PEPFAR Financial Classifications Guide

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Version 6.0

April 2025

Abbreviations

ABYM	Adolescent boys and young men
AGYW	Adolescent girls and young women
ART	Antiretroviral therapy
ARV	Antiretrovirals
ASP	Above-site program
BBS	Bio-behavioural survey
COP	Country operational plan
CS	Centrally supported
CSO	Civil society organization
C&T	Care and treatment
DATIM	PEPFAR Data for Accountability, Transparency, and Impact Monitoring system
DOD	Department of Defence
DREAMS	Determined, Resilient, Empowered, AIDS free, Mentored, and Safe Partnership
DSD	Direct service delivery
EID	Early infant diagnosis
ELMIS, LIS	Electronic laboratory or logistics management information system
EQA	External quality assessment
F&A	Facilities and administrative costs

FY	Fiscal year
GHSD	Bureau of Global Health Security and Diplomacy
HIV	Human immunodeficiency virus
HIVDR	HIV drug resistance
HMIS	Health management information systems
HOP	Headquarters operational plan
HQ	Headquarters
HRH	Human resources for health
HSS	Health systems strengthening
HTS	HIV testing services
IDU	Injection drug users
IEC	Information, education, and communication
IM	Implementing mechanism
IP	Implementing partner
IV	Intravenous
KP	Key populations
MAT	Medication assisted treatment or therapy
M&E	Monitoring and evaluation
MER	PEPFAR Monitoring, Evaluation, and Reporting indicators
MOH	Ministry of Health
MSM	Men who have sex with men
NICRA	Negotiated indirect cost rate agreement
NSD	Non-service delivery

OI	Opportunistic infections
OMB	Office of Management and Budget
OU	Operating unit
OVC	Orphans and vulnerable children
PEP	Post-exposure prophylaxis
PEPFAR	President's Emergency Plan for AIDS Relief
PHIA	Population HIV Impact Assessments
PITC	Provider-initiated testing and counselling
PLHIV	People living with HIV
PM	Program management
PMTCT	Prevention of mother-to-child transmission of HIV
POCT	Point-of-care testing
PREP	Pre-exposure prophylaxis
PREV	Prevention
PWID	People who inject drugs
ROP	Regional operational plan
RT	Rapid testing
RTK	Rapid test kits
SBC	Social and behavior change
SD	Service delivery
SE	Socio-economic
SID	Sustainability index dashboard
SIMS	Site improvement through monitoring systems

SNU	Subnational Unit
STI	Sexually transmitted infections
TA, TA-SDI	Technical assistance, Technical assistance- Service delivery improvement
TB	Technical assistance, Technical assistance- Service delivery improvement
TTCV	Tetanus toxoid containing vaccine
UNAIDS	Joint United Nations Programme on HIV/AIDS
U.S.C.	United States code
USG	United States government
VAC	Violence against children
VCT	Voluntary counselling and testing
VL	Viral load
VMMC	Voluntary medical male circumcision
WHO	World Health Organization

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What's New for Version 6.0?

At this time, references to Allocated Beneficiaries have been removed from the Financial Classifications Reference Guide. We anticipate adding Allocated Beneficiaries back into the guidance and the Financial Structured Dataset in a future release.

What's New for Version 5.0?

Below is a reminder of the general updates and clarifications that were made throughout the guide in the September 2024 version 5.0 release. These changes are limited to clearer articulations of current concepts—not substantive changes.

Particularly noteworthy clarifications include:

Overall Guidance

- Defined **preponderance** and included recommended approaches for **lumping and splitting interventions**.
- Explained options for converting local currencies back to the U.S. dollar.

Program Areas

- Requirements for PrEP refills, such as HIV testing, are classified under Prevention: PrEP.
- Activities explicitly related to issues of violence, including treatment for related trauma, go under PREV: Violence Prevention and Response—not other areas like SE: Psychosocial Support. Broader prevention programming (including a focus on healthy relationships, making healthy decisions about sex, and sexual consent) is captured under PREV: Non-Biomedical HIV Prevention.
- **Peer educator training and supervision is a non-service delivery activity**, as the purpose is to help peer educators support others (rather than to benefit directly from the training).
- Program management (PM) is used to classify non-site level overhead and mechanism management costs, including salaries and benefits for

non-site mechanism management and senior leadership staff. Several excluded examples were added to PM.

Targeted Beneficiaries

- When services are provided as part of an OVC package (e.g. case management under an OVC comprehensive program), those services should be captured using the Targeted Beneficiary: OVC, which also includes OVC caregivers and households. Otherwise, programming for **children outside of an OVC package should be classified as Targeted Beneficiary: Children**.
- While structural interventions can be a component of any public health program, they are often used in key population programming. Therefore, information on structural interventions was added to Targeted Beneficiary: Key Populations to better explain what can be classified there.

Cost Categories

- Based on 2 CFR 200.1, Special Purpose Equipment" and "General Purpose Equipment" were mapped to the equipment cost categories. As a result, **Non-Health Equipment examples include motor vehicles,** while rent/lease payments for motor vehicles are captured under Contractual: Other Contracts.
- The **Training cost category remains non-service delivery.** Additional included and excluded examples were added to "Training" and related categories (e.g., "Other: Financial Support for Beneficiaries" and "Other Supplies").
- Payments, acquisitions, and transfers have specific cost categories; therefore, **expenditures reported as "Other: Other" nearly always belong under a different cost category**, so a reminder was added to this cost category.

Introduction

PEPFAR's financial classifications are a structure to organize funding for budgeting and reporting purposes. In this structure, similar activities are

grouped together and classified by program area, targeted beneficiary, and interaction type. The combination of Program Area, Targeted Beneficiary, and Interaction Type is called an "intervention," which represents PEPFAR's primary method to articulate the purpose and intent behind its funding. As IPs implement their activities, they track each intervention's spending and use PEPFAR's cost categories to report these expenditures.

Financial classifications exist primarily for data quality purposes. They provide a consistent approach that can work across USG agencies and with worldwide accounting practices. Financial classifications are not regulations governing allowability of federal awards. Nothing in this guidance should be interpreted to mean that costs or activities that are unallowable or excluded under the terms of an IP's award are permitted by virtue of being described herein. All awards are subject to the applicable cost principles and terms set forth and conveyed in the award made to the IP regardless of examples or notes provided in this PEPFAR financial classification guidance.

Use of the PEPFAR financial classifications for budgeting

The PEPFAR financial classifications are used for budgeting at the OU COP/ROP level and recorded by country teams in the Funding Allocation to Strategy Tool (FAST). Guidance is posted regularly at https://www.state.gov/pepfar/.

Use of the PEPFAR financial classifications for expenditure reporting

As part of accounting for their federal award, IPs use interventions and cost categories to track their spending of PEPFAR funds. These expenditures are reported to PEPFAR as part of Expenditure Reporting. Further information about PEPFAR's data collection and reporting requirements is found at https://datim.zendesk.com.

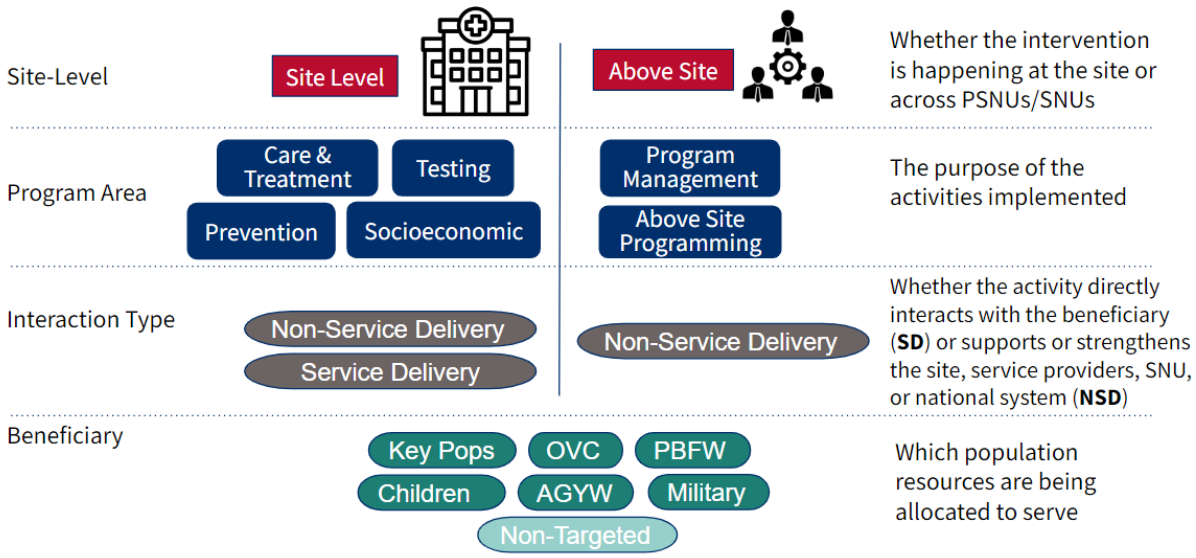
Structure

The following are basic definitions of the PEPFAR financial classification structure. All activities and services funded by PEPFAR are identified in this structure.

The classification structure answers the following questions:

- Program Area: What are the substantive program activities?
- Targeted Beneficiary: Who is the targeted audience or intended population?
- Interaction Type: Is the activity service or non-service delivery?
- Cost: What was purchased?

Classification Overview



Guidance on using Preponderance with Intervention Selections

Combinations of a Program Area, Targeted Beneficiary and Interaction Type (i.e. an intervention) are used to budget and report on funding. Interventions are distinct groupings of activities centered around a common outcome; they are not created for every project or task. The goal is to articulate a main purpose—not every potential interaction or activity needs to be captured in a unique intervention (MER indicators provide that detail.)

Therefore, decisions regarding interventions are often framed in terms of "lumping" and "splitting" and in the context of the "**preponderance**" of the planned budget or reported expenditures. Some types of expenditures might support the programmatic intent behind multiple interventions. If allocating across interventions is impossible or impractical, the "preponderance" (i.e., which intervention is most supported) determines classification.

Ultimately, **partners are responsible for the accuracy** of their expenditure data, which includes the selection of interventions to show the most meaningful

distinctions. This extends to how subrecipients receive and report on their funding.

Lumping

Over-use of interventions can undermine data quality, either by merely providing the illusion of detail or by requiring an excessive administrative burden or impractical collection method. When expenditures are reported under a bigger intervention instead of splitting across interventions or creating a new one, this choice is called "lumping."

The appropriateness of lumping is often based on intent of the activity. For example, consider IP employees conducting case finding under an HTS intervention. In interactions with patients, other topics will come up, such as how to prevent HIV. By tracking these client questions, the partner could come up with a way to allocate these case finding salaries to additional interventions. However, this extensive record keeping would be time consuming, and may account for just a small portion of the healthcare workers' time. Instead, "lumping" the salaries under the HTS intervention provides the best balance.

Splitting

Under-use of interventions hinders the planning and understanding of PEPFAR's investments. When tracking expenditures, partners should always begin with the ones approved in the COP/ROP process. If implementation makes further disaggregation possible, partners should create additional interventions (i.e., "splitting") during expenditure reporting. These "new" interventions should then be used in the next COP/ROP cycle.

"Splitting" also happens based on substantive changes to program implementation. For example, assume health care workers budgeted under an HTS intervention began following up with clients regarding PrEP enrollment and adherence, accounting for 40% of their time. That type of activity is substantially different from HTS; it reflects a different programmatic intent. Straightforward and simple records, such as revisions in schedules or job descriptions, would also document the change. Knowing about this shift is also important for future COP/ROP discussions. Thus, the partner should "split" the spending between interventions for HTS and PrEP.

Guidance on Converting Local Currency to USD

Standardized rates are not provided for converting currencies back to the US dollar for two main reasons: Expenditure reporting aims to collect data on actual spending, and the impact of various regulations, such as §200.440, on grantee currency conversions.

