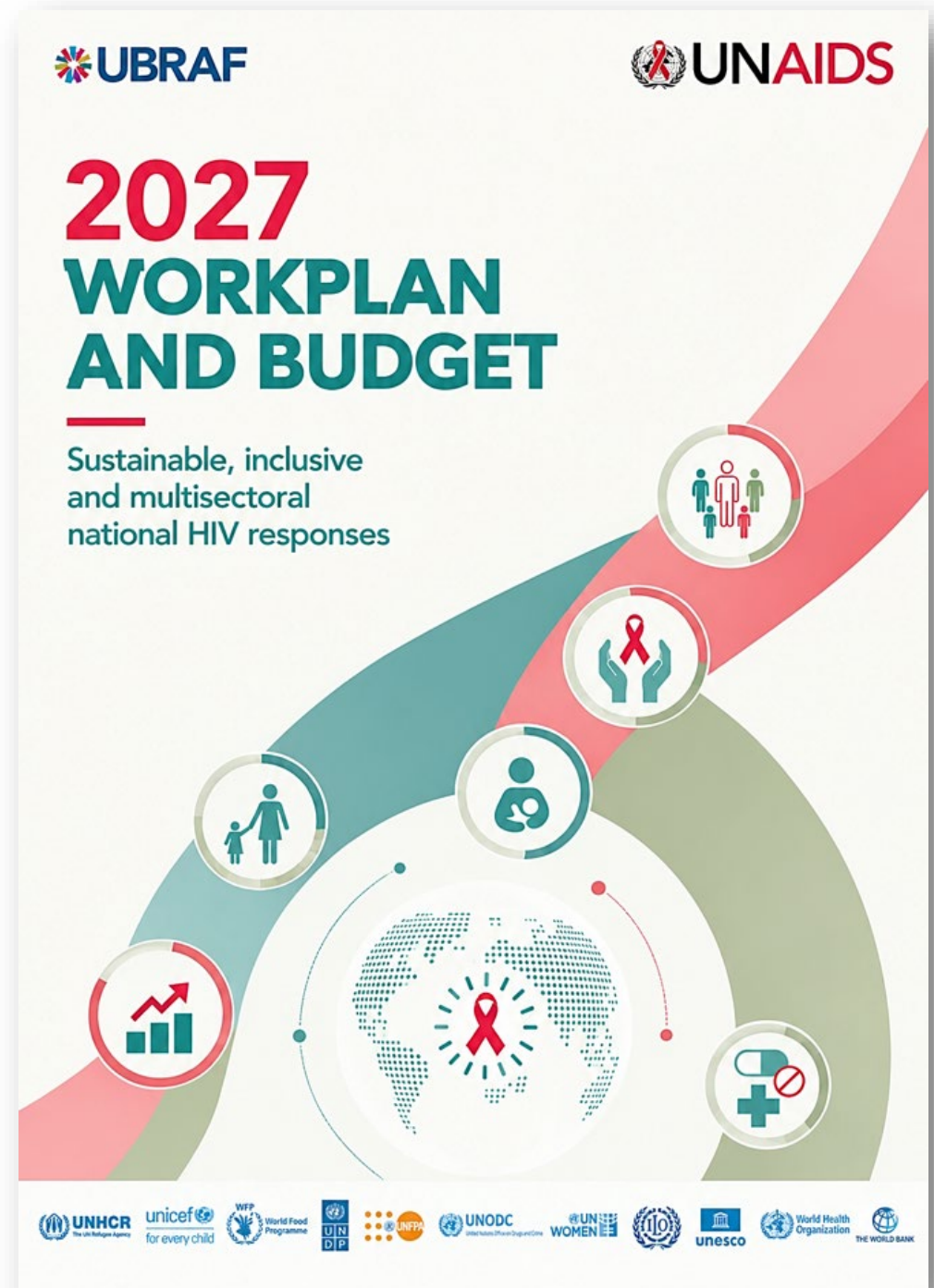


Unified Budget, Results and Accountability Framework (UBRAF)

WORKPLAN AND BUDGET 2027

PCB SPECIAL SESSION: AGENDA ITEM 3



Key messages

1

Disruption in HIV responses
Unprecedented geopolitical and financial shifts have disrupted HIV responses worldwide, creating barriers to reaching the people most affected by HIV.

