

Terms of Reference for Consolidated External Audit of Global Fund (TGF) Supported Programs

Principal Recipient (PR): Australian Federation of AIDS Organisations

Grant Number: QSE-H-AFAO

Title of Program: Sustainable HIV Financing in Transition (SHIFT) Program

Period covered by the audit: 1 January 2018 to 31 December 2018

Terms of Reference

1. Program background, audit structure and description of entities

1.1. Program Background: The Sustainable HIV Financing in Transition (SHIFT) Program a two-year program funded by the Global Fund which aims to enable and empower CSO and KP networks in four countries in South East Asia to engage and advocate in HIV funding processes. The four priority countries who are engaged in the program are Indonesia, Malaysia, Philippines and Thailand. The SHIFT Program will contribute to evolving understandings of transition and sustainable financing, engaging civil society and key population perspectives on key HIV financing issues and aligning with country specific priorities and national strategic plans. People living with HIV (PLHIV), men who have sex with men (MSM), people who use drugs (PWID), sex workers (SW) and transgender people, young key populations and gender perspectives will be prioritised in the program to transition and HIV financing. The program will work towards the following priority outcomes: countries have HIV financing transition plans that mitigate the risk of funding shortfalls and/or ineffective allocation as a result of reductions of external funding; countries provide funding on the basis of allocative efficiency; funding is available for civil society organizations (CSO) and KP networks in accordance with principles of allocative efficiency; and fiscal space for funding the HIV response is expanded through a range of financing modalities consistent with achieving sustainable funding.

For additional information about the main objectives and activities of the grant, **please see Annex A. Integrated Program Description.**

As per the Program Grant Agreement, the details of the implementation period and budget amount are:

Year	Period covered	Budget Amount (US\$)
1	January 1, 2017 – December 31, 2017	1,119,589.00
2	January 1, 2018 – December 31, 2018	1,180,411.00
	Total	2,300,000.00

The Global fund has disbursed USD 1,984,676 to the PR as of end of September 2018 and it is expected that the balance budget for the full program period , USD 315,324 would be disbursed over the months before 31st December 2018 after AFAO submits the re-programming budget. The PR has released budgets for Quarter 7 (up to end of Sept 2018) to 4 Sub-Recipients and for Quarter 5 (up to end of March 2018) to 1 Sub-Recipient as of end of September 2018 , total disbursement amounting to USD 928,843 . The PR will release funds

to SR for remaining program period, after receiving and accepting regular programmatic and financial reporting from SRs.

Grant Budget by Implementing Entity:
(for additional information please refer to the Grant Agreement Detailed Budget)

Recipients	Q1	Q2	Q3	Q4	Year 1	Q5	Q6	Q7	Q8	Year 2	Total	%
AFAO	128,007	100,566	84,211	102,799	415,583	161,830	90,558	90,398	127,064	469,850	885,433	38%
APCASO	7,117	50,491	26,550	26,550	110,708	35,449	27,409	27,409	27,409	117,676	228,384	10%
APCOM	6,518	47,073	38,956	31,956	124,504	26,954	26,954	31,454	26,954	112,315	236,819	10%
IAC		34,614	53,587	31,734	119,934	48,838	19,950	27,057	21,323	117,168	237,102	10%
MAC		51,910	56,167	20,274	128,350	31,889	35,111	26,219	15,838	109,057	237,408	10%
ACHIEVE		32,232	46,499	35,530	114,261	20,640	17,602	64,094	18,163	120,501	234,762	10%
TNAF		42,977	36,282	26,989	106,248	32,570	36,495	29,202	35,577	133,843	240,091	10%
Total	141,642	359,863	342,252	275,832	1,119,589	358,169	254,080	295,833	272,328	1,180,411	2,300,000	100%

1.2. Program Entities and audit approach:

There are 7 implementing entities, Principle Recipient (PR) - AFAO and 6 Sub-Recipient (SRs) that receiving fund under this project

Implementing Entity	Country	Legal Status	Grant Duration
Australian Federation of AIDS Organisations (AFAO)	Australia/ Thailand	Foundation in Thailand	1 January 2017 – 31 December 2018
Asia Pacific Council of AIDS Service Organizations (APCASO)	Thailand	Foundation registered in Thailand	1 March 2017 – 31 December 2018 Note: Agreement terminated 31 May 2018.
Asia Pacific Coalition on Male Sexual Health (APCOM)	Thailand	Foundation registered in Thailand	1 March 2017 – 31 December 2018
Thai National AIDS Foundation (TNAF)	Thailand	Foundation registered in Thailand	1 May 2017 – 31 December 2018
Malaysian AIDS Council (MAC)	Malaysia	Foundation registered in Malaysia	1 May 2017 – 31 December 2018
Indonesian AIDS Coalition (IAC)	Indonesia	Foundation registered in Indonesia	1 April 2017 – 31 December 2018
Action for Health Initiatives, Inc. (ACHIEVE)	Philippines	Foundation registered in Philippines	1 May 2017 – 31 December 2018

The audit shall be specific for the Global Fund SHIFT Grant for the period 1 January 2018 to 31 December 2018.