As part of their discretion in balancing the accuracy and usefulness of data quality, partners may instead use one of these general options:

1. *Routine practices*. If a partner's existing accounting and financial system already addresses currency conversions, it may be used for reporting expenditures. The practices approved for reporting federal grant funding may also be used to report PEPFAR expenditures.
2. *Actual or calculated rates*. Partners may also use the exchange rate created by their drawdowns or invoices to the US government. This approach involves comparing the drawdown's documented amount (USD) to the bank's deposited amount (local currency), calculating the rate from that transaction, and then applying the rate to expenditures from that period.
3. *Ad-hoc methodology*. In the absence of an existing methodology (i.e. new local partner), partners can also use a resource like the US Treasury's exchange rate converter or OANDA to identify the appropriate conversion rate for their expenditures.
    - For one-time purchases on a specific date (e.g., supply or equipment), partners can use that date's rate to make the conversion. For bigger transaction amounts, this approach will likely be more accurate and straightforward.
    - For recurring costs (i.e. salaries, contracts), partners could calculate a rate to convert expenditures, such as averaging the individual rates from a set day of each month or week. This approach may be particularly helpful for accuracy in country contexts where variability of exchange rates often impacts program implementation.

It is also recommended that the same conversion approach be used for both reporting expenditures and completing Human Resources for Health (HRH) inventories.

Classification: Program Area

Program Area classifications are the broadest aggregation of PEPFAR's activities and efforts, which encompass everything PEPFAR does to achieve and sustain control of the HIV/AIDS epidemic. Program Areas are used to describe a distinct organization of activities and resources by a shared and general purpose, such as case finding or patient care. A single activity should not be classified in isolation from its broader purpose and common outcome, as similar activities can achieve different purposes. For example, "training health care workers" contributes to most Program Areas.

Site and Above Site

The first level of classification for PEPFAR programs is whether the programs take place at the site-level or above-site level. Site-level programs focus on interacting with beneficiaries or personnel at the point of service delivery (e.g., in facilities or communities). Above-site level programs support personnel or systems at the SNU or central (country or regional) level.

There are six program areas:

Site-level:

1. Care and treatment (C&T)
2. Testing (HTS)

3. Prevention (PREV)
4. Socio-economic (SE)

Above-site level:

5. Above-site programs (ASP)
6. Program management (PM)

Each program area is further disaggregated into unique subprograms.

Interaction Type: Service delivery and non-service delivery

All site-level subprograms are disaggregated by the type of interaction with the beneficiary. The interaction type is classified as either "service delivery" or "non-service delivery." Activities involving direct interaction with the beneficiary are defined as service delivery. Efforts that support or strengthen the facility, site, provider, subnational unit, or national system are defined as non-service delivery. All above-site programs are non-service delivery.

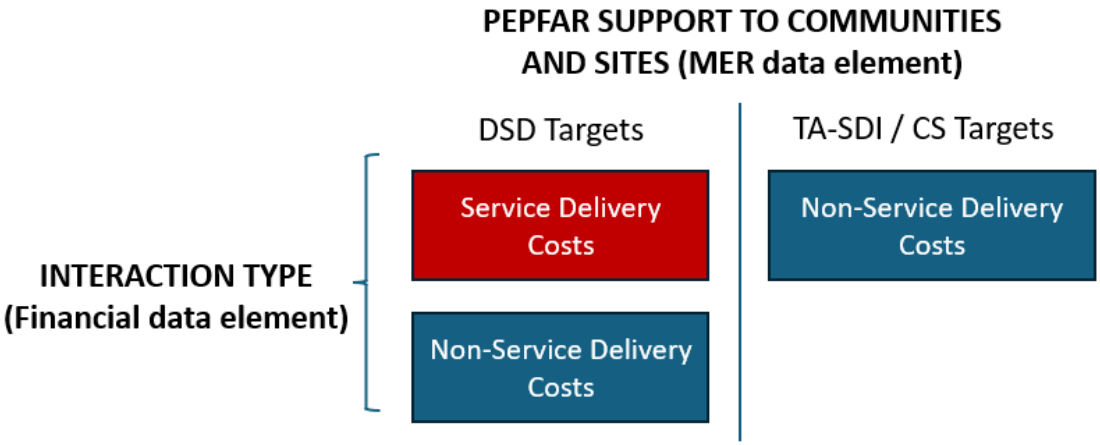
DSD and TA-SDI

The interaction type classification of *service delivery* and *non-service delivery* in the PEPFAR financial classifications differs from the MER Indicator Reference Guide use of Direct Service Delivery (DSD), Technical Assistance-Service Delivery Improvement (TA-SDI), and Central Support (CS).

The MER definition for DSD—**"**Individuals will be counted as receiving direct service delivery support from PEPFAR when BOTH of the below conditions are met: Provision of key staff or commodities AND support to improve the quality of services through site visits as often as deemed necessary by the implementing partner and country team"—incorporates both service delivery (key staff directly interacting with the beneficiaries) and non-service delivery (key staff improving the quality of services who do not directly interact with beneficiaries). As a result, there may be reporting of MER indicator achievements when the financial classification intervention is classified as non-service delivery.

Further information on the MER definitions and requirements for classifying targets and results as DSD or TA-SDI or CS can be found in the MER Indicator

Reference Guide.



Program: Care and treatment (C&T)

All site-level activities for HIV care and treatment.

Care and treatment subprograms:

- HIV clinical services
- HIV laboratory services
- HIV drugs
- HIV/TB

HIV clinical services

All site-level activities for HIV clinical services.

HIV clinical services - Service delivery

All site-level activities for the delivery of HIV clinical services that have direct interaction with the beneficiary.

Included examples:

- Implementing differentiated service delivery models (e.g., dispensing practices, follow-up time intervals, and monitoring practices) using antiretroviral therapy drugs and the healthcare workers or lay workers who provide the services to patients.
- Linking and referral to treatment care and support as part of an overall program for HIV clinical services; linking HIV+ persons to treatment programs for same day initiation of ART.
- Assessment of adherence and (if indicated) support or referral for adherence counseling; assessment of need and (if indicated) referral or enrolment of PLHIV in community-based programs such as home-based care or palliative care, support groups, post-test-clubs, etc.
- Screening and treatment to prevent cervical cancer in all HIV-positive women according to current PEPFAR technical considerations and guidance; activities may also include procurement of associated supplies and equipment.
- Provision of services for opportunistic infection diagnosis and monitoring, related to prevention and treatment of opportunistic infections and other

HIV/AIDS-related complications including malaria, diarrhea, and cryptococcal disease, including provision of commodities for PLHIV.
- Mobilization and social and behavior change activities in communities for the purposes of C&T demand creation
- Case identification of violence against women and girls (sometimes referred to as violence against women and girls screening) and referral of survivors to clinical and/or non-clinical post-violence care services. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)
- Delivery of post-violence clinical care services. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Excluded examples:

- Activities related to psychosocial support that is not in a clinical setting and is not primarily for improving clinical outcomes is classified under Socio-Economic: Psycho-social support.
- All site-level activities for the delivery of HIV/TB services that have direct interaction with the beneficiary, such as screening and HIV/TB services. These activities should be reported under Care and Treatment: HIV/TB.

HIV clinical services – Non-service delivery

All non-service delivery, site-level activities that support clinical services without direct interaction with a beneficiary.

Included examples:

- Technical assistance to site-level staff for strengthening of HIV clinical services.
- Supervision and mentoring of healthcare workers and lay workers providing HIV clinical services
- Provision of data clerks to sites who are responsible for the completeness and quality of routine patient records (paper or electronic)
- Training of healthcare providers in areas such as…
    - the health needs and rights of key population and on overlapping vulnerabilities
    - non-discrimination, duty to treat, informed consent and confidentiality, violence prevention and treatment.

    - systems for adverse events monitoring, including to comply with mandatory reporting of defined notifiable adverse events and national pharmacovigilance practices.
    - Case identification of violence against women and girls (sometimes referred to as violence against women and girls screening) and the provision of first-line support. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)
    - age-appropriate, gender sensitive post-violence clinical care services. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Excluded examples:

- Technical assistance provided to district, county, or other subnational or national staff is classified as Above-site programs: Management of disease control programs.
- Technical assistance to the MOH, including development of guidance and policies supporting the roll-out of same-day ART initiation and differentiated ART services is classified under Above-site programs: Management of disease control programs.

HIV laboratory services

All site-level activities for the delivery of HIV laboratory services or testing.

HIV laboratory services - Service delivery

All site-level activities for the delivery of laboratory services or testing directly consumed by or for patients.

Included examples:

- Lab tests for opportunistic infection diagnosis and monitoring, related to prevention and treatment of opportunistic infections and other HIV/AIDS-related complications including malaria, diarrhea, and cryptococcal disease.
- Procurement of CD4 and viral load reagents, along with costs associated with sample transport, testing and results return.

- Specific HIV-related laboratory monitoring. Sample transport and results return for adult specimens at the site-level.
- Sample transport and results return for pediatric specimens at the site-level (VL/EID) for HIV exposed infants. Early infant diagnosis, including cost of reagents.

Excluded example:

- Laboratory-related expenses for TB. These activities should be classified under Care & Treatment HIV/TBHIV laboratory services – Non-service delivery

HIV laboratory services – Non-service delivery

All non-service delivery, site-level activities for the provision of laboratory services, not directly consumed by or for patients.

Included examples:

- Supervising and monitoring point-of-care tests for quality and reliability strategy for managing supply chain and equipment service
- Training of laboratory staff based at the site level in laboratory testing services for HIV Technical assistance provided at the site level to address gaps in scaling-up laboratory testing services.

Excluded examples:

- District, county, or other subnational or national support for continuous laboratory or facility quality improvement initiatives, including accreditation, HIV rapid testing, and participation in external quality assessment (EQA) programs is classified as Above-site Programs: Laboratory systems strengthening.
- Laboratory-related expenses for TB. These should be classified under Care and Treatment HIV/TB.

HIV drugs

All site-level activities for the procurement and distribution of ARVs in clinical treatment settings. ARVs procured for other purposes (such as PrEP) should be

classified under the program area that best reflects the intended purpose of the ARV procurement.

HIV drugs - Service delivery

All site-level activities for the procurement and distribution of ARVs intended to be directly consumed by patients.

Included examples:

- ARVs for adult treatment and pediatric treatment of HIV
- Distribution, including transportation and short-term storage, of ARVs up to the point of arrival at the site or other point of delivery.
- Warehousing, vehicles and drivers, and equipment such as dollies, forklifts, required for the delivery of ARVs to sites

Excluded examples:

- Stand-alone procurement of essential drugs for treatment or prevention of opportunistic infections and TB. When no ARVs are procured this is included under HIV clinical services – Service delivery.
- Procurement of ARVs for pre-exposure prophylaxis (PrEP) to prevent HIV is classified under Prevention: PrEP – Service delivery.

HIV drugs – Non-service delivery

All non-service delivery, site-level activities supporting facility or community site to ensure procurement and distribution of ARVs.

Included examples:

- Stock and data quality checks at sites
- Technical assistance to sites and site-level staff for improved management of site-level stocks of ARVs and essential commodities
- Training of site-level staff, including pharmacy or clinical staff on stock management or ordering of ARVs and related commodities

Excluded examples:

- Creating national procurement policies, plans, or forecasts is classified as Above-site Programs: Procurement and supply management systems.

- Technical assistance to the MOH, including development of guidance and policies supporting PEPFAR and WHO-recommended regimens is classified under Above-site programs: Management of disease control programs.
- Training of site-level staff on the procurement and management of commodities or essential drugs for treatment or prevention of opportunistic infections and TB. When no ARVs are procured or managed this is included under HIV clinical services – Non-service delivery.
- Training of site-level staff on the procurement and management of HIV rapid test kits (RTK) in an HIV testing program that is distinct from clinical care. When no ARVs are procured or managed this is included under Testing, and either Facility-based testing – Non-service delivery or Community-based testing – Non-service delivery.
- Provision of TB drugs, which should instead be included under Care and Treatment: HIV/TB

Note: As in other programs, the classification to HIV drugs is based upon the purpose of the overall intervention and is not limited to the single cost category of procurement of the ARVs. For example, procurement of ARVs may occur under other programs (e.g., Prevention).