3

UNAIDS Joint Programme remains central
The UNAIDS Joint Programme remains critical to support countries and communities to save lives and sustain HIV responses.

5

The next phase of transformation
Next steps will be guided by PCB Working Group's final report and PCB final decisions on the further transition and integration of UNAIDS into the UN system and beyond.

2

Opportunities amidst challenges
At the same time, critical opportunities have emerged – Global AIDS Strategy 2026-2031 and new Political Declaration on HIV/AIDS, new innovations, renewed political leadership.

4

Transformation underway
The Joint Programme's transformation is guided by the UN80 initiative and the Programme Coordinating Board.

6

A plan for transition
This 2027 workplan and budget aligns with the Global AIDS Strategy 2026–2031 and helps the Joint Programme operationalize priorities during the transition period.

2027 Joint Programme Results Chain

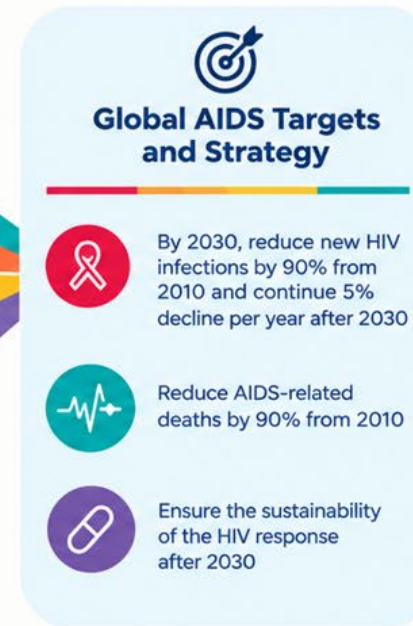
7 results areas and 4 supporting functions for the HIV response



3 Outcomes



Global AIDS Targets and Strategy



Sustainable Development Goal 3.3



Secretariat results and priority actions to advance core functions

UNAIDS Secretariat will focus on the four streamlined functions which are complemented by the contributions of and carried out in collaboration with the Cosponsors.

2027 Secretariat Specific outputs

1.1 Sustain and strengthen political commitment, accountability, community leadership and coordinated multisectoral action for implementation of the Global AIDS Strategy 2026-2031 and the 2026 Political Declaration on HIV/AIDS, accelerating progress towards ending AIDS as a public health threat by 2030

2.1 National HIV response sustainability, transition and integration roadmaps drive transformation and allow to track implementation and increase domestic financing

2.2 Convened community, governments and other partners to advance HIV prevention, access to HIV treatment and reduce barriers for more effective HIV response

3.1 Support countries to produce and use HIV estimates and promote national integrated health, information and HIV financial management information systems, including community-led monitoring to measure progress and identify remaining HIV gaps

3.2 Summarize, analyse and disseminate country, regional and global progress against the 2030 HIV targets and the 2026 Political Declaration on HIV and AIDS