This shall be a consolidated grant specific audit which would include the receipts and expenditures of the PR and 6 SRs. The audit should be conducted in accordance with International Standards on Auditing (ISAs) or, for Governmental auditees, The International Organization of Supreme Audit Institutions (INTOSAI) standards.

The PR shall initiate the process for appointing the auditor for the SHIFT Grant. The selection and approval of the auditor should be agreed between the Global Fund and the PR, final approval will be obtained from the Global Fund.

Due to different contract effective date of each SRs and expenses burn rate, AFAO recalculated the estimated expenses for Year 2 (end December 31, 2018 – audit period) as follows

Recipients	Budget for Year 2	Expected Expenses (by end of December 2018)
AFAO – Thailand	USD.469,850	USD. 446,358 (95%)
APCASO – Thailand	USD.117,676	USD.31,875 (Actual expenditure for Jan-May 2018)
APCOM – Thailand	USD.112,316	USD.64,495
IAC – Indonesia	USD.117,168	USD.100,762
MAC – Malaysia	USD.109,057	USD.116,645
ACHIEVE – Philippines	USD.120,501	USD.95,488
TNAF - TNAF	USD.133,842	USD.99,169
Total	USD.1,180,411	USD.974,907

The financial statements would be derived from the PR and SR’s accounting systems. Financial statements should be prepared by the PR in accordance with internationally recognized accounting standards, e.g. IFRS, GAAP, etc. The PR and SRs would be responsible for managing and retaining their financial records. The auditor is required to visit all four countries where the SHIFT program is implemented, to conduct the audit.

2. Contacts [to be provided confidentially to the auditor – See Annex B]

The PR shall provide a list of important contacts for the conduct of the audit including their full contact details. This should include at a minimum: PR Chief Executive and Chief Finance Executive, program manager, grant finance manager, SR Chief Executives, program managers and key finance contacts.

3. Available documents and facilities

The PR shall provide the auditor with access to all books and records pertaining to the grant as requested by the auditor, including a list of all key PR and SR locations, noting the key documents held at each location. An indicative list of the documents which may be requested by the auditor includes: (Yes = Available, No = Not Available)

		PR - AFAO		SRs
		Sydney		Bangkok
i.	The grant program financial statements;	Consolidated Financial Statement of PR & SRs		Yes
ii.	Grant and sub-grant agreements;	Yes		Yes

iii.	Main supporting schedules to the financial statements including: income and expenditure, assets and liabilities, cash records;	Yes		Yes
iv.	Interim monthly or quarterly grant activity reports (programmatic as well as financial);		Yes	Yes
v.	General ledger, cash book, other important books and records;	Yes		Yes
vi.	Original supporting documentation to all reported expenditures (invoices, full support for all procurement requiring tender procedures, payrolls, bank vouchers, journal vouchers, etc.);		Yes	Yes
vii.	Bank statements;	Yes		Yes
viii.	Important correspondence between GF and PR, PR and SRs pertaining to grant implementation matters;	Yes		Yes
ix.	Financial procedures manuals, systems descriptions or any other documentation explaining the processes contributing to the production of reliable financial reports and maintaining internal control;	Yes		Yes
x.	Minutes of management meetings;	Yes		Yes
xi.	Internal audit reports relevant to GF expenditures or any systems, governance or other issue which impinges on GF grants	No		No
xii.	HR documents; Staff Personal File	Yes		Yes

4. Objectives of the Audit

4.1. The **objective of the audit** of the Grant Program Financial Statements (GPFS) is to enable the auditor to express an independent professional opinion on:

- i. Whether the financial position of the grant program at the end of the reporting period and of the funds received and expenditures for the reporting period, are presented fairly in all material respects by the PR (and SRs¹) in the GPFS and in accordance with the applicable accounting framework;
- ii. Whether, in all material respects, the grant funds have been used in conformity with the provisions of the Grant Agreement, including the approved budget and workplan and any amendments thereto as contained in implementation letters;
- iii. Whether the GPFS agree with the program accounts (books of account) which provide the basis for preparation of the GPFS and reflect the financial transactions of the program, as maintained by the program implementing entities;
- iv. Whether the GPFS agree or reconcile with other information reported to GF i.e. Progress Updates and Enhanced Financial Reports.