HIV/TB

All activities aimed at integrated tuberculosis/HIV activities in general medical settings, HIV/AIDS clinics, home-based care and traditional TB clinics and hospitals.

HIV/TB - Service Delivery

All site-level activities for the delivery of HIV/TB services that have direct interaction with the beneficiary.

Included examples:

- All TB screening activities, according to current PEPFAR technical considerations and guidance. Intensified case finding, screening, and testing for TB, including TB contact tracing, TB household investigations, TB screening and testing in institutional and congregate settings (e.g., prisons), and linkage to care.

- Referral of TB clinic clients for HIV services.
- Treatment and prevention of tuberculosis for PLHIV, including provision of TB preventive, prophylaxis therapy for all PLHIV, including drug costs, according to current PEPFAR technical considerations and guidance.
- Laboratory expenses for TB, including equipment, cartridges, reagents, reagent rental agreements, consumables and supplies for TB diagnostic testing, in accordance with PEPFAR technical considerations and guidance.

HIV/TB - Non-service Delivery

All non-service delivery, site-level activities supporting facility or community site to ensure integrated tuberculosis/HIV activities.

Included examples:

- Technical assistance to site-level staff for strengthening of HIV/TB integrated services.
- Training of healthcare providers on the provision of HIV/TB integrated services
- Training of laboratory staff in laboratory testing services for TB
- Implementation of TB prevention Quality Assurance (QA) and Quality Improvement (CQI) across all TB/HIV services at health facilities and in communities.

Program: HIV Testing and Referral Services (HTS)

All site-level activities that provide HIV testing services that support case identification and prevention programming and that are not otherwise connected to or embedded within another clinical or prevention program.

Testing subprograms:

- Community-based testing
- Facility-based testing

Facility-based testing

All site-level activities for HIV testing and referral services based in clinical facilities.

Facility-based testing - Service delivery

All site-level activities for the delivery of HIV testing and referral services in a facility, directly interacting with beneficiaries.

Included examples:

- The provision of HIV testing services across the facility-based settings, including client- and provider-initiated testing and counseling (PITC) approaches, including trained lay providers using rapid diagnostic tests, in antenatal clinics (ANC), outpatient settings, inpatient facilities, and other facility settings.
- Pre-test information and post-test counseling, including index testing, referrals and linkages to HIV prevention and treatment, when provided as part of HIV testing services. Linking HTS -users to the appropriate services (e.g., VMMC, PrEP, prevention, TB diagnosis, HIV care and treatment) and tracking those linkages to confirm successful referrals.
- Couple and partner testing, including disclosure and partner notification support.
- Index testing and self-testing when provided at facilities.
- Supply, provision and distribution of HIV RTKs, including self-test kits for facility-based HIV testing.
- Case identification of violence against women and girls (sometimes referred to as violence against women and girls screening or IPV risk assessment), provision of first-line support, and referrals to clinical and/or non-clinical violence against women and girls response services (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Excluded examples:

- HIV testing offered as part of a package of services to VMMC clients should be classified under Prevention: VMMC – Service delivery.
- HIV testing required to obtain PrEP refills should be classified under Prevention: PrEP

Facility-based testing – Non-service delivery

All non-service delivery, site-level activities for strengthening and ensuring quality HIV testing and referral services in facilities, supporting the facility.

Included examples:

- Technical assistance to site-level staff for service delivery strengthening of HIV testing, including printing of registers or tools to analyze HIV testing positivity rates.
- Training for HIV testing counselors, testers, or healthcare workers based in facilities on providing HIV testing.
- Training for HIV lay or healthcare workers on the importance of, guidance on and standard operating procedures for index testing and partner notification in facilities.
- Supervision and mentoring of lay or healthcare workers responsible for HIV testing in facilities.
- Implementation of quality assurance protocols at facilities for HIV RTKs
- Training site-level HTS providers to conduct case identification of violence against women and girls (sometimes referred to as screening of violence against women and girls or IPV risk assessment), deliver first-line support, and provide referrals to clinical and/or non-clinical violence response services. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Community-based testing

All site-level activities for HIV testing and referral services in a community setting.

Community-based testing - Service delivery

All site-level activities for the delivery of HIV testing and referral services in the community, directly interacting with beneficiaries.

Included examples:

- The provision of HIV testing services across the community-based settings, including client and provider- initiated testing and counseling

(PITC) approaches, including trained lay providers using rapid diagnostic tests, in community, workplace, mobile outreach, hotspot settings, including community VCT and active case finding

- Referrals and linkages from HIV testing sites in the community to HIV prevention, treatment and care services and clinical support services. Linking HTS users from the community HTS program to the appropriate services (e.g., VMMC, PrEP, other prevention methods, TB diagnosis, HIV care and treatment) and tracking those linkages
- Couple and partner testing, disclosure support, and partner notifications support when provided in community settings.
- Index testing and HIV self-testing if delivered outside of the health facility in community settings.
- Supply, provision and distribution of HIV RTKs, including self-test kits for community-based HIV testing.
- Mobilization and social and behavior change activities in communities for the purposes of HIV testing services demand creation
- Case identification of violence against women and girls (sometimes referred to as violence against women and girls screening or IPV risk assessment) and provision of first-line support and referrals to clinical and/or non-clinical violence against women and girls response services (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Excluded examples:

- HIV testing offered as part of a package of services to VMMC clients should be classified under Prevention: VMMC – Service delivery.
- HIV testing required to obtain PrEP refills should be classified under Prevention: PrEP

Community-based testing – Non-service delivery

Non-service delivery, site-level activities for strengthening and ensuring quality HIV testing and referral services in community settings, no direct interaction with beneficiaries.

- Training and refresher training for HIV testing counselors or healthcare workers on providing HIV testing in community settings.

- Training for HIV lay or healthcare workers on the importance of, guidance on and standard operating procedures for index testing and partner notification in community settings.
- Supervision and mentoring of lay or healthcare workers responsible for HIV testing in community settings.
- Implementation of quality assurance protocols in a community setting for HIV RTKs
- Training community-level HTS providers to conduct violence against women and girls case identification (sometimes referred to as violence against women and girls screening or IPV risk assessment), deliver first-line support, and provide referrals to clinical and/or non-clinical violence response services. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Program: Prevention (PREV)

All site-level activities for HIV prevention.

Prevention: Not disaggregated - Service delivery

All site-level activities for HIV prevention, which have direct interaction with beneficiaries and the specific intent to achieve more than one prevention sub-program.

Prevention: Not disaggregated – Non-service delivery

All site-level activities for HIV prevention not having direct interaction with beneficiaries and the specific intent to achieve more than one prevention sub-program.

Prevention subprograms:

- Non-Biomedical HIV Prevention
- Voluntary medical male circumcision (VMMC)
- Pre-exposure prophylaxis (PrEP)
- Condom and lubricant programming
- Medication assisted treatment
- Violence Prevention and Response

Non-Biomedical HIV Prevention

All activities for the prevention of HIV that do not have a biomedical component.

This subprogram was previously known as “Community mobilization, behavior and norms change.” The definition changed slightly to encompass general, community, and non-medical prevention activities.

Non-Biomedical HIV Prevention - Service delivery

All community-level activities for the mobilization, behavior and norms change to prevent HIV where there is direct, active interaction with the intended target population.

Included examples:

- Social and behavior change (SBC) provided through targeted peer-based or
  school-based approaches.
- Activities to address harmful alcohol or other substance use. Education about the causes of opioid overdose and strategies for minimizing overdose risk. Prevention of and referral to treatment for the consequences of long-term drug injection. Referral and linkage to HIV testing and counseling, care and treatment.
- Sexual prevention programs including outreach, peer education, community mobilization, small-group prevention activities including girls clubs (i.e., safe spaces that primarily focus on HIV prevention and risk reduction for adolescents, including forming healthy relationships, making healthy decisions about sex, and understanding sexual consent), hot-spot prevention activities, social asset building, and referral to sexual and reproductive health services.

Excluded examples:

- All site-level activities for primary prevention of sexual violence for vulnerable children and adolescents should be classified under PREV: Violence Prevention and Response

- Social marketing or mass media campaigns should be classified as PREV: Community mobilization, behavior and norms change – Non-service delivery
- Increasing demand for a specific program should be classified under the specific program. For example, demand creation for HIV testing should be classified under HTS.

Non-Biomedical HIV Prevention– Non-service delivery

All community-level activities where there is no direct, active interaction with the target population, for the provision of mobilization, behavior and norms change to prevent HIV.

Included examples:

- Social marketing or mass media campaigns
- Training of lay workers and educators, who have a contractual or employee relationship with the IP (or its sub awardees) or the host country government, responsible for community mobilization and social and behavior change programs
- Supervision and mentoring of lay workers and educators, who have a contractual or employee relationship with the IP (or its sub awardees) or the host country government, responsible for community mobilization and social and behavior change programs
- Social mobilization, building community linkage, collaboration, and coordination to strengthen civil society organizations or structures at the community level
- Technical assistance provided at the site level for lay worker and educators responsible for community mobilization and social and behavior change programs
- Provision of training, mentoring and supervision to site-level personnel with an employee or contractual relationship to the IP, the IP's sub awardees, or the host-country government providing training on parenting/caregiver interventions

Excluded examples:

- Communication to and training of **peer educators** who are not contracted or employed by the IP or host country government are

classified under Community mobilization, behavior and norms change – Service delivery as peers. Peer educators are beneficiaries themselves; therefore, there is direct interaction with a beneficiary. Peer educators that have a contractor or employee relationship with the IP or the host country government are not categorized as beneficiaries.

Voluntary medical male circumcision (VMMC)

All site-level interventions for VMMC.

VMMC - Service delivery

All site-level interventions for VMMC where there is direct interaction with the beneficiaries.

Included examples:

- VMMC services, including age-appropriate sexual risk reduction counseling, counseling on the need to refrain from sexual activity or masturbation during the healing process after the procedure, distribution of condoms to VMMC clients, HIV testing, STI screening, treatment/referral, and linkage to counseling and testing for those testing positive in HTS, circumcision by a medical method recognized by WHO (device or surgery), and post-surgery follow-up, including adverse event assessment and management.
- Circumcision supplies and commodities, including disposable kits or reusable instruments; PrePex or other WHO prequalified circumcision devices; emergency equipment such as tourniquet, IV and IV catheters, hydrocortisone, adrenaline, sphygmomanometer, stethoscope, and sodium chloride; supplies for safety during the procedure: exam gloves, alcohol swabs, gauze, adhesive tape, syringes and needles; and tetanus toxoid containing vaccine (TTCV) as needed to comply with WHO recommendations and MOH policy as part of tetanus mitigation
- Health and non-health equipment for establishing mobile or fixed sites for VMMC services
- Communication, community mobilization, and demand creation services for VMMC delivered through peer education, campaign events, transport

or transport vouchers for VMMC clients to receive services, or other means where there is direct interaction with the beneficiary

VMMC – Non-service delivery

All site-level activities for the provision of VMMC where there is no direct interaction with the beneficiaries, supporting the site or facility providing the services.

Included examples:

- Technical assistance to site-level staff for service delivery strengthening of VMMC
- Supervision and mentoring of site-level lay or healthcare workers providing VMMC and related services
- Training of site-level clinical and lay personnel on VMMC services, including appropriate counseling, surgical methods, management of adverse events
- Mass communication, marketing, or social media approaches for the purpose of demand creation and mobilization for VMMC

Pre-exposure prophylaxis (PrEP)

All site-level activities for the purpose of pre-exposure prophylaxis (PrEP) services.

PrEP - Service delivery

All site-level activities for delivering PrEP services where there is direct interaction with the beneficiary.

