

# **EXTERNAL AUDITOR'S REPORT**

## **Organizational oversight reports**

**Additional documents for this item:**

Report of the Internal Auditor (UNAIDS/PCB (54)24.14)

Report of the Ethics Office (UNAIDS/PCB (54)24.16)

Report of the UNAIDS Independent External Oversight Advisory Committee (UNAIDS/PCB (54)24.17)

Management response to the Organizational oversight reports (UNAIDS/PCB (54)24.18)

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

- *Accept* the External Auditor's Report for the financial year ended 31 December 2023;

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



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**OFFICE OF THE  
COMPTROLLER AND  
AUDITOR GENERAL OF  
INDIA**

Our audit aims to provide independent assurance and to add value to the Management of UNAIDS by making constructive recommendations.

For further information please contact:

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**Audit of UNAIDS of the  
World Health Organization  
(WHO) for the financial  
year ended 31st December  
2023**

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## **Chapter I**

### **Report of the External Auditor on the financial statements**

#### **Opinion**

We have audited the financial statements of the Joint United Nations Programme on HIV/AIDS (UNAIDS), which comprise the statement of financial position (statement I) as at 31 December 2023, the statement of financial performance (statement II), the statement of changes in net assets/equity (statement III), the statement of cash flow (statement IV) and the statement of comparison of budget and actual amount (statement V) for the year then ended, as well as the notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of UNAIDS as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS).

#### **Basis for opinion**

We conducted our audit in accordance with the International Standards on Auditing. Our responsibilities under those standards are described in the section below entitled “Auditor’s responsibilities for the audit of the financial statements”. We are independent of UNAIDS in accordance with the ethical requirements relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Information other than the financial statements and the auditor’s report thereon**

Management is responsible for the other information, which comprises the information included in the Director General’s Report for the year ended 31 December 2023, but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, on the basis of the work that we have performed, we conclude that there is a material misstatement in the other information, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of management and those charged with governance for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines to be necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the ability of UNAIDS to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going-concern basis of accounting unless the management intends either to liquidate UNAIDS or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of UNAIDS.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation or the overriding of internal control;
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of UNAIDS;
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management;
- (d) Draw conclusions as to the appropriateness of the Management's use of the going-concern basis of accounting and, on the basis of the audit evidence obtained, whether a material uncertainty exists in relation to events or conditions that may cast

significant doubt on the ability of UNAIDS to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause UNAIDS to cease to continue as a going concern;

- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Report on other legal and regulatory requirements**

Furthermore, in our opinion, the transactions of UNAIDS that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the WHO Financial Regulations.

In accordance with Regulation XIV of the WHO Financial Regulations, we will also issue long- form report on our audit of UNAIDS.



**Girish Chandra Murmu**  
**Comptroller and Auditor General of India**

**29 April 2024**

## Chapter II

### Long-form report of the External Auditor

#### Summary

#### Introduction

We audited the financial statements and reviewed the operations of the Joint United Nations Programme on HIV/AIDS (UNAIDS) for the year ended 31 December 2023. The audit of financial statements and a review of operations was carried out at UNAIDS Headquarters in Geneva, Switzerland.

#### Overall result of the audit

#### Audit Opinion on Financial Statements

We have issued an unqualified audit opinion on the financial statements for the period ended 31<sup>st</sup> December 2023.

#### Key audit findings

#### Compliance Audit

We reviewed UNAIDS's Business Continuity Planning (BCP), Contracts, Agreements, Assets and their verification. Based on audit findings, we recommend the following:

#### Recommendations

- i. UNAIDS may ensure timely creation, updation and monitoring of the BCP in all its offices.*
- ii. UNAIDS may take the necessary action to revise the contract with a vendor to maintain and further develop the AIDS Impact Module and ensure that final payment would be made to the vendor after making necessary adjustments.*
- iii. UNAIDS may continue to follow-up with offices where assets have been reported as 'not found' and impress upon the offices to submit the disposal documents in cases where the assets are being retired.*



<b>Key Facts for 2023</b>	<b>(All figures in million USD)</b>
Total Revenue	214.38
Total Expenses	228.97
Total Assets	282.37
Total liabilities	30.85
Total Net Assets	251.52

## **A. Mandate, Scope and Methodology**

1. The Joint United Nations Programme on HIV/AIDS (UNAIDS) is leading the global effort to end AIDS as a public health threat by 2030 as part of the Sustainable Development Goals. UNAIDS provides the strategic direction, advocacy, coordination and technical support needed to catalyse and connect leadership from governments, the private sector and communities to deliver life-saving HIV services.