¹ Depending on the scope of the audit report as described in the foreword.

5. Responsibility for the preparation of Grant Program Financial Statements (GPFS).

5.1. The responsibility for the preparation of consolidated GPFS or of separate GPFSs for each entity covered by the audit, if applicable, lies with the PR which delegates the responsibility to the SRs for their respective sub-grants.

6. Grant Program Financial Statements (GPFS).

The financial statements should include the following components:

- i. In the currency of the grant agreement², an Income and Expenditure Statement (IES) showing GF funds received, any other income received and all grant expenditures. Grant expenditures should be reported against the budget as defined in the grant agreement for the period with the actual expenditure allocated to the same budget categories disclosed for the implementing entity;
- ii. A statement of financial position;
- iii. A statement of changes in net assets;
- iv. Any other footnotes applicable;
- v. Supplemental statements on advances and fixed assets, including: (a) a statement or annex showing SR advances and reconciliation of total amount advanced by PR to SRs with SR recorded expenditure and SR cash balances at the end of the reporting period, (b) a listing of all fixed assets purchased with grant funds.

7. Audit Scope of Work

7.1. The minimum requirement is that the audit will be carried out in accordance with International Standards on Auditing (ISA) or International Standards of Supreme Audit Institutions (ISSAIs) and will include such tests and controls as the auditor considers necessary under the circumstances.

7.2. As part of the audit testing procedures, particular attention should be paid to the following areas:

- i. **Compliance with applicable legislation** – Verify that the transactions comply in all material respects with any applicable legislation;
- ii. **Grant expenditures** - Funds received by the Program³ from disbursements, or generated by the Program's funds⁴, were spent in conformity with the approved budget and workplan existing at the time of the expenditure and in line with provisions of the Grant Agreement, including any applicable grant conditions (as amended by any Implementation Letters), and only for the purposes for which the funds were provided;

² The statements may be presented in local currency, but the grant reporting currency equivalents must be shown

³ Including goods and services from direct disbursements to third parties.

⁴ From Interest generated, Revenues, exchange gains, VAT recoveries, recovery of funds from ineligible expenditures or another concept, etc.

- iii. **System of internal controls** - Assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures at all levels of the Program and other financial transactions including special attention to the adequacy and effectiveness of controls around cash transactions;
- iv. **Follow up on the status of findings of previous audit reports** – The auditor should follow up on management’s intended actions to address the findings of previous audits, including external audit, relevant internal audits and audits issued by the Office of the Inspector General (OIG) of TGF;
- v. **Designated bank accounts** - Where Designated Accounts (including those being used under an approved pooled funding program implementation mechanism) have been used by PR and SRs, they have been maintained and operated in accordance with the provisions of the Grant agreement and in accordance with the Global Fund’s rules and procedures;
- vi. **Safeguarding of assets** - Verify that the PR has put in place mechanisms for the tracking and safeguarding of assets purchased with grant funds and that they are being used for the intended purposes. Verify that Program’s fixed assets register exists, is maintained in accordance with the Grant agreement; that property rights or related beneficiaries’ rights are established in accordance with the Grant’s conditions;
- vii. **Disbursements to SRs** - Verify that disbursements made by the PR to SRs are in line with the SR sub-grant agreements and the approved work plan and budget. Verify that the PR follows adequate process for validating expenditure reports submitted by the SRs;
- viii. **Data retention and supporting documentation** - Necessary supporting documents, records, and accounts have been retained in compliance with provisions of the Grant Agreement. Procedures exist for security and management of electronic data (backup systems and procedures, etc.);
- ix. In addition, the Global Fund may request the auditors to review the following areas of concern, in which case the additional scope would be agreed between the Global Fund and the auditors in advance:
 - x. **Goods and services** - have been procured transparently, competitively and in accordance with the Grant Agreement and relevant procurement Guidelines approved by TGF;
 - xi. **Procurement systems for pharmaceutical and health products** – Verify the evidence that procurement transactions were undertaken in accordance with the grant agreement and the organization’s policies and procedures;
 - xii. **Value for Money** – review grants expenditures with due attention to economy and efficiency.