Included examples:

- PrEP implementation and demonstration projects using ARVs for the prevention of HIV among people at substantial risk of acquiring HIV
- Adherence support services for those currently receiving PrEP
- Community awareness, mobilization and demand creation services for PrEP

- Referrals to HIV/sexually transmitted infection prevention, testing, treatment, care and clinical monitoring, hepatitis B vaccination for PrEP clients
- Laboratory reagents, ARVs or other commodities for providing PrEP
- HIV testing required to obtain PrEP refills
- Case identification of violence against women and girls (sometimes referred to as violence against women and girls screening) when assessing eligibility for PrEP, and provision of first-line support and referrals to clinical and/or non-clinical violence against women and girls response services (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

PrEP – Non-service delivery

All site-level activities supporting the provision of PrEP services where there is no interaction with beneficiaries.

Included examples:

- Technical assistance to site-level staff for strengthening of PrEP service delivery
- Supervision and mentoring of lay or healthcare workers implementing PrEP
- Training of site-level staff on PrEP guidelines, counseling, laboratory monitoring, etc
- IEC provided through targeted internet approach, social marketing, or targeted mass media campaigns to those who are not currently receiving PrEP

Condom and lubricant programming

All site-level interventions for condom and lubricant programming.

Condom and lubricant programming - Service delivery

All site-level activities for the marketing, programming, procurement and distribution of condoms and lubricants where there is consumption by or direct interaction with beneficiaries.

Included examples:

- Community-level activities with direct beneficiary interaction focused on removing barriers to use, increasing coverage and availability, improving equity of access, and other programming supporting sustainable provision of condoms and lubricants.
- Costs related to the procurement, distribution of male and female condoms and condom-compatible lubricant, including any customized packaging, storage, or distribution costs associated with the condom procurement

Excluded examples:

- Condoms procured to be provided through other programs should be classified according to the purpose of the program. For example, condoms provided to VMMC clients would be classified as VMMC – Service delivery. Condoms provided to PLHIV receiving HIV treatment services would be classified under Care & Treatment: HIV clinical services- Service delivery.

Condom and lubricant programming – Non-service delivery

All site-level activities supporting the provision of condom and lubricant programming, where the support is provided to the site or facility or where there is no direct interaction with the beneficiaries.

Included examples:

- Mass media campaigns, including internet and social media, promoting condom use
- Technical assistance to site-level personnel for service delivery strengthening of condom and lubricant programming
- Supervision and mentoring of site-level personnel responsible for the marketing, programming, procurement, and distribution of condoms
- Community-level activities without direct beneficiary interaction focused on removing the barriers to use, increasing the coverage and availability, improving the equity of access, and other programming supporting sustainable provision of condoms and lubricants.

- Training of site-level personnel in condom and lubricant programming

Medication assisted treatment

All site-level activities for opioid substitution therapy (OST) or medication assisted therapy (MAT) when targeted towards people who are HIV-negative to prevent HIV.

Excluded examples:

- Site-level activities for MAT, which are targeted towards PWID who are HIV-positive, should be classified under Care & Treatment: HIV clinical services when possible

Medication assisted treatment – Service delivery

All site-level activities for MAT to prevent HIV if there is direct interaction with the beneficiary.

Included examples:

- Medication Assisted Treatment (MAT – provision of methadone and associated services) and opioid substitution therapy.
- Procurement and distribution of opioid substitution therapy, including provision of take-home doses based on regular review of the take-away provision
- Referrals to other drug dependence programs

Medication assisted treatment – Non-service delivery

All site-level activities for MAT to prevent HIV if there is no direct interaction with the beneficiary and where the support is provided to the site or facility.

Included examples:

- Technical assistance to site-level staff for MAT service delivery strengthening
- Supervision and mentoring of lay or healthcare workers providing MAT
- Training of site-level staff in MAT

Violence Prevention and Response

This subprogram was previously known as "Primary prevention for HIV and sexual violence." The definition has changed slightly to encompass programming to prevent violence against women and girls that was previously categorized under the retired subprogram "Community mobilization, behavior and norms change."

All site-level activities for sexual violence prevention and response for vulnerable children and adolescents. These activities primarily focus on boys and girls ages ten to fourteen and are integrated with DREAMS and OVC activities.

Violence Prevention and Response – Service delivery

All community-level activities for violence prevention and response for vulnerable children and adolescents where there is direct, active interaction with the intended target population. These activities primarily focus on boys and girls ages ten to fourteen and are integrated with DREAMS and OVC activities.

Included examples:

- Curriculum-based parenting skills building interventions that emphasize the benefits of delayed sexual debut for adolescents and the prevention of sexual violence.
- Evidence-based prevention of violence against women and girls and gender norms change curricula that discuss the links between violence against women and girls, harmful gender norms, and HIV acquisition (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls).
- Provision of first-line support and referrals for clinical and/or non-clinical post-violence care services for individuals who disclose experience of violence while participating in community-based HIV and violence against women and girls prevention interventions (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Violence Prevention and Response– Non-service delivery

All community-level activities where there is no direct, active interaction with the target population, specific to efforts associated with violence prevention and response.

Included examples:

- Training of lay workers and educators who have a contractual or employee relationship with the IP (or its subawardees) or the host country government and are responsible for sexual violence programs
- Supervision and mentoring of lay workers and educators who have either a contractual or employee relationship with the IP (or its subawardees) or the host country government and are responsible for primary prevention of HIV and sexual violence programs
- Social mobilization, building community linkage, collaboration and coordination to strengthen civil society organizations or structures at the community level to support HIV and sexual violence programs
- Technical assistance provided at the site level for lay worker and educators responsible for HIV and sexual violence programs
- Training for healthcare workers on the provision of first-line support for those who disclose experience of violence (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)
- Mapping local violence against women and girls and VAC response services and developing or updating discrete referral materials for those who disclose experience of violence while participating in community-based HIV and violence against women and girls prevention interventions (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Program: Socio-economic (SE)

All site- (community-) level interventions for delivering needs-based, socio-economic services that mitigate or prevent HIV.

Socio-economic subprograms:

- Case management
- Economic strengthening
- Education assistance
- Food and nutrition
- Psychosocial support

Case management

All site- (community-) level case management interventions to facilitate access to appropriate, comprehensive, needs-based, socio-economic and healthcare services that mitigate or prevent HIV.

Case management - Service delivery

All site- (community-) level activities for case management services to facilitate access to appropriate, comprehensive, needs-based, socio-economic and healthcare services that mitigate or prevent HIV when there is direct interaction with the beneficiary.

This subprogram now includes some of the interventions/programming previously categorized under "Legal, Human Rights and Protection- Service Delivery."

Included examples:

- Recruitment, assessment, case planning and monitoring for PEPFAR beneficiaries including OVC, PLHIV and adolescent girls and young women (AGYW)
- Providing first-line support and supporting the active referral of individuals who experience violence against women and girls or VAC to age-appropriate clinical and/or non-clinical violence response services (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls).
- All site- (community-) level activities for delivering legal support to prevent or mitigate HIV, including related violence against women and girls and violence against children (VAC), if there is direct interaction with the beneficiaries, such as…
    - Legal services to prosecute perpetrators of violence against women and children.
    - Guardianship and permanency for children who have lost one or both parents to AIDS.
    - Discrimination cases.
    - Assistance to families to access birth certificates, wills, inheritance, and
      identity documents.
    - Emergency foster care and shelter for women and child survivors of violence

- Legal support, legal literacy, and legal empowerment of key populations.
- Working with those who have experienced violence and other human rights violations to document and report.

Excluded examples:

- Provision of healthcare services should be classified as either Care & Treatment: HIV clinical services – service delivery, Testing, or Prevention. Case management as defined here does not include clinical service delivery.

Case management – Non-service delivery

All site- (community-) level activities for supporting case management services to mitigate or prevent HIV, where there is no direct interaction with the beneficiaries.

This subprogram has been expanded to include programming previously categorized under "Legal, Human Rights and Protection- Non-service Delivery."

Included examples:

- Technical assistance to site-level personnel for strengthening case management services
- Technical assistance to establish and maintain effective linkages and referral systems between community- and clinic-based programs
- Provision of training, mentoring, supervision of community-level professional and lay social service workers
- Training community-level professionals and lay social service workers on the provision of age-appropriate first-line support for those who disclose experience of violence against women and girls or VAC (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls).
- All site- (community-) level activities for providing legal support to prevent or mitigate HIV, including related violence against women and girls and VAC, where there is NO direct interaction with the beneficiary, such as:
    - Technical assistance to site-level staff for service delivery strengthening
    - Supervision, training and mentoring of paralegals in wills, guardianship, and discrimination

- Sensitization of law enforcement and health providers. Strengthening skills of government and non-government actors related to the immediate and longer-term needs of minors who are survivors of violence, i.e., trauma-focused care, forensic exam and reporting, emergency foster care, family reintegration, etc.
- Training and technical assistance to healthcare workers to mitigate risk of violence, including intimate partner violence, gender-based violence, child abuse, and violence due to stigma and discrimination.

Excluded examples:

- Improving government birth registration systems and legal mechanisms for enforcing fair and equitable inheritance laws and guardianship is classified as Above-site programs: Laws, regulations, and policy environment.

Economic strengthening

All site- (community-) level activities for strengthening the economic situation of beneficiaries to mitigate or prevent HIV.

Economic strengthening - Service delivery

All site- (community-) level activities for strengthening the economic situation of beneficiaries to mitigate or prevent HIV when there is direct interaction with the beneficiary.

Included examples:

- Youth livelihoods development with explicit market links, for out-of-school older adolescents (such as AGYW)
- Household economic strengthening programs (including financial literacy programs) for caregivers or older adolescents, HIV+ specific income generation projects
- Facilitating access to cash transfers or social grants or other social protection instruments, even when those cash transfers are not funded by PEPFAR
- Emergency cash grants or cash transfers for neediest households

- Combination socio-economic interventions to improve economic stability
- Training and communication to parents of vulnerable youth or OVC caregivers on how to maintain economic stability, including fostering knowledge and behaviors for better family financial management
- Providing money management interventions for savings and management of community-led savings groups

Excluded examples:

- Technical assistance provided to the Ministry of Social Development to create policies which improve access to social protection instruments for OVC is classified as Above-site: Laws, regulations, and policy environment

Economic strengthening – Non-service delivery

All site- (community-) level activities for supporting the provision of economic strengthening services to mitigate or prevent HIV, where there is no direct interaction with the beneficiaries.

Included examples:

- Technical assistance to site-level personnel providing economic strengthening services, including job aids or printing of registers
- Technical assistance or training to businesses hosting hands-on training opportunities or internship programs
- Training and supervision of economic strengthening professional and lay providers, who have an employee or contractual relationship with the IP, sub-awardee, or
  host country government

Education assistance

All interventions for the purpose of education assistance to prevent or mitigate HIV.

Education assistance - Service delivery

All site- (community-, school-) level activities for delivering services to increase attendance and progression in school to mitigate or prevent HIV, if there is direct interaction with the beneficiaries.

Included examples:

- Education subsidies, tuition, bursaries, and payment of fees to facilitate enrollment and progression in primary and secondary education
- Cash transfer conditioned on education progression
- Uniforms or school supplies
- Transport to/from school or payment of travel vouchers to cover transport costs
- Remedial classes to facilitate re-entry to school

Excluded examples:

- Education primarily for the purposes of improving health would be classified under the respective program; for example, education as part of SBC about the importance of adhering to ART provided by lay counselors in an HIV clinic would be classified under Care & Treatment: HIV clinical services – Service delivery.

Education assistance – Non-service delivery

All site- (community-, school-) level activities for the delivery of education assistance services, where there is no direct interaction with the beneficiary.

Included examples:

- Technical assistance to site-level personnel for service delivery strengthening, including job aids and teaching materials
- Training and supervision of professional and lay providers of education to ensure child-friendly and HIV/AIDS- and gender-sensitive classrooms
- Financial support provided to schools, for example school block grants, to increase access to early childhood development programs or after-school programs for vulnerable populations

Food and nutrition

All site- (community-) level activities for food and nutrition support to prevent or mitigate HIV.