2. The Comptroller and Auditor General of India has been appointed external auditor of Joint United Nations Programme on HIV/AIDS for a term of four years from 2020 to 2023. The audit was conducted in accordance with Financial and regulatory frameworks governing the various activities of UNAIDS, including WHO Financial Regulations and Rules, UNAIDS Financial Regulatory Framework, recommendations/ guidelines of Governing Council and Scientific Council etc. as well as the International Standards on Auditing. The latter standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

3. The audit was conducted primarily to enable us to form an opinion as to whether the financial statements present fairly the financial position of UNAIDS as on 31 December 2023 and its financial performance and cash flow for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS). This included an assessment as to whether the expenditure recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether revenue and expenses had been properly classified and recorded in accordance with the Financial Regulations and Rules.

4. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that we considered necessary to form an opinion on the financial statements.

## **B. Audit Objectives**

5. The objectives of the audit are to review the financial statements to derive reasonable assurance that they reflect the true and fair view of the operations of UNAIDS; the transactions/financial Statements are presented/disclosed in accordance with IPSAS; the internal controls are adequate and effective in fulfilling the mandate of the organisation and justify the extent of reliance placed thereon; the accounting policies adopted by UNAIDS are consistent and in compliance with IPSAS and the transactions/activities are in compliance with WHO's financial regulations and financial rules.

## **C. Audit Findings and recommendations**

### **C1. Status of implementation of previous external audit recommendations**

6. We have reviewed the status of implementation of previous audit recommendations by UNAIDS and observed that of the ten recommendations outstanding from previous years, seven recommendations are implemented, and three recommendations (two of the Audit Report for the year ended 31 December 2021 and one of the Audit Report for the year ended 31 December 2022) are still under implementation. The status of implementation of the previous year's recommendations is provided in **Annexure-I**.

### **C2. Financial Audit**

7. We reviewed the financial statements (FS), including the disclosures in the Notes to the FS of UNAIDS as on 31 December 2023 to ascertain compliance with the requirements of all the applicable standards under International Public Sector Accounting Standards (IPSAS). We made observations to enhance the completeness, accuracy, and transparency of disclosures in the Notes of the financial statements and the presentation of the Financial statements. Management accepted our recommendations and revised the financial statements together with Notes on Financial statements.

8. It is to be noted that the above revisions did not impact the net surplus/deficit of the year nor the net assets, liabilities, and equity.

9. After a comprehensive audit of the Financial Statements, we concluded that the Financial Statements were fairly presented and, therefore, issued an unqualified opinion for the year 2023.

### C.3 Compliance Audit

The issues noticed during Compliance Audit are as below:

#### I. Business Continuity Planning (BCP)

10. The Business Continuity Planning (BCP) is a very important activity to ensure protection of staff and assets and their quick recovery in the event of a disruptive event. The Instruction Guide on the process of development and updation of the BCP, issued by UNAIDS, states that all regional and country offices are required to fill information, such as strategic priorities, critical staff activities, assets, and contacts, in order to generate their BCPs, on a platform referred to as 'Assemblage'. These plans are required to be reviewed or updated annually to reflect changes, if any.

11. We observed that, out of 78 offices, 10 offices had not prepared the BCP, while 68 offices, had prepared the BCPs in 2020, but changes in critical staff activities, assets and contact details etc. were not updated. Further, no documentation on the BCP for the UNAIDS office at Geneva was available.

12. The Management in its reply stated that, though necessary instructions had been issued to the country offices for carrying out updation of the plans, this had not been carried out by all offices. Further, with regard to Geneva BCP, UNAIDS relies extensively on WHO for security and has already implemented off site working strategies (laptops for all, remote working software, cloud storage for files).

13. The Management further replied that the Assemblage platform for generation of the BCP, was not under use and information regarding BCP testing and training exercises by the offices was not available. As BCP is critical to ensuring the safety and protection of the workspace, its absence is exposing the organisation to risk.

***Recommendation 1: Management may ensure timely creation, updation and monitoring of the BCP in all its offices.***

14. UNAIDS accepted the audit recommendation.

## II. Excess loading of indirect costs in contract value

15. UNAIDS issued (June 2022) a Letter of Agreement to vendors<sup>1</sup>, to maintain and further develop the AIDS Impact Module, for an amount of USD 2,958,749. The duration of the agreement was from July 2022 to July 2024.