8. Auditor’s report

8.1. In preparing the audit report, the selected audit firm will issue an audit opinion on the financial statements in accordance with ISA or ISSAI. The audit report (consolidated) will cover the second year (January 1 – December 31, 2018).

9. Management Letter.

9.1. In addition to the audit report, the auditors will prepare a management letter in which they shall:

- i. Set out any instances of non-compliance with the Grant agreement that were noted by the auditors in the course of their work to form an opinion on the GPFS;

- ii. Provide a schedule of ineligible and unsupported expenditures identified by the auditors in the course of their work;
- iii. Comment on instances of non-compliance in the accounting records, procedures, systems and controls that were examined during the course of the audit with particular reference to ineligible expenditures and systematic weaknesses;
- iv. Provide recommendations to address the observed deficiencies and areas of weakness in systems and controls which may be affected promptly;
- v. Communicate matters that have come to their attention during the audit which might have a significant impact on the implementation and sustainability of the grant program;
- vi. Report on the implementation status of recommendations contained in previous audit reports;
- vii. Include responses made by the PR in discussing audit recommendations, along with a timeline for implementing agreed recommendations. In cases where either the PR does not accept an audit finding or the auditor disagrees with the adequacy of the management response, the management report will acknowledge that disagreement. All observations and recommendations will be discussed with PR management before the letter is finalized.

9.2. It must be clearly noted on the face of the Management Letter that it is a confidential document and must be treated as such.

9.3. The Management Letter should state that the auditor acknowledges and agrees that the Management Letter shall be shared with GF and the Local Fund Agent (LFA) on a confidential basis.

9.4. The Management letter should use a system of grading points depending on the level of severity in line with that proposed in the *Guidelines for the annual audits of PRs' and SRs' financial statements*.

10. General Information

10.1. The audit report and accompanying management letter, including the PR's responses, should be received by the Global Fund within six (6) months after the end of the reporting period under audit. For years ending December 31 2014 onwards reports should be received within three (3) months after the end of the reporting period under audit.

10.2. The selected audit firm will also be granted timely, full and unrestricted access to PR's (and SRs') financial management system, accounting record, asset, property and personnel that may assist in clarifying any matter related to the audit.

10.3. To assist the selected audit firm in planning the audit, the PR will make available as a minimum the documents and information stated below. It is highly recommended as part of auditing requirements on understanding the nature of the entity's operations, that the auditors familiarize themselves with the following:

- i. GF's *Guidelines for the annual audits of Global Fund Grant Program Financial Statements: Guidelines and Tools - The Global Fund to Fight AIDS, Tuberculosis and Malaria*;

- ii. Grant agreements between the PR and GF and sub-grant agreements concluded with SRs. Any correspondence from GF approving a reprogrammed budget affecting the audited year;
- iii. Progress Updates (PU/DRs) and Management Letters. Confirmation of amounts disbursed and outstanding at the Global Fund should also be obtained;
- iv. Enhanced Financial Reports (EFR);
- v. Guidelines for Budgeting on GF programs: *Operational Policies, Guidelines and Tools - The Global Fund to Fight AIDS, Tuberculosis and Malaria*;
- vi. PR's approved Finance, Procurement, SRs' Management and other relevant Manuals;
- vii. *It is also recommended to obtain an understanding of the Proposal/Concept Note under which the grant is being implemented. Proposals are available at the following link Grant Portfolio - The Global Fund to Fight AIDS, Tuberculosis and Malaria and then navigate to the respective country page.*

10.4. The auditors are strongly encouraged to contact the LFA prior to preparing the audit plan enabling the LFA to highlight any key weaknesses and areas of concern upfront. During the course of the audit, the Auditors are encouraged to contact the LFA as and when needed to obtain any additional information/clarifications.

Annex A: Program Implementation Description

Country:	South-East Asia
Program Title:	Sustainable HIV Financing in Transition (SHIFT)
Grant Name:	QSE-H-AFAO
Disease:	HIV/AIDS
Principal Recipient:	Australian Federation of AIDS Organisations Inc (AFAO)
Sub-Recipient	Asia Pacific Council of AIDS Service Organizations (APCASO) Asia Pacific Coalition on Male Sexual Health (APCOM) Thai National AIDS Foundation (TNAF) Malaysian AIDS Council (MAC) Indonesian AIDS Coalition (IAC) Action for Health Initiatives, Inc. (ACHIEVE)

A. PROGRAM DESCRIPTION

1. Background and Rationale for the Program

INTRODUCTION

A critical issue facing the HIV response in Asia over coming years is the transition from external donor funding and the need to ensure sustainable financing. While significant gains have been made in expanding treatment coverage and reducing transmission rates across the region⁵, these successes will be compromised if transition to domestic financing is not conducted successfully⁶. At the same time, significant gaps in the response and challenges around implementation of new prevention and treatment approaches need to be addressed. The ambitious targets to scale up coverage and improve retention across the treatment cascade to achieve the 90-90-90 and Ending AIDS 2020/2030 targets rely on effective transition of funding from external to domestic sources.