Food and nutrition – Service delivery

All site- (community-) level activities for delivering food and nutrition assistance to mitigate HIV, if there is direct interaction with the beneficiaries.

- Growth monitoring, nutrition referral and counseling for orphaned, HIV exposed, and HIV positive children, especially those aged < 5 years.
- Facilitating OVC beneficiary access to emergency health and nutrition services to address severe illness or malnutrition.
- Nutritional Assessment and Counseling – This includes nutrition education and counseling to maintain or improve nutritional status, prevent and manage food- and water-borne illnesses, manage dietary complications related to HIV infection and ART, and promote safe infant and young child feeding practices. It also includes nutritional assessment, counseling and referral linked to home-based care support.
- Equipment – The cost of procuring adult and pediatric weighing scales, stadiometers, mid–upper arm circumference (MUAC) tapes, and other equipment required for effective nutritional assessment. This also includes more general procurement, logistics and inventory control costs.
- Micronutrient Supplementation – The cost of micronutrient supplement provision according to WHO guidance or where individual assessment determines a likelihood of inadequate dietary intake of a diverse diet to meet basic vitamin and mineral requirements.
- Therapeutic, Supplementary, and Supplemental Feeding – community-based food support for nutritional rehabilitation of severely and moderately malnourished PLHIV, as well as supplemental feeding of mothers in PMTCT programs and OVC.
- Nutritional Support for Pregnant and Postpartum Women – The cost of antenatal, peripartum and postpartum counseling and support concerning infant feeding practices and vertical transmission; on-going nutritional and clinical assessment of exposed infants; and associated counseling and program support through at least the first year of life, per national policies and guidelines.
- Provision of food and nutrition activities within the care and support of people infected and affected by HIV/AIDS.
- Linkages with “wrap-around” programs that address food security and livelihood assistance needs.

Food and nutrition – Non-service delivery

All site- (community-) level activities for delivering food and nutrition assistance to mitigate HIV, where there is NO direct interaction with the beneficiary.

- Activities that improve quality assurance and control for production and distribution of therapeutic and fortified foods for use in food and nutrition activities.
- Training for home-based care providers, lay counselors, health care workers, and others to enhance their ability to carry out nutritional assessment and counseling.

Psychosocial support

All site- (community-) level interventions for improving psychosocial well-being to mitigate or prevent HIV.

Psychosocial support - Service delivery

All site- (community-) level activities for improving psychosocial well-being to mitigate or prevent HIV where there is direct interaction with the beneficiaries.

Included examples:

- Disclosure support and adherence counseling provided separately from HIV Care and Treatment (C&T)
- Activities to support the needs of adolescents with HIV, including psychosocial support, support groups, and support for transitioning into adult services
- Parenting interventions focused on nurturing, positive discipline, and understanding of developmental stages
- Peer-to-peer support groups (e.g., M2M, adolescent adherence)

Excluded examples:

- Adherence groups, which have the primary purpose of community-based distribution of ARVs when implemented as part of differentiated ART clinical service delivery, should be classified as C&T: HIV clinical services – Service delivery.
- Activities to address trauma related to violence against women and children should be classified under PREV: Violence Prevention and Response"

Psychosocial support – Non-service delivery

All site- (community-) level activities for improving psychosocial well-being to mitigate or prevent HIV where there is no direct interaction with the beneficiary.

Included examples:

- Provision of training, mentoring and supervision to site-level personnel who have an employee or contractual relationship to the IP, the IP's sub awardees, or the host-country government and who are providing evidence-based psychosocial support for beneficiaries, including disclosure of HIV status, adherence to treatment, and prevention of stigma
- Establishment and maintenance of referral and linkage systems between clinics and community-based groups providing psychosocial support
- Site-level data capturing for psychosocial support interventions, where the data is captured as part of the MOH or Ministry of Social Development's household or case record management system and not specific to the IP's monitoring and evaluation requirements to donors

Program: Above-site programs (ASP)

All above-site-level activities strengthening the response to HIV.

- Above-site programs are not disaggregated by service delivery or non-service delivery, as all are non-service delivery, and they include the following: Procurement and supply chain managementProcurement and supply chain management
- Health Management Information Systems (HMIS)
- Surveys, Surveillance, Research, and Evaluation (SRE)
- Human resources for health
- Laboratory systems strengthening
- Public financial management strengthening
- Management of disease control programs
- Laws, regulations & policy environment

Procurement and supply chain management

Above-site activities strengthening procurement and supply chain management.

Included examples:

- Technical assistance for supply chain at above-service delivery level, including support to national and subnational levels for sourcing, procurement, and distribution of HIV-related commodities
- Supporting supply chain systems through training and development of cadres with supply chain competencies
- National costed supply chain masterplan and implementation of a procurement strategy
- Construction of central warehousing, establishment and roll-out of eLMIS
- Technical assistance for the supply chain infrastructure and development of tools to forecast, prevent stock outs, assess stock levels, etc.
- National product selection, registration and quality monitoring

Excluded examples:

- Technical assistance to sites and site-level staff for improved management of site-level stocks of ARVs and essential commodities and training of site-level staff, including pharmacy or clinical staff on stock management or ordering of ARVs and essential commodities are classified as Care & Treatment: HIV drugs – Non-service delivery.

Health management information systems (HMIS)

Above-site activities strengthening Health Management Information Systems (HMIS) and other digital health investments.

Included examples:

- Support to the MOH and other partner government stakeholders to develop, deploy, train, operate, and maintain country-wide electronic medical records (EMRs) or other country-wide digital health investments such as integrated, community-based health information systems, central data repositories, data analytics platforms, and other mobile health or digital health tools supporting HIV-related services and patient care.

- Build the capacity for the development of national program monitoring systems
- Support to the host country government to improve its vital registration system
- Distinct Data Quality Assessments (DQAs) intended to formally validate data management processes
- Integration of prioritized non-HIV indicators into countries' digital health tools and HMIS for reporting (Possible Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)
- Capacity building efforts for collection, reporting, and analysis of data related to prioritized non-HIV indicators such as hypertension, violence against women and girls, and other related health areas (Possible Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls).

Excluded examples:

- Routine monitoring and evaluation should be classified under the applicable program
- Technical assistance to HIV facilities to improve clinic management and HIV service provision through the review and use of routinely collected data should be classified as Care & Treatment: HIV clinical services – Non-service delivery.

Surveys, Surveillance, Research, and Evaluation (SRE)

Above-site activities to plan, coordinate or execute surveys, surveillance activities, research or program or epidemic evaluations.

Included examples:

- Activities that build capacity for and ensure the implementation of the collection, analysis and dissemination of HIV/AIDS behavioral and biological surveillance and monitoring information
- Supporting capacity building efforts and the implementation of facility and other surveys

- Supporting the development of country-led processes to establish standard data collection methods to be implemented at the site or above-site level
- Implementation of PEPFAR-specific surveys, including HIV drug resistance (HIVDR) surveys, Violence Against Children and Youth Surveys (VACS), Population HIV Impact Assessments (PHIA), and bio-behavioral surveys (BBS)
- Performing cost-efficiency analysis of PEPFAR interventions or activity-based costing studies, such as cost studies of differentiated antiretroviral therapy service delivery models
- Epidemiological research
- Support to MOH to improve outbreak monitoring, case-based surveillance, and HIV drug resistance surveillance activities

Excluded examples:

- Routine monitoring and evaluation of programs for other purposes should be classified under those programs and not reported here.
- Technical assistance to HIV facilities to improve clinic management and HIV service provision through the review and use of routinely collected data should be classified as Care & Treatment: HIV clinical services – Non-service delivery.
- Technical assistance to HIV facilities to improve clinic management and HIV service provision through the review and use of routinely collected data should be classified as Care & Treatment: HIV clinical services – Non-service delivery.

Human resources for health

Above-site activities for strengthening the capacity of the healthcare workforce.

Included examples:

- Pre-service training (e.g., student training for healthcare workforce and capacity building of pre-service training institutions)
- Training modalities, such as distance learning or institutional reform
- Institutionalization of in-service training activities (e.g., national curriculum development support, capacity building of in-service training institutions)

- Planning for HRH recruitment, interventions for health workforce systems development, and interventions to support strengthened allocation, distribution, and retention of country government health worker staff are part of operationalizing the national HRH strategic plan.
- Human resources for health-related costs, such as capacity building for policymakers, etc.
- Education on importance of and analysis to increase the number of social workers hired at county/district level with competency in case management and trauma-informed care
- Pre-service training on providing first-line support to survivors of violence against women and girls and VAC, and delivering age-appropriate, gender-sensitive post-violence clinical care services. (Cross-cutting attribute: Preventing and Responding to Violence Against Women & Girls)

Excluded examples:

- In-service training provision should be classified according to the purpose of the training (e.g., training of healthcare workers on the provision of VMMC to improve the quality of VMMC should be classified under Prevention: VMMC – Non-service delivery).
- Provision of healthcare workers (e.g., detailing or seconding or placing IP-employed healthcare workers at a MOH site in order to increase the number of healthcare workers providing services at that site) should be classified according to the purpose of the program (e.g., provision of healthcare workers for the purpose of increasing access to, quantity or quality of HIV clinical services would be classified as Care & Treatment: HIV clinical services – Service delivery).

Laboratory systems strengthening

Above-site activities for strengthening laboratory systems.

Included examples:

- Laboratory systems for disease prevention, control, treatment and disease surveillance

- Technical assistance to support for expansion of diagnostic services, including decentralization and testing at the point of care, including mapping of laboratory instruments for optimization
- Developing high-quality diagnostics and plans for implementation (including quality assurance)
- Strengthening and expansion of laboratory and diagnostic services related to
  viral load measurement
- Support to dedicated specimen referral systems, training and certification of health workers who perform the testing
- Development and strengthening of tiered national laboratory networks to improve testing and coverage for viral load, early infant diagnosis (EID) and HIV diagnosis and clinical monitoring (except site sample collection, packaging, and transportation)
- Supporting continuous laboratory/facility quality improvement initiatives, including accreditation, HIV rapid testing (RT), and participation in external quality assessment (EQA) programs for HIV, viral load, EID, CD4, and TB
- Supporting Laboratory Information Systems (LIS) and other monitoring and evaluation (M&E) tools to track progress and address gaps along the VL/EID and other related laboratory testing cascades

Excluded examples:

- Laboratory testing services provided for beneficiaries are classified according to their purpose. For example, lab tests for opportunistic infection diagnosis and monitoring, related to prevention and treatment of opportunistic infections and other HIV/AIDS-related complications including malaria, diarrhea, and cryptococcal disease are classified as Care & Treatment: HIV laboratory – Service delivery.
- Technical assistance provided to site-level staff to improve the quality of laboratory or point-of-care testing is classified as Care & Treatment: HIV laboratory – Non-service delivery.

Public financial management strengthening

Above-site activities for strengthening public financial management.

Included examples:

- Technical assistance to improve system-level financial management systems, such as payroll, resource tracking, allocation systems, and internal controls and process improvements
- Detailing or seconding of technical advisors to the Ministry of Finance or Treasury to provide technical assistance
- Supporting the host country government to establish and sustain domestic resource mobilization
- Financing country action plans for public financial management, accountability and oversight
- Information systems strengthening for administrative and financial data sources
- Activities to ensure collaboration with other major HIV donors and development partners for achievement of synergies
- Resource tracking and support of reporting National Health Accounts, System of Health Accounts, and National AIDS Spending Assessments
- Activities at the district, regional and national levels aimed at:
    - Integrating the planning, programming, budgeting and financing of health and disease-control programs;
    - Integrating national disease strategies and budgets into broader health sector strategy;
    - Designing, developing and implementing a comprehensive treatment adherence strategy both at the programmatic/facility level and at the community level;
    - Development of comprehensive national health sector strategic, budget and operational plans.

Excluded examples:

- Financial support provided to the MOH in performance-based funding awards or block grants should be classified according to the funding's purpose.
- Audits, including those related to federal grant requirements, should be classified under Program Management

Management of disease control programs

Above-site activities for strengthening disease control programs and response.