16. We reviewed the budget documents relating the above contract, and observed that an amount of USD 40,767 was included as indirect cost (10 per cent) under the staff cost of Vendor's partner. In addition, indirect cost of USD 268,977 (10 per cent of total cost i.e. vendor's staff cost + partner's staff cost + other direct costs) was included in the value of the contract.

17. This resulted in the calculation of 10 per cent indirect cost on USD 2,689,772 instead of USD 2,649,005 and final contract value to be higher by USD 84,653 i.e., USD 2,958,749, instead of USD 2,874,096 (**details given in Annexure II**).

18. The management in their response accepted that their calculations were incorrect. They further stated that 10 *per cent* should have been calculated on the staff cost of vendor and the partner individually instead of 10 *per cent* being charged to vendor's cost, and then again 10 *per cent* on the total staff cost of both vendor and partner as indirect cost.

19. We noted that against the contract value of USD 2,958,749, UNAIDS has made a total payment of USD 2,219,061 to the vendor, and a balance of USD 739,688 is due in 2024 as per the agreed terms of the contract.

20. We are of the view that the necessary revision to the agreement along with the adjustment of USD 84,653 is required to be made with the vendor.

***Recommendation 2: Management may take the necessary action to revise the contract and ensure that final payment is made to the vendor after making necessary adjustments.***

21. UNAIDS accepted the recommendation.

## III. Verification of Assets

22. UNAIDS had 4838 Asset items valued at USD 18.8 million. We analysed the summary report on the Asset Verification carried out by UNAIDS. We observed that, out of the total 4838 items (Assets) that had been reported across the offices of UNAIDS, the status of 1125

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<sup>1</sup> Two vendors on partnership basis

items (23.25 per cent of total items valuing USD 1.39 million) had been depicted in the “Not Found” category as tabulated below-

Percentage of Not Found Items	Number of Offices	Number of Items Not Found	Value of NOT FOUND Assets (in USD)
100 per cent	2	18	14,333
75 to 99.99 per cent	3	99	102,714
50 to 74.99 per cent	4	92	107,065
20 to 49.99 per cent	26	777	1,005,341
Below 20 per cent	29	139	164,587
<b>Total</b>		<b>1125</b>	<b>1,394,041</b>

23. The Management in their reply stated that items reported in the ‘not found’ category were items not physically present, though listed in the Asset register. The Management further stated that a review of the status of assets, as submitted by various offices, was being carried out.

24. We are of the view that Management should expeditiously complete the on-going review of the ‘not found’ items and identify the reasons for absence of these items.

***Recommendation 3: Management may follow-up with offices where assets have been reported as ‘not found’ and impress upon the offices to submit the disposal documents in cases where the assets are being retired.***

25. UNAIDS accepted the audit recommendation.

#### **D. Acknowledgement**

26. We wish to express our appreciation for the co-operation and assistance extended by the staff and management of UNAIDS, Geneva to the External Audit Team.



**Girish Chandra Murmu**  
Comptroller and Auditor General of India

**29 April 2024**

Status of implementation of recommendations for the financial period ended 31 December 2022

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
1	2022	Recommendation 1: We recommend that UNAIDS needs to work in closer collaboration with SHI to ensure that the Actuary uses accurate demographic data for more accurate actuarial valuation, in future periods.	<p>The next full actuarial valuation will be done in 2025 and close collaboration with SHI is already in place and will continue to ensure that an accurate demographic data is used.</p> <p>Note that per the recommendation we are already working in closer collaboration to ensure accurate data</p>	Completed	<b>Implemented</b>				Expected to be done in 2025. <b>Open</b>
2		Recommendation 2: We recommend that UNAIDS needs to take concrete steps to complete the verification of all assets and devise a mechanism to ensure that all assets are verified in a timely manner.	<ul style="list-style-type: none"><li>A dedicated fixed asset focal point was appointed in December 2023.</li></ul> <p>Tracking dashboards are available to monitor completion of asset verification exercise</p> <p>Additional follow up is provided to each office to resolve issues as required</p>	Completed	<b>Implemented</b>				Action taken. Annexure attached to end of this document. <b>Agreed.</b>