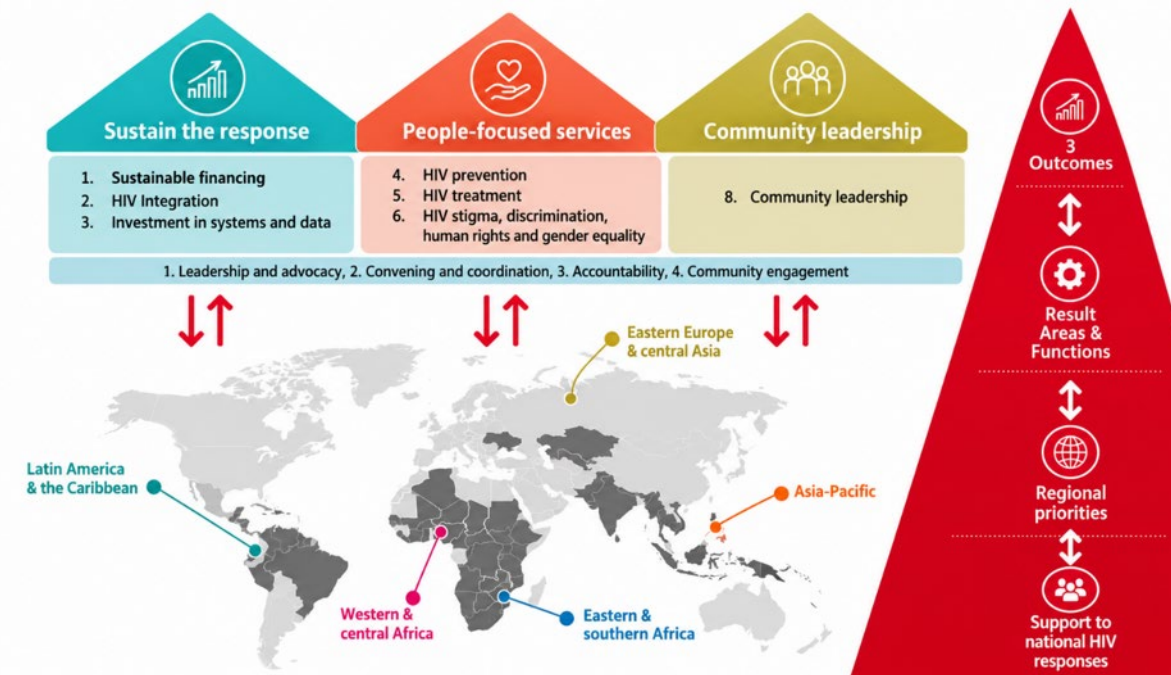
3.3 HIV financing data, expenditure, costing of HIV interventions strengthened and used for financial accountability, sustainable financing and strategic planning

4.1 Meaningful engagement and leadership of people living with HIV, key populations, women, adolescent girls and young women, and young people at risk of or affected by HIV, strengthened at all levels of decision-making and implementation



- In 2027, the UNAIDS Secretariat's country footprint including support delivered through a differentiated approach in country, multi-country and regional offices will cover 54 countries
- The UNAIDS Joint Programme's global work will benefit a broad range of countries beyond the Secretariat's physical footprint, through Cosponsor country presence
- This footprint will evolve towards 2030 as the transition advances. Changes in country presence and support will be country-led and evidence-based, guided by agreed criteria, country needs, capacity and readiness.
- This differentiated approach will enable UNAIDS to tailor its support based on country needs and priorities across settings during the transition period.
- ***The Cosponsors and Secretariat will further develop their 2027 after the October 2026 Special Session and the PCB decisions.***

Differentiated and tailored UNAIDS Joint Programme's support to countries, based on needs