Included examples:

- Developing and supporting institutional accountability/monitoring mechanisms to ensure service quality and delivery meet legal and policy standards.
- Oversight, technical assistance and supervision provided by national and subnational levels, including quarterly meetings. Coordination with district and local authorities.
- Planning for HRH recruitment, interventions for health workforce systems development, and interventions to support strengthened allocation, distribution, and retention of country government health worker staff are part of operationalizing the national HRH strategic plan.
- Financial and non-financial support to health workers seconded at the above-service delivery level in an advisory or capacity strengthening role, such as secondments or advisory staff to MOH.
- Development and implementation of policy, guidelines and tools related to specific technical areas, such as circular, guidelines and protocol development.

Excluded example:

- Technical assistance and training provided to staff at specific sites

Laws, regulations and policy environment

Above-site activities for ensuring an enabling environment including laws, regulations, and policy environment relating to prevention of stigma, violence, HIV & HIV/TB.

Included examples:

- Supporting community and national level child protection/violence against women and girls prevention, including child protection committees
- Assessing the impact of laws, policies, and practices related to informed consent, confidentiality, access to services, and human rights of PLHA, AGYW, OVC, and KPs
- Legal environment assessments, and community-based monitoring of laws and their implementation in terms of their impact on health and access to services

- Educating national and SNU MOH about the legal and policy environment affecting access to services. Education related to subsidies for at-risk upper primary and secondary students.
- Developing opioid substitution therapy protocols and policies, including policies that address the needs of pregnant clients and drug-drug interactions for clients taking OST and ART.
- Improving government birth registration systems and legal mechanisms for enforcing fair and equitable inheritance laws and guardianship.

Program: Program management

Above-site activities for managing the Implementing Partner's and Implementing Agency's organizational entity and response.

Program management costs are disaggregated according to their purpose, as either:

- IM close out costs
- IM program management
- USG management and operations

Program management costs should usually be associated with the Non-targeted: Not disaggregated
beneficiary group but can also be associated with other beneficiary groups in some cases, especially if a mechanism primarily serves only one specific population.

IM close-out costs

Program management activities for the purposes of closing out a federal award according to the requirements of the awarding agency and the award itself. Close-out costs occur after the award's direct technical work is finished.

Close-out requirements may include, but are not limited to, an audit of the project, costs associated with any financial, legal or administrative reporting requirements for the award (but not the costs of reporting requirements related to the direct technical work of the project, e.g. MER targets), and any final invoicing and payroll processing costs needed to closeout relationships with

subcontractors, personnel or other contractors. See 2 CFR Part 200 Subpart D – Closeout for additional information.

IM program management

Program management and project support activities for the purpose of planning, coordinating and managing the programmatic work of the federal award to an implementing partner (IP). This only includes indirect costs, costs associated with federal award management, and non-site level overhead. It does not include site-level costs associated with management or supervision of services.

Included examples:

- Overhead costs shared across interventions (e.g., office supplies, utilities) and/or sites
- Indirect costs, including negotiated indirect cost rate agreement (NICRA) and facilities and administrative costs (F&A)
- Administration and transaction costs associated with managing and disbursing funds (e.g., to subrecipients)
- Salaries and benefits of mechanism management and support staff assigned exclusively to the PEPFAR award in question (e.g. senior leadership, and administrative, finance/accounting, and legal staff)
- Rent for the PEPFAR project's offices in country

Excluded examples:

- Salaries and benefits (fringe) of health care workers and program implementation staff for site-level program areas
- Technical assistance and training for site-level staff
- Supervision and mentoring of healthcare workers who are providing services
- Implementation of quality assurance protocols
- Provision of data clerks to sites that are responsible for the completeness and quality of routine patient records (paper or electronic). These types of activities are classified under C&T: HIV clinical services – Non-service delivery.

- Distinct data quality assessments (DQAs) intended to formally validate data management processes. These types of activities are classified under ASP: Health management information systems.
- Development and implementation of policy, guidelines, and tools related to specific technical areas, such as circular, guidelines and protocol development. These types of activities are classified under ASP: Management of disease control programs.

USG management and operations

All US government management and operations activities, e.g. Cost of Doing Business (CODB) for the purpose of planning, coordinating and managing the technical programmatic work of the USG PEPFAR program. **Should only be used by USG.**

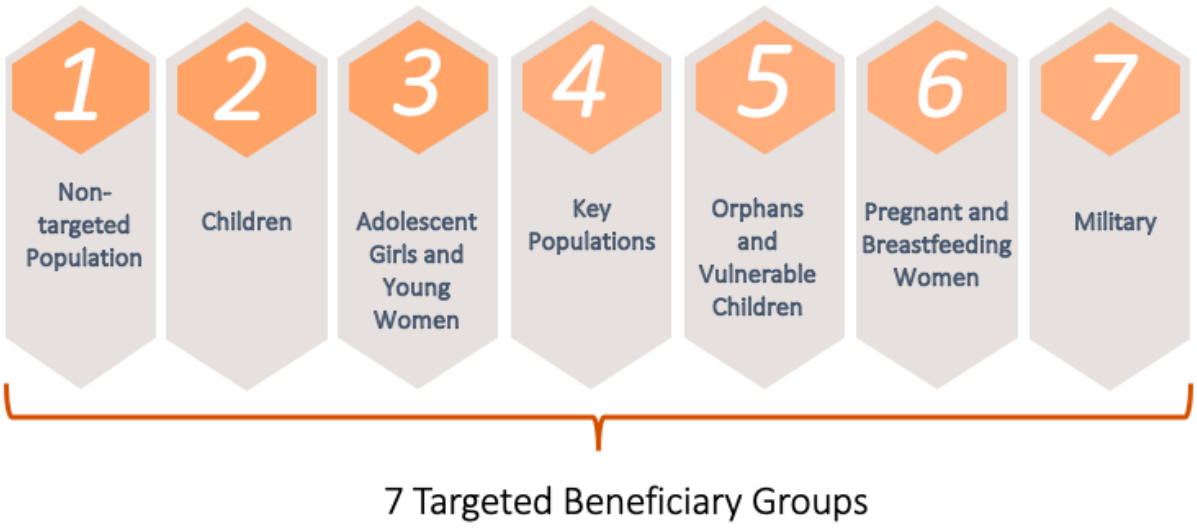
- Direct and indirect costs for management, administration and operations
- Administration and transaction costs associated with managing and disbursing funds
- Salaries of staff assigned to the PEPFAR program (e.g. technical and programmatic staff, administrative staff, finance/accounting staff or legal), their fringe benefits, facilities costs, travel, and office supplies related to program management activities.

Program: Not Specified: Not specified-NSD

This sub-program area temporarily holds funding when it cannot be assigned to a specific intervention. The sub-program area is for when specific activities are either not yet known or when funding is conditional on the results of a future activity (e.g., a PHIA) in a way that prevents assignment to a specific intervention.

The sub-program area is only used for COP budgeting and **is only available for mechanisms assigned to State/GHSD**. This program area is unavailable for expenditure reporting.

Classification: Beneficiary



Beneficiary populations are recipients of the PEPFAR program. This classification connects resources to an intended, population-specific outcome.

Interventions are made up of two types of classifications: a beneficiary and a program area. Prior to COP 23, interventions used both a Beneficiary and Sub-Beneficiary. Beginning in COP 23, interventions began using a Targeted Beneficiary, which was intended to improve the overall accuracy of this classification. Allocated Beneficiary calculations were also introduced in COP 23 by using MER age and sex disaggregates to better explain PEPFAR funding (please note that Allocated Beneficiaries are excluded from this release, but plan to be reintroduced in a future release). This PEPFAR-wide analysis provides a consistent approach for explaining how specific population groups benefit from PEPFAR's resources.

Targeted Beneficiaries

Targeted beneficiaries are a short list of groups that receive population-focused programming.

A targeted beneficiary group can be selected if both criteria are met:

1. The activities are specialized and targeted to the needs of that population group.

2. The costs are separate and identifiable from those for other targeted beneficiary groups.

If a user selects a targeted beneficiary, they should be able to describe the specialized activities for the targeted beneficiary group and the work's specific costs. Otherwise, "Non-targeted populations" should be selected.

The Targeted Beneficiary list is:

- Children
- Adolescent Girls and Young Women (AGYW)
- Key Populations
- Orphans and Vulnerable Children (OVC)
- Pregnant & Breastfeeding Women (PBFW)
- Military
- Non-targeted populations

Targeted Beneficiary: Children

Activities specialized for and targeted to children, defined as those under 15 years of age. Services that are provided as part of an OVC package (e.g. case management under an OVC comprehensive program) should be captured under Targeted Beneficiary: OVC.

Corresponding Allocated Beneficiaries (will be reintroduced in a future release):

- Boys - All non-KP men under age 15.
- Girls - All non-KP, non-pregnant and breastfeeding women less than 15 years of age.

Targeted Beneficiary: AGYW

Activities specialized for and targeted to young women and adolescent females, age 10-24.

Corresponding Allocated Beneficiaries: There are no additional allocated beneficiaries for funding planned or reported for the targeted beneficiary group AGYW.

Targeted Beneficiary: Key populations

Activities specialized for and targeted to key populations.

Corresponding Allocated Beneficiaries (will be reintroduced in a future release):

- Men having sex with men – Men having sex with men of all ages.
- People in prisons – People in prisons of all ages.
- People who inject drugs – People who inject drugs of all ages.
- People engaged in commercial sex – People engaged in commercial sex of all ages.
- Other – Other people of all ages.

Associated Programs:

- HIV care and treatment, linkage and retention, testing, and prevention programs are commonly targeted towards one or more key population groups.
- Opioid substitution therapy, or MAT, should always be targeted toward 'People who inject drugs' allocated beneficiary population (will be reintroduced in a future release):
- Structural interventions are a key component of KP programming. These are typically NSD interventions and support technical areas. Examples include KP community leadership building, increasing legal literacy (e.g., knowing one's rights), ensuring KP safety (e.g., do no harm), mitigating healthcare stigma and discrimination, addressing gender-based violence, addressing social determinants of health (e.g., social protections), and providing education on rights and policies that enable access to services.

Targeted Beneficiary: Orphans and vulnerable children (OVC)

Activities specialized for and targeted to OVC, their caregivers, and their households. OVC are defined as "children who have lost a parent to HIV/AIDS, who are otherwise directly affected by the disease, or who live in areas of high HIV prevalence and may be vulnerable to the disease or its socioeconomic effects." Funds for OVC Comprehensive & OVC Preventative are captured through the OVC Targeted Beneficiary across relevant program areas, inclusive of all recipients of services (children, caregivers, households).

Corresponding Allocated Beneficiaries: There are no additional allocated beneficiaries for funding planned or reported for the targeted beneficiary group "Orphans and vulnerable children (OVC)."

Targeted Beneficiary: Pregnant & Breastfeeding Women

Activities specialized for and targeted to pregnant and/or breastfeeding women or exposed infants under 24 months old.

Corresponding Allocated Beneficiaries: There are no additional allocated beneficiaries for funding planned or reported for the targeted beneficiary group "Pregnant & Breastfeeding Women."

Targeted Beneficiary: Military

Activities specialized for and targeted to the military population and other uniformed services.

Corresponding Allocated Beneficiaries: There are no additional allocated beneficiaries for funding planned or reported for the targeted beneficiary group "Military."

Targeted Beneficiary: Non-targeted populations

If the criteria for selecting a targeted beneficiary are not met, Non-targeted populations should be selected. This includes most situations, such as:

Generalized programming that has no explicit intention of targeting a specific population

Programing targeting multiple beneficiary populations in a way where the resources are not distinct by beneficiary population

Corresponding Allocated Beneficiaries (will be reintroduced in a future release):

Adult women - All non-KP, non-pregnant and breastfeeding women over the age of 24.

Adult men - All non-KP men over age 24.

Adolescent Boys and Young Men - All non-KP men ages 15-24.