Reclassification of countries in Asia from lower income status to middle income status, combined with changing donor priorities and flat-lining of funding, has resulted in reduced external funding flows to the region. Under the new funding model, the Global Fund has revised its funding allocation method, leading to reduced allocation for middle-income countries. A consequence of these changes is that a large number of PLHIV and Key Populations (KP) most vulnerable to HIV transmission will be situated in middle-income countries, often within criminalised and stigmatised contexts.

⁵ UNAIDS Fact Sheet 2014. Accessed 23 December 2015 at http://www.unaids.org/sites/default/files/en/media/unaids/contentassets/documents/factsheet/2014/20140716_FactSheet_en.pdf

⁶ UNAIDS (2015), Investing for Results, How Asia Pacific Countries Can Invest for Ending AIDS, prepared for UN ESCAP Intergovernmental Meeting January 2015 p6

The proposed Sustainable HIV Financing in Transition (SHIFT) Program will contribute to evolving understandings of transition and sustainable financing, particularly fostering civil society and key population perspectives on these key issues. The program will work in four countries at varying stages of transition, namely Indonesia, Malaysia, the Philippines and Thailand, and focus mainly on governance/institutional and financing aspects of transition.

The program will work towards the following priority outcomes: countries have HIV financing transition plans that mitigate the risk of funding shortfalls and/or ineffective allocation as a result of reductions of external funding; countries provide funding on the basis of allocative efficiency; funding is available for civil society organizations (CSO) and KP networks in accordance with principles of allocative efficiency; and fiscal space for funding the HIV response is expanded through a range of financing modalities consistent with achieving sustainable funding.

2. Goals, Strategies and Activities

The **goal** of the SHIFT program is to ensure that transition countries have sustainable, cost effective and strategically allocated funding for their HIV responses covering KPs and CSOs.

The program has the following objectives:

Objective 1: By the end of 2018, CSOs in four transition countries effectively advocate for allocative efficiency, increased domestic spending on HIV, and increased fiscal space for CSO HIV programs by promoting greater political commitment, innovative streams of funding, CSO funding mechanisms and integration of HIV under universal health coverage (UHC).

Objective 2: By the end of 2018, strengthen technical expertise and skills of CSOs in four transition countries to advocate for allocative efficiency, increased domestic spending on HIV, and increased fiscal space for CSO HIV programs.

Objective 3: By the end of 2018, increase CSO access to and use of strategic information on HIV financing issues, including allocative efficiency, innovative CSO funding mechanisms, and best practices for countries in transition via the regional Knowledge Management Hub.

The activities conducted under the SHIFT program will be implemented at both the regional and country levels, and are outlined below:

REGIONAL ACTIVITIES

The activities of AFAO, APCASO and APCOM at the regional level are organized around the following areas of work:

Pillar 1: Setting norms and standards for civil society engagement in national transition processes

Pillar 2: Cultivating a community-focused evidence base on transition and HIV financing

Pillar 3: Fostering community access to transition related strategic information

Pillar 4: Providing packages of technical support to position civil society as a sustainable key partner in HIV financing

Pillar 5: Influencing country governments and regional and global entities on increased and sustained fiscal space for CSO and KP network HIV programs

Pillar 6: Civil society/KP network monitoring of transition processes

COUNTRY INTERVENTIONS AND ACTIVITIES SUPPORTED

Cross-cutting SHIFT Country Activities

- initial capacity assessments and capacity strengthening plans
- mobilise a coalition of CSO and KP networks to participate in SHIFT capacity building and advocacy activities
- convene a national multi-sectorial taskforce on HIV financing
- initial SHIFT program orientation and advocacy training
- develop a tailored advocacy plan

Indonesia

Strategic Approach 7: Advocacy to national government for incorporating gaps in HIV services to KP under UHC financing - Jaminan Kesehatan Nasional (JKN)

Strategic Approach 8: Multi-level advocacy for increasing HIV budget allocation to CSO and KP networks at sub-national level – district level