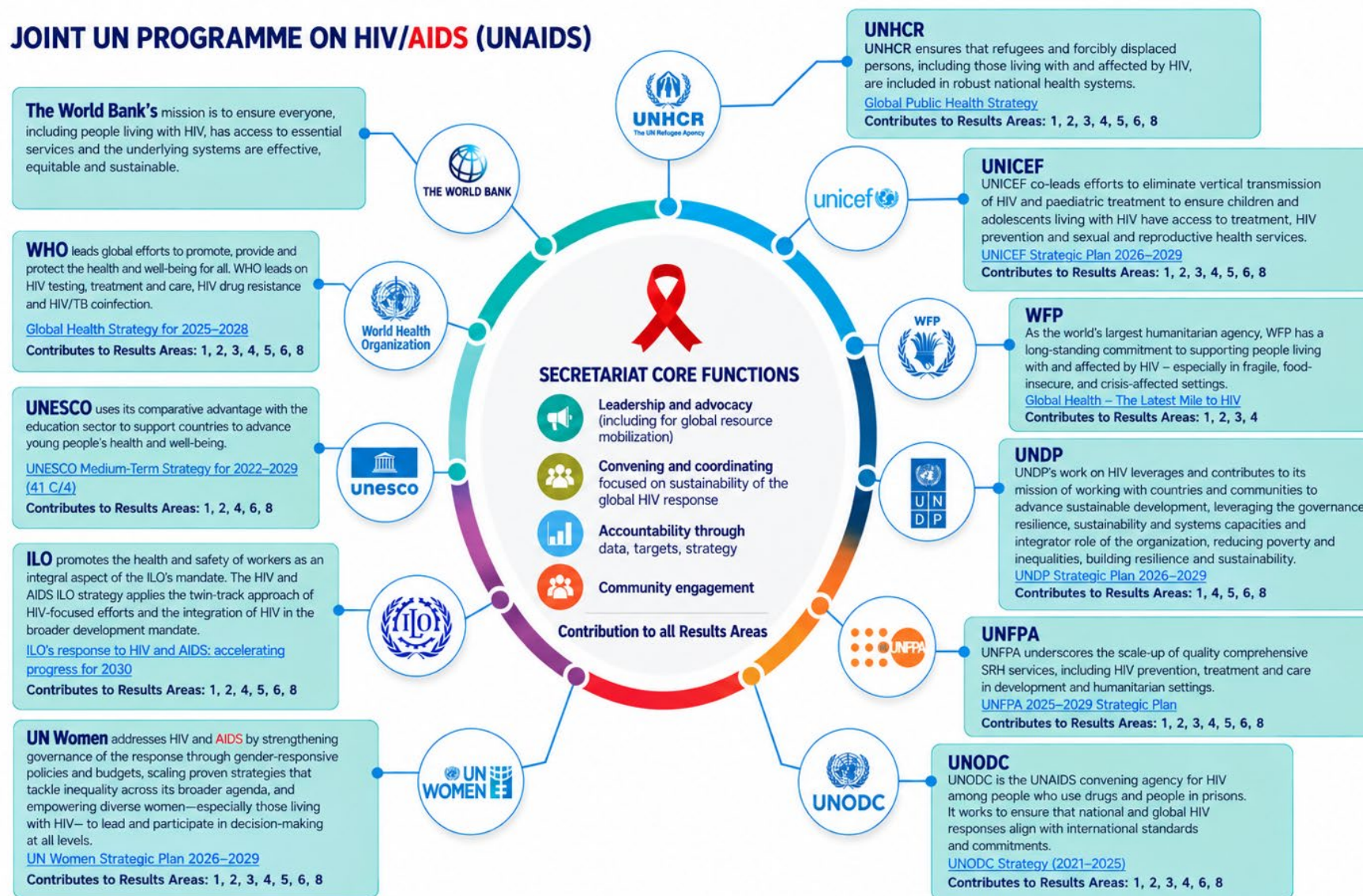
Results areas and Joint Programme specific outputs



- As recommended by the PCB Working Group, it is expected that the Cosponsoring agencies will be the primary implementer of the UNAIDS Joint Programme's technical work.
- They will spearhead the implementation of the UNAIDS Joint Programme's work in specific results areas of the Global AIDS strategy, including thematic advocacy, normative guidance and convening to drive progress towards the achievements of these results.
- Cosponsors contribute their mandates, normative and policy leadership, technical expertise, country presence and comparative advantages in a complementary and mutually reinforcing manner across the results areas of the Global AIDS Strategy.
- The scope and pace of implementation of the 2027 priority actions will depend on the availability of adequate and predictable resources. Specific outputs and priority actions for each Results Area will be defined by the Cosponsors after the October 2026 Special Session of the PCB.