AGYW - All non-KP, non-pregnant and breastfeeding women between age 10 and 24.

Boys - All non-KP men under age 15.

Girls - All non-KP, non-pregnant and breastfeeding women less than 15 years of age.

Men having sex with men - Men having sex with men of all ages.

People who inject drugs - People who inject drugs of all ages.

People in Prisons - People in Prisons of all ages.

Pregnant & Breastfeeding Women – PBFW of any age.

People engaged in commercial sex – People engaged in commercial sex of all ages.

Other – Other people of all ages.

Associated Programs:

Program management is assigned as Non-targeted populations; however, in instances where the *entire* mechanism serves only one specific population (e.g. Key populations), that same population group may be used for program management.

Above-site programs are usually assigned as Non-targeted populations, unless the above-site activities are benefiting or targeting one specific population group.

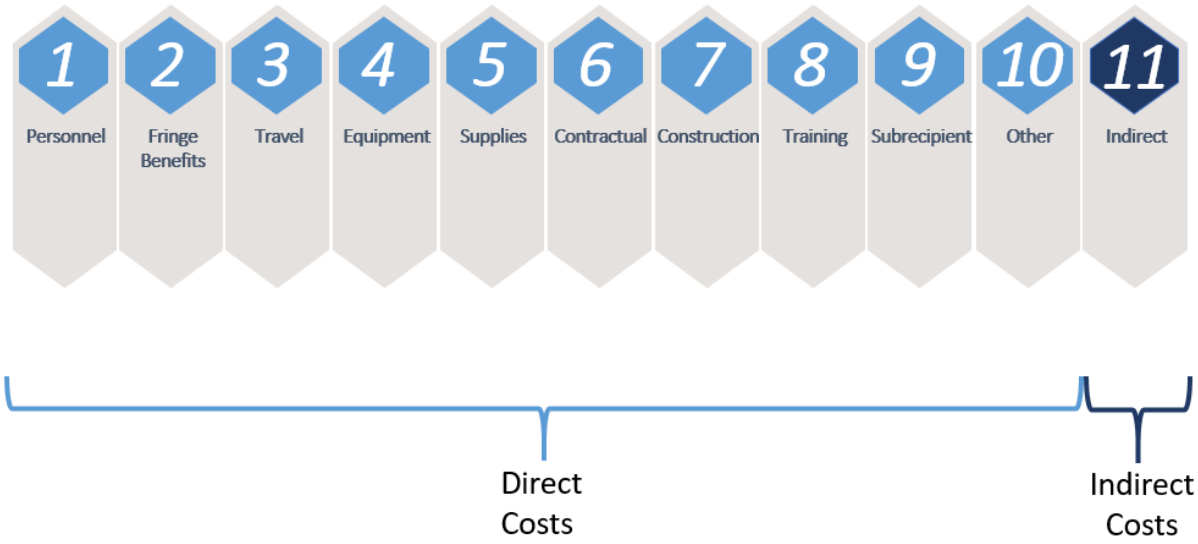
Services in or providing support to health facilities, which serve a community, including males and females, adults and children, are commonly assigned as Non-targeted populations.

Classification: Cost Category

A cost category specifies what is purchased with PEPFAR money.

There are two cost category classifications: one is for Implementing Partner costs, and another is for Implementing Agency maintenance and operating costs.

For Implementing Partners:



There are ten major PEPFAR cost categories for direct costs and one for indirect costs. The total cost of the award is the sum of the allowable direct and allocable indirect costs; therefore, all uses of PEPFAR funds can be reported.

Direct costs:

1. Personnel
2. Fringe benefits
3. Travel
4. Equipment
5. Supplies
6. Contractual
7. Construction
8. Training
9. Subrecipient
10. Other

Indirect costs:

11. Indirect

Cost: Personnel

Direct costs for wages and salaries paid to employees of the IP.

Excluded costs:

- This line item does not include personnel hired by the subrecipients with fewer than $25,000 in total expenditures; those costs are included in the Subrecipient cost category for subrecipients who still report as a lump sum.

Personnel sub cost categories:

- Salaries, wages: healthcare workers - clinical
- Salaries, wages: healthcare workers – ancillary
- Salaries, wages: other staff

Personnel vs. Contractual

The terms employee and contractor may have specific meaning in each organization and within host country government labor laws and business or organization regulations. For the purposes of the definitions presented here: **Personnel** is budgeting or expenditure for those persons (including CSOs) who have a legal contract or agreement *of* service that creates an employer/employee relationship. An employee is subject to the control and direction of the employer, including which hours the employee shall work, where an employee works from, and how and when the various tasks shall be performed. The employer is responsible to provide all the resources to enable those tasks or services to be performed as well as being subject to labor laws or other legal protections governing the employer/employee relationship, for example leave time. An employer typically also has payroll tax obligations and social insurance contribution obligations. **Contractual** is budgeting or expenditure for goods or services, which may include procuring through an agreement or contract *for* service from an individual. Contracted healthcare workers or individuals contracted to perform Contracted interventions (e.g., consultants) would have a procurement relationship where they should deliver on a task or product to be completed, for example 8 hours of HIV testing services at a campaign event or drafted revised national ARV guidelines.

Salaries, wages - healthcare workers: clinical

Direct costs of IP employee salaries and wages, excluding benefits, for clinical healthcare workers.

Included costs:

- Salaries for persons employed by the IP as clinical workers who provide a direct clinical service to clients. Clinical professionals include doctors, nurses, midwives, clinical officers, clinical social workers, medical and nursing assistants, auxiliary nurses, auxiliary midwives, and testing and counseling providers.
- Salaries for persons employed by the IP as pharmacy workers who provide a direct service to the client. Pharmacy workers who dispense ARVs at a facility or community center and help with forecasting and supply management at the site to ensure there are no stock outs. This includes pharmacists, pharmacy assistants, and pharmacy technicians.
- Salaries for persons employed by the IP as laboratory workers who conduct the laboratory tests, collect blood or samples for the laboratory testing, and relay results to a clinician for diagnostic or monitoring purposes. The cadre includes laboratorians, laboratory technicians, and phlebotomists.
- Salaries are disbursed at regularly scheduled intervals in expected denominations. There is an employment relationship between the IP and the individual.

Excluded costs:

- A clinical healthcare worker is defined by the employment terms and expectations of the PEPFAR funded position, not by qualification. For example, if a qualified nurse is employed as a manager and providing nursing services is not the primary job requirement, this position would be classified as Salaries, wages - other staff.
- Payments to workers employed by the host country government (e.g., Ministry of Health) who are paid hourly or daily to provide surge support or after hours' assistance to the IP are classified under Contractual.

- Allowances paid as benefits to IP employees (e.g., rural allowance, housing allowance, contribution to medical, life, or social insurance fund) are classified under Fringe Benefits.

Salaries, wages - healthcare workers: ancillary

Direct costs of IP employee and other supported staff salaries and wages, excluding benefits, for ancillary healthcare workers. Further mappings of roles to healthcare workers: ancillary are available in the HRH Inventory Handbook.

Included costs:

- Salaries for persons employed by the IP as ancillary workers who have informal clinical training and provide services directly to the client. This may include, but is not limited to, lay workers providing adherence support, mentor mothers, cough monitors, expert clients, lay counselors, peer educators, community health workers (unless formally trained and accredited as healthcare workers), and other community-based cadres.
- Salaries for persons employed by the IP as social services workers who are not providing clinical services but are providing services directly to clients. Social service workers can include social workers, child and youth development workers, psychologists, psychology assistants, and social welfare assistants.

Salaries, wages - other staff

Direct costs of staff salaries and wages, excluding fringe benefits, for IP employees who are not classified as healthcare workers.

- Salaries for persons employed by the IP as management workers who provide support to a site for administrative needs but not directly provide services to clients. This can include facility administrators, human resource managers, monitoring and evaluation advisors, and other professional staff.
- Salaries for persons employed by the IP as operations and support staff, including cleaners, janitors, security guards, drivers, fleet managers, and maintenance personnel.
- Salaries for persons employed by the IP as mentors, trainers, and technical advisors who provide supportive supervision, technical

assistance, and/or mentoring for healthcare workers based at site-level. This includes quality assurance/quality improvement specialists and monitoring and evaluation advisors that provide direct support to the healthcare workers based at the site-level.

- Salaries for persons employed by the IP as technical advisors who provide support for program management and coordination to national and subnational units in the host country. These professionals may include those who are working on national or SNU-level health planning and coordination, national or SNU-level quality improvement, national or SNU-level training and mentoring.
- Salaries for persons employed by the IP as data capturers, data clerks, file clerks, data managers, information systems officers, and other similar staff who provide support to either facilities (sites) or national or SNU-level offices.
- Salaries for persons employed by the IP as laboratory workers who provide monitoring and supportive supervision and in-service training to facility-based laboratory workers. These may include laboratory QI specialists, laboratory accreditation specialists at the SNU or national level, and secondments to the national or SNU level of the MOH.
- Salaries for persons employed by the IP as pharmacy workers who are managing various stages in the supply chain process, including forecasting and logistics above the service delivery level. Includes pharmacy managers, staff at central drug warehouse involved in supply chain logistics, pharmacists providing supportive supervision and training to site-level staff, and senior pharmacists and secondments to the SNU or national level of the MOH.
- Salaries for persons employed by the IP as Epi/Surveillance staff, including those collecting and/or analyzing HIV epidemiologic data who do not provide a direct service or have interactions with patients. This may include making national or district-level estimates of PLHIV or key populations, incidence modeling, antenatal care or sentinel surveillance, integrated behavior and biological surveys, and/or drug resistance estimates.
- Salaries are defined as being disbursed at regularly scheduled intervals in expected denominations. There is an employment relationship between the IP and the individual.

Cost: Fringe benefits

Direct costs of employee fringe benefits unless treated as part of an approved indirect cost rate. The cost of benefits paid to the IP's personnel on the Federal award, including the cost of employer's share.

There are no sub-cost categories for the fringe benefits major cost category; budget or expenditure for this cost category would not be further disaggregated.

Included costs:

- Fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as vacation, sick leave, and military leave
- Fringe benefits in the form of employer contributions or expenses for social security, employee insurance, workmen's compensation insurance, pension plan costs, and the like
- Other allowable costs for fringe benefits (see 2 CFR 200.431), such as housing assistance and rural housing allowance

Excluded costs:

- Allowances or benefits paid to persons who do not have an employer/employee relationship with the IP (e.g., benefits provided to employees of the MOH to improve MOH staff retention) should be classified under the Contractual cost category, either as Contracted healthcare workers or Contracted interventions sub cost categories, as applicable.
- PEPFAR funding for the construction or renovation of housing for healthcare workers, even if in place of providing a housing allowance to obtain housing on the market, should be classified under the Construction cost category.
- Costs of fringe benefits that were classified as indirect (e.g., fringe benefits for persons employed for the purposes of general administration) should be classified under the Indirect cost category.

Note:

- Amounts budgeted or reported may have been calculated either from direct costs or an applied direct cost rate, as per award terms.

Cost: Travel

Direct costs of travel, including lodging, meals, incidentals, and air and ground transport by IP personnel.

Per 2 CFR 200.475, travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees on official business. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, as per the terms of the federal award.

Excluded costs:

- Participant travel for training (e.g., per diems paid to participants) is classified as Training.
- Cash (or cash equivalents) paid to facilitate or reimburse beneficiary travel is classified under Other: Financial support for Beneficiaries.
- Transport of goods is classified either as Equipment or Supplies.

Travel sub cost categories:

- International Travel
- Domestic Travel

Note:

- Travel on a single trip should not be split across international and domestic. If the trip includes international travel, the entirety should be budgeted and reported as international. The definition of a single trip should be according to standard accounting and management practices.

International Travel

Direct costs of travel, including lodging, meals, incidentals, and air and ground transport by IP personnel outside of or to/from the country of implementation.

Included costs:

- Travel from the USA to the benefiting country.

- Travel within a regional OU from the benefitting country to another part of the OU.