Strategic Approach 9: Multi-level advocacy for increasing HIV budget allocation to CSO and KP networks at sub-national level – community level

Malaysia

Strategic Approach 10: Improve transparency and effectiveness of the Malaysian AIDS Council as an umbrella CSO financing mechanism

Strategic Approach 11: Community systems strengthening to engage in allocative efficient financing of the National HIV Strategic Plan

Strategic Approach 12: Strategic engagement with government for greater commitment to civil society response

Philippines

Strategic Approach 13: Strengthening CSO capacity to advocate for increased fiscal space and allocative efficiency

Strategic Approach 14: Advocacy to national government for increased fiscal space for CSO and KP network HIV program, based on Investment Options for Ending AIDS– focus on Congress

Strategic Approach 15: Advocacy to national government for incorporating gaps in HIV services to KP under UHC financing - PhilHealth

Strategic Approach 16: Multi-level advocacy for increasing HIV budget allocation to CSO and KP networks at sub-national level - engaging regional and local governments

Thailand

Strategic Approach 17: Contributing to the evidence base for civil society roles and engagement in the HIV response

Strategic Approach 18: Civil society capacity building for engagement in HIV financing

Strategic Approach 19: Strengthen civil society led platforms, advocacy and communications between key stakeholders

3. Target Group/Beneficiaries

The program will work with regional and country Sub-Recipients to engage a coalition of key population networks, community organisations, technical partners and government stakeholders around issues of transition and sustainable financing.

The advocacy, capacity building and strategic information activities of the program will target each key population group of sex workers, people who use drugs, men who have sex with men and transgender people in the four program countries as well as indirectly in the region more broadly.

Annex B: Contact Persons

Australian Federation of AIDS Organizations (AFAO)	Address: (HQs.) Level 1, 222 King St. Newtown NSW 2042 Australia Ph: 02 9557 9399	Mr. Darryl O'Donnell Executive Director Ms. Sarita Ghimire Business Operation Manager	darryl.odonnell@afao.org.au sarita.ghimire@afao.org.au
	(Bangkok Office) 138/8 Sukhumvit 33 Klongton-Nua, Wattana Bangkok 10110 Thailand Ph: +66 (0)2 023 0966	Ms. Joselyn Pang International Programs Manager Mr. Victor Paul Bagtas Grant and Finance Consultant	joselyn.pang@afao.org.au Paul.Bagtas@afao.org.au
Asia Pacific Council of AIDS Service Organizations (APCASO)	Address: 66/5, 33 Tower Sukhumvit 33 Road, Klongton-Nuea, Wattana Bangkok 10110 Ph: +66 (0)2 044 8800	Ms. Rodelyn M. Marte Executive Director Ms. Kris Pakornthadapan Finance Manager	rdmarte@apcaso.org krispakorn@apcaso.org
Asia Pacific Coalition on Male Sexual Health (APCOM)	Address: 66/1 Sukhumvit 2 Road Klongtoey Bangkok 10110 Thailand Ph: +66 (0)2 255 4410	Mr. Panusart Poonkasetwattana Executive Director Ms. Kularb Khongtaisong Finance Manager	midnightp@apcom.org kularbk@apcom.org
Thai National AIDS Foundation (TNAF)	Address: 191 Phahonyothin 11 Samsen-Nai Phaya Thai, Bangkok 10400 Thailand Ph: +66 (0)2 279 7022	Ms. Yenjit Somphoh Executive Director Mr. Rapeepun Jommaroeng Program Manager	yenjit@thaiids.org rapeepun@thaiids.org
Malaysian AIDS Council (MAC)	Address: No.12 Jalan 13/48A Sentul Boulevard Shop Office, Off Jalan Sentul 51000 Kuala Lumpur Malaysia Ph: +60 3 4047 4222	Mr. Parimelazhagan Ellan Executive Director Nagappa Subramaniam Director of Operations	pari@mac.org.my nagappa@mac.org.my
Indonesian AIDS Coalition (IAC)	Address: Jl. Tebet Timur Dalam XD No. 3 Jakarta Selatan 12820 Indonesia Ph:	Aditya Wardhana Ms. Putri Sindi	awardhana@iac.or.id sindi@iac.or.id

Action for Health Initiatives, Inc. (ACHIEVE)	Address: 14B K-H Street, Brgy. West Kamias, Quezon City 1102 Philippines Ph:	Ms. Amara Quesada Bondad Executive Director	mara.quesada@gmail.com
---	---	--	--