Leveraging the mandate of each Cosponsor through mainstreaming HIV in their strategic plans

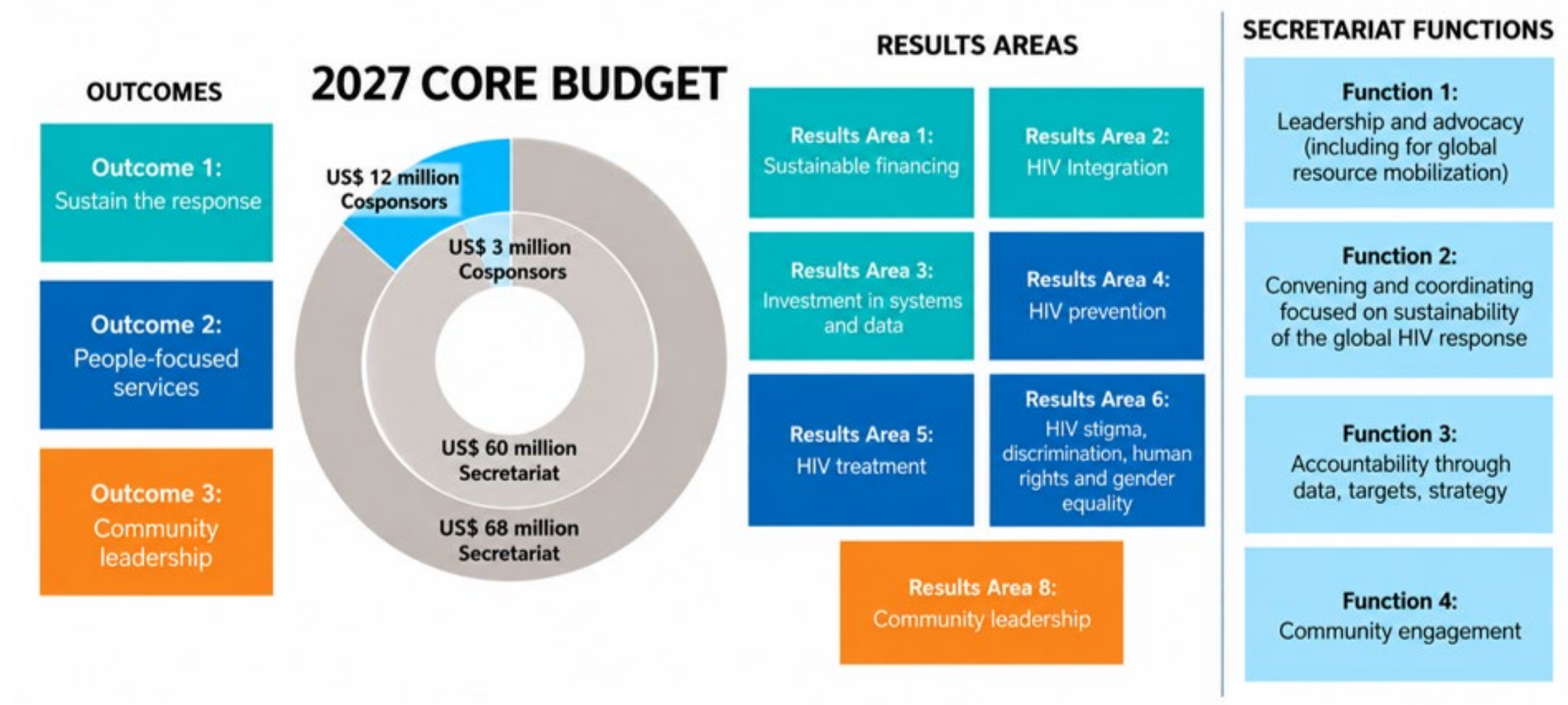
JOINT UN PROGRAMME ON HIV/AIDS (UNAIDS)