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
			100% completion rate of most recent asset verification exercise						
3		Recommendation 3: We recommend that UNAIDS needs to discharge its payment obligations as per the terms of DFC Agreement, and the reasons and justifications for release of funds not in conformity with the DFC provisions needs to be looked into.	The following actions have been taken: (1) The concerned office responsible for the non-compliant DFC payment was requested to provide explanation and justification and was reminded of the required contract management activities (amendment of agreement when required, clearance of payments and monitoring of activities). (2) Training sessions on non-commercial contracts (DFCs, PFAs) were provided during the regional operations workshop for the regions West and central Africa and Eastern Southern Africa in June 2023.	Completed	<b>Implemented</b>				Action taken. Status has improved and the overdue reports halved by 50%. Date in DFC reports status at March 2023 and March 2024.xls file. <b>Agreed</b>
4		Recommendation 4: We recommend that UNAIDS need to: a. Examine cases where staff are under UNDP/other	The configuration of these types of staff contract within the ERP/GSM (e.g. no WHO staff number) meant it was necessary to design	Completed	<b>Implemented</b>				The issue was due to the other agency staff would not be in the payroll



Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
		<p>cosponsoring organization contract and have not submitted the travel claim, and to develop a mechanism so that the amount of unclaimed travel payments is recovered.</p> <p>b. Ensure that travel requests that are not in emergency circumstances are approved before the travel start date to ensure compliance with the extant travel regulations.</p>	<p>automated alerts outside of the ERP.</p> <p>These alerts have been implemented via the Assemblage platform using data extracted directly from the ERP.</p> <p>The alerts warning of late TC submission and pending requirement to reimburse will also be sent to UNAIDS finance and the travel exceptions email account for follow up as required.</p>						<p>of UNAIDS. The system development is the alert would be to the other agency of that staff. System seen.</p> <p><b>Agreed</b></p>
5		<p><b>Asset management</b></p> <p>We recommend that UNAIDS ensure incorporation of necessary controls in the ERP system to prevent delayed recording of assets.</p>	<p>Management noted in the Management response to the draft Mgt letter of 31 March 2023</p> <p>that the required functionality is now available in the ERP.</p> <p>Additional actions relate specifically to changes in the WHO BMS, which are beyond UNAIDS remit.</p>	Completed	<b>Implemented</b>				<p>Action taken file: Sample regional Assets clean-up.pdf in this regard attached.</p> <p><b>Agreed</b></p>

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
			<p>Although UNAIDS does participate in process reviews and BMS board meetings the final decision on controls to be implemented is under the control of WHO, not UNAIDS.</p> <p>Considering the above, management notes the final decision on controls is under the control of WHO (to ensure if complies with their rules and regulation which UNAIDS also follows).</p>						
6	2021	<p><b>Unified Budget, Results and Accountability Framework</b></p> <p>UNAIDS may ensure reporting of all performance indicators of the UBRAF in the Performance Monitoring Report to reflect comprehensive picture of the progress and to measure</p>	<p>The performance reporting on results achieved in 2022 against the UBRAF 2022–2026, its results framework and related performance indicators were presented to the June 2023 PCB.</p> <p>The new structure of the Performance Monitoring Report (PMR) allows it to more succinctly present the analysis of data on the performance indicators, including an overview of all indicator-reporting and a</p>	June 2024		<b>Under implementation</b>			<p>Performance Monitoring Report is in the link <a href="#">Performance monitoring (sharepoint.com)</a> Since data regarding three criteria being received from country office is received late.</p>

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
		organizational performance quantitatively using the output indicators.	<p>detailed scorecard, including details for each indicator.</p> <p>52<sup>nd</sup> PCB meeting documents:  <a href="#">Performance Reporting 2022: Executive Summary</a>  <a href="#">Results Report</a>  <a href="#">Results by Region</a>  <a href="#">Results by Organization</a>  <a href="#">Indicator scorecard</a></p> <p>While all efforts were made to ensure full indicator reporting, as stated in the report, for 3 indicators, the data were not available at the time of reporting (due to the timeline of the data collection being part of a broader country data collection system (Global AIDS Monitoring) later in the year). Updates will be provided in the 2022-2023 PMR to be submitted in June 2024.</p> <p>Note that should this issue repeat then the same process of reporting in the following PCB will occur.</p>						In the biennium reporting this is done. <b>In process.</b>