2026 income and forecast

Income to 30 September and forecast to 31 December

Income YTD - 30 Sept 2026	US\$
Core unspecified	57,261,508
Core specified	2,522,403
Other income - PSC on non-core awards	1,803,126
Total Core and other income	61,587,038
Non-Core income - YTD 30 Sept 2026	29,890,963
Finance income - estimated 2026	2,500,000
Total income	93,978,001



2027 core unspecified budget request

Resource allocation by scenario

Organization	Scenario	
	US\$ 63 million	US\$ 80 million
Cosponsors	US\$ 3 million	US\$ 12 million
Secretariat	US\$ 60 million	US\$ 68 million
Total	US\$ 63 million	US\$ 80 million

2027 core unspecified budget

How is the budget funded?

	Scenario
Donor category	US\$ 63 million
	US \$
Multi-year agreements donors	34 508 244
Annual giving donors	18 301 053
Returning donors	5 000 000
Other Income	4 002 404
PSC on non-core awards	1 506 880
Total	63 318 580

Note: The US\$80 million scenario will be funded once the US Government remits its contribution to the Joint Programme.

2027 core unspecified budget allocation

Secretariat and lead Cosponsors

Subject to PCB approval of the proposed US\$63 million core unspecified budget, US\$3 million goes to lead Cosponsors through the payment triggers below.

Core unspecified contributions	Transfer or allocation rule
US\$30 million received	Transfer US\$1.5 million to lead Cosponsors.
US\$50 million received	Transfer an additional US\$1.5 million to lead Cosponsors.
US\$70–80 million mobilized and received	Proposed equal sharing of every additional dollar between the Secretariat and Cosponsors.
US\$80 million mobilized and received	Secretariat: US\$68 million (85%) Cosponsors: US\$12 million (15%)
Above US\$80 million	Maintain the Cosponsors' allocation at 15%.

2027 Secretariat budget by function

Core and non-core estimates for the US\$63 million core unspecified budget scenario

All amounts in US\$

Secretariat function	Core unspecified	Core specified	Non-core awards (existing)	Non-core awards (new)
F1: Leadership and advocacy (including for global resource mobilization)	18 606 100	285 000	1 323 000	760 000
F2: Convening and coordinating focused on sustainability of HIV response	15 737 910	880 000	8 191 000	1 110 000
F3: Accountability through data, targets, strategy	16 169 290	255 000	3 079 000	0
F4: Community engagement	9 486 700	1 993 000	2 443 000	2 280 000
Total estimates	60 000 000	3 413 000	15 036 000	4 150 000

2027 integrated budget: US\$80 million scenario



Proposed core unspecified budget: US\$80 million

Secretariat: US\$68 million

Cosponsors: US\$12 million



Core specified budget estimate: US\$3.4 million



Non-core estimates: US\$120.2 million

Secretariat: US\$19.2 million

Cosponsors: US\$101 million (provisional based on 2026)



Total integrated budget: US\$203.6 million

Core and non-core

Simplified 2027 Reporting



- A one-document 2027 PMR that will include:
 - a narrative by Outcome and Secretariat function,
 - a short overview on performance against 2027 milestones, and
 - budget implementation by way of a high-level overview of utilization of funds against the budget, by outcomes and functions
- The UNAIDS Performance Monitoring Reports to the PCB are complemented by:
 - other management and thematic reports to the PCB
 - other summary information on UNAIDS Joint Programme investments and results on the UNAIDS Results & Transparency Portal;
 - other reports for non-core funding as per specific donors' grant agreements;
 - reports by Cosponsors to their respective boards (including based on their own performance monitoring frameworks) and their own transparency portals.
- At a higher level (impact), Global AIDS Monitoring data provide a detailed overview of programmatic progress of national HIV responses towards the global AIDS targets



THANK YOU. WE APPRECIATE AND COUNT ON YOUR SUPPORT.