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
			This time delay for some indicator data was transparently disclosed at the time of the approval of the UBRAF indicator matrix by the PCB.						
7		<b>Ethics Office</b> While reporting the status of allegations received by the Ethics Office, the category "Other cases including misconduct", needs to be disaggregated to truly reflect the nature of the misconduct involved so that there is enhanced transparency and better monitoring.	Disaggregated conduct data was presented in the June 2023 report to the PCB.  Report of the Ethics Office to 52 <sup>nd</sup> PCB meeting (June 2023), paragraph 24, figure 2:	June 2023	<b>Implemented</b>				Action taken. The classification has been expanded to have 17 types of cases. File Misconduct - case categorisation.doc gives the list. <b>Agreed</b>
8		<b>Recommendation 6 – Programme funding agreements</b> UNAIDS may strengthen the regulation of programme funding agreements through	The following will be rolled out in 2024. a) online partner assessment form, including related FENSA components (Q1) c) timelines for returning unspent balance (Q2) d) SOP for assurance activities (Q2)	Q2 2024 a, c and d.  Implemented b		Under implementation			Action taken for (b) in the file Selection proposal.pdf (b) <b>agreed.</b> <b>a, c and d - Open</b>

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
		(a) incorporation of FENSA mechanism in the procurement manual, (b) use of assessment matrix to select proposals, (c) fixing timelines for returning of unspent balance by the implementing partners to UNAIDS, and (d) developing SOP for the conduct of assurance activities.	Already implemented b) Assessment matrix to support non-commercial request for proposals rolled out in December 2023						
9	2020	<b>Key parameters, disclosed</b> should ensure that the country data on key parameters, disclosed in various reports should be consistent, complete, accurate and comparable.	All available data in the 2020–2021 regional and country report was consistent, completed, comparable and accurate in the Performance Monitoring Report and on UNAIDS Results and Transparency Portal ( <a href="#">Homepage   Portal (un aids.org)</a> )  Similarly, for the 2022 Performance Monitoring Report, due diligence was applied and the country data	Completed	<b>Implemented</b>				<a href="#">(Homepage   Portal (un aids.org))</a> Country portal of this page gives further country-wise information gives data of the activities. <b>Agreed</b>

Sl. No.	Reference to report and financial period	Recommendations	Action reported by the management	Expected completion date	Status of Implementation				External Auditor's assessment
					Implemented	Under implementation	Not implemented	Overtaken by events	
			on key parameters disclosed in the various reports is consistent, accurate and comparable.						
10		<p>Recommendation: We recommend that UNAIDS may consider evaluating the performance of contractors diligently and in a timely manner. As suggested by the Country Office, UNAIDS could develop an organization wide online platform for contractors' performance evaluation.</p>	<p>Actions taken within UNAIDS' remit: A request to WHO has already been made in relation to the inclusion of the required functionality in the design of the new ERP system (BMS)</p> <p>Online evaluations forms have already been developed to (i) ensure that all mandatory information is entered correctly and completely; and (ii) improve the timeliness of the process through digitalization/electronic form and e-signature (versus paper) and standardization</p>	Completed	<b>Implemented</b>				<p>This has been done. Performance evaluative is being done. Appt explaining this is attached. Support info performance evaluative.ppt</p> <p><b>Agreed</b></p>

*Annexure II*

<b>Details</b>	<b>Calculation as per audit (in USD)</b>	<b>Calculation done by UNAIDS (in USD)</b>
Avenir Health (Sub-total)	1843240.00	1843240.00
East West Center (Sub-total)	407672.00	*448,439.20
<b><i>Total of vendor and partner cost</i></b>	<b>2250912.00</b>	<b>2291679.20</b>
<b><i>Travel</i></b>	<b>134093.00</b>	<b>134093.00</b>
<b><i>Consultants</i></b>	<b>43067.00</b>	<b>43067.00</b>
<b><i>National Modelers</i></b>	<b>208333.00</b>	<b>208333.00</b>
<b><i>Web hosting</i></b>	<b>12000.00</b>	<b>12000.00</b>
<b><i>Software Licenses</i></b>	<b>600.00</b>	<b>600.00</b>
<b>Total Direct Cost</b>	<b>2649005.00</b>	<b>2689772.20</b>
<i>Indirect cost 10 % of vendor and partner cost</i>	225091.20	268977.22
<b>Total contract value</b>	<b>2874096.20</b>	<b>2958749.42</b>
<b><i>Difference</i></b>	<b>84653.22</b>	

\* *Total vendor's cost = USD 407,672 + 40,767.20 (10% of 407,672 as indirect cost) = 448,439.20*