Excluded costs:

- Per diems paid for participant attendance at training should be classified as Training.

Note:

- Separate approvals, regulations, and reporting may be required for international travel; see award terms.

Domestic travel

Direct costs of travel, including lodging, meals, incidentals, and air and ground transport by IP personnel within the benefiting country.

Included costs:

- Vehicle hire, taxi fare, bus fare, boat fare, airplane tickets, train tickets, and other transport costs within the country of implementation.
- Costs for meals, travel related lodging, and incidentals or per diem rates for IP employees or contractors.

Excluded costs:

- Housing allowance for IP personnel is classified under Fringe benefits.

Cost: Equipment

Direct costs of nonexpendable, tangible personal property having:

- A useful life of more than one year and
- An acquisition cost that equals or exceeds either
    - $5,000 per unit or
    - The capitalization level established by the IP for financial statement purposes, such as under generally accepted accounting principles

Shipping, delivery, and installation, if necessary, are a normal part of the cost of equipment and should be included.

Excluded costs:

- Any one-time use or otherwise disposable items that cost less than the capitalization level established by the IP cost or less than $5,000 per unit or have a useful life less than 1 year should be classified under the Supplies cost category.

Note:

- Acquisition cost means the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. That is why shipping, delivery, and installation, if necessary, are included as equipment costs.
- If an IP's routine accounting practices uses less than $5,000 to differentiate equipment from supplies, that lower capitalization amount may also be used for reporting PEPFAR expenditures. The lower capitalization level would be the standard for how the IP creates its overall financial position statements, sets up its internal controls, and tracks depreciation under other accounting methods. Reporting of expenditure for equipment or supplies should be consistent across the IP's financial statements, federal financial reporting, and PEPFAR program expenditures.

Equipment sub cost categories:

- Health equipment
- Non-health equipment

Health equipment

Direct costs (purchase or lease) of equipment, nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of the capitalization level established by the IP for financial statement purposes, or $5,000 per unit, used for surgical procedures, or to diagnose, cure, treat, or prevent disease.

Included costs:

- Laboratory instruments meeting the definition of equipment
- VMMC surgical equipment, colposcopy for cervical cancer screening, autoclave, or incinerators for biohazardous waste disposal

- Shipping, delivery, and installation of health equipment.
- Health equipment procured by the IP using PEPFAR funding and placed at a MOH facility.
- "Special Purpose Equipment," as defined by 2 CFR 200.1, which is "used only for research, medical, scientific, or other technical activities."

Excluded costs:

- Laboratory instruments that are paid for through a reagent rental agreement should be classified under Supplies – Health product non pharmaceutical as the cost of the instrument is included in the procurement price of the laboratory reagents and should not be separated out.
- Maintenance of health equipment not included in the acquisition cost of the health equipment or as part of reagent rental is classified under Contractual.

Note:

- Separate budgeting and/or reporting may be required on an ad hoc basis (e.g., mapping for laboratory optimization).
- Health equipment should not be classified under program management.

Non-health equipment

Direct costs of equipment, nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of the capitalization level established by the IP for financial statement purposes, or $5,000 per unit which is not classified as health equipment.

Included costs:

- IT and network system, forklifts, dollies, medical records shelving or other such equipment
- Shipping, delivery, and installation of non-health equipment included in the acquisition costs
- Motor vehicles (e.g. cars, vans, motorbikes, boats, etc.) that are leased, rented, or purchased for PEPFAR program implementation

- Furniture for office or clinics, as allowed under the award, if purchase price is $5,000 or more per unit and useful life is greater than 1 year and not considered to be permanent fixtures to the building.
- "General Purpose Equipment," as defined by 2 CFR 200.1, which is "not limited to research, medical, scientific or other technical activities."

Excluded costs:

- Equipment for renovation and construction is classified under Cost category: Construction
- Non–health equipment considered equipment maintenance should not be included in the equipment acquisition cost; instead, please classify under Contractual – Other contracts.
- Recurrent payments for lease or rent of motor vehicles is classified under Contractual – Other Contracts

Cost: Supplies

Direct costs of all consumable materials costing less than $5,000 per unit and costs of all tangible personal property other than those included under the Equipment category. Shipping and delivery, if necessary, are a normal part of the cost of supplies and should be included.

PEPFAR's financial classifications rely on cash basis accounting methods. This means expenditures for supplies are created when they are paid for—not when they are ordered or used. For example, if a prime partner buys supplies and gives them to a subrecipient, only the prime partner reports an expenditure.

Supplies sub cost categories:

- Pharmaceutical
- Health product – non pharmaceutical
- Other supplies

Pharmaceutical

Direct costs of medications used to cure, treat, or prevent disease.

Included costs:

- Antiretrovirals (ARVs) in any formulation
- Treatment or prevention of opportunistic infections and TB when allowable under the award (e.g., isoniazid, co-trimoxazole)
- Medications used in provision of VMMC (e.g., tetanus vaccine, lidocaine)

Note:

- Additional (separate) reporting required for health supplies
- Pharmaceutical supplies should not be reported as Program Management. Rather, these supplies should be assigned to an intervention with direct interaction with beneficiaries.

Health product – non pharmaceutical

Direct costs of supplies used for health procedures and the prevention, diagnosis, treatment of disease.

Included costs:

- VMMC reusable or disposable kits or supplies or equipment valued at less than $5,000 or with a useful life less than 1 year
- HIV rapid test kits (RTK), including self-test kits
- Laboratory reagents, test strips, reagent cartridges, test tubes, and supplies including instrument reagent rental charges, diagnostic devices and equipment that does not meet the definition of equipment
- Male and female condoms, lubricants and packaging
- Gloves, needles, bandages, biohazardous and sharps waste disposal supplies

Note:

- Additional (separate) budgeting and reporting required for procurement of key health commodities
- Health product – non pharmaceutical supplies should not be reported as Program management. Rather, these supplies should be assigned to an intervention related to improving health.

Other supplies

Direct costs of office and other consumable supplies with a per-unit cost of less than $5,000.

Included costs:

- Direct charges for ink or toner, postage, cleaning supplies, and office supplies
- Computers (including single-purchase software package(s)), cell phones, non-health supplies that do not meet the definition of equipment
- Uniforms, textbooks, cell phone airtime recharge cards for assistance to beneficiaries
- Food and nutritional support provided to beneficiaries when not therapeutic in nature (e.g., food parcels for socio-economic support)
- Furniture for office or clinics, as allowed under the award, if purchased for less than $5,000
- Supplies for non-monetary forms of support (e.g., not a cash or electronic bank transfer) for the provision of HIV services or support of PEPFAR beneficiaries. This includes meals, bicycles or motorbikes (if less than <$5,000), or job aids

Excluded costs:

- Software subscriptions are captured under Contracted Interventions: Other Contracts
- Monetary support (e.g., cash or electronic bank transfer) given to PEPFAR beneficiaries goes under Other: Financial Support for Beneficiaries

Cost: Contractual

Direct costs of all contracts for services and goods except for those that belong under other categories. Contracts create a procurement relationship with the contractor.

Excluded costs:

- Funding for subrecipient awards, where there is a federal assistance relationship created with the sub-awardee are classified as Subrecipient.

- Contracts for construction purposes are classified as Construction.
- Contracts for training purposes are classified as Training.
- Contracts which create an employer/employee relationship with the IP are classified as Personnel.

Contractual sub cost categories:

- **Contracted healthcare workers: clinical**
- Contracted healthcare worker: ancillary
- Contracted interventions
- Other contracts

Notes:

- To understand the difference between **Personnel** and **Contractual**, please see Personnel.

Contracted healthcare workers: clinical

Direct costs of (a) contract(s) for clinical healthcare workers, who are not employed by the IP, but contracted to perform clinical healthcare services.

Included costs:

- Contracts with people to provide direct clinical services to clients. Contracted clinical professionals include doctors, nurses, midwives, clinical officers, clinical social workers, medical and nursing assistants, auxiliary nurses, auxiliary midwives and testing and counselling providers who do not have an employer/employee relationship with the IP. For example, healthcare workers who provide surge support for a defined task or service in their "off" hours or on personal time.
- For definition of clinical healthcare workers, please see Personnel – Healthcare worker: clinical

Excluded costs:

- Professional healthcare workers contracted by the IP to provide guidance, mentoring, supervision or other non-service delivery programmatic activities should be classified as Contracted interventions.
- Professional healthcare workers contracted by the IP to provide in-service training should be classified as Training.

- Professional healthcare workers who are contracted by the IP to develop curricula for in-service training or to provide pre-service training should be classified as Above-site programs: HRH.
- Healthcare workers contracted by the subrecipient, and not the IP, are classified as Subrecipient.

Contracted healthcare workers: ancillary

Direct costs of (a) contract(s) for ancillary healthcare workers, who are not employed by the IP, but contracted to perform clinical healthcare services.

Included costs:

- Contracts with people who have non-clinical training and provide services directly to clients. This may include but not limited to lay workers providing adherence support, mother mentors, cough monitors, expert clients, lay counselors, peer educators, community health workers (unless formally trained and accredited as healthcare workers), and other community-based cadre.
- Contracts with people to provide social services workers, who are not providing clinical services, but are providing services directly to clients. Contracted social services workers can included social workers, child and youth development workers, psychologist, psychology assistant, and social welfare assistants

Contracted interventions

Direct cost of a contract to provide a "package" of programmatic goods or services.

Included costs:

- Consultant to provide technical assistance to the MOH on guidelines development
- Delivery of a campaign community mobilization event
- Performance-based funding for a MOH clinic
- Third-party evaluation
- Fee for service contract for VMMC, HTS or procurement services (excluding the commodities procured)

- Separate contracts for delivery or warehousing of pharmaceutical or non-pharmaceutical health commodities, if not included in the procurement price of the supplies
- Payment of a stipend for a lay worker to perform an expected service, such as visiting households to educate about HIV or assess the socio-economic status of the household, is a contractual relationship.
- Block grants, for example to Ministry of Education, to ensure that schools are capacitated to provide access to early childhood development

Other contracts

Direct costs of (a) contract(s) for individuals and entities for non-service delivery purposes, usually managerial, administrative, operational support, or technical.

Included costs:

- Audit charges, bank fees, legal fees, human resources management services, consulting services; sometimes referred to as professional services
- Laboratory services, pharmacy services, epi/surveillance services, and data management services.
- Office space rent, utilities, telephone and internet communications services, software subscriptions, insurance, when directly budgeted for and charged to the award; sometimes described as continuous charges
- Allowable costs incurred for contracts to undertake the necessary maintenance, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life but keep it in an efficient operating condition.

Cost: Construction

Direct costs for construction or renovation.

There are no sub cost categories for the Construction major cost classification; it is not expected that expenditure for this cost category would be further disaggregated through PEPFAR reporting.

Construction expenses are defined in terms of the IP's federal award, and generally mean construction, alteration, or repair (including dredging and

excavation) of buildings, structures, or other real property and includes, without limitation, improvements, renovation, alteration and refurbishment.

Improvements, renovation, alteration and refurbishment generally includes any betterment or change to an existing property to allow its continued or more efficient use within its designed purpose (renovation), or for the use of a different purpose or function (alteration). Improvements also include improvements to or upgrading of primary mechanical, electrical, or other building systems.

All construction and renovation costs are included in PEPFAR budgets and reporting. There is no upper or lower limit of funding for these costs to be subject to budget and reporting requirements.

Included costs:

- Administrative and legal expenses for construction
- Land, structures, rights-of-way, appraisals
- Relocation expenses and payments
- Architectural and engineering fees
- Project inspection fees
- Site work
- Demolition and removal
- Construction
- Equipment rental, lease, or procurement for construction
- Construction project management fees

Excluded costs:

- Costs for non-structural, cosmetic work, including painting, floor covering, wall coverings, window replacement that does not include changing the size of the window opening, replacement of plumbing or conduits that does not affect structural elements, and non-load bearing walls or fixtures (e.g., shelves, signs, lighting) is not classified as construction and would therefore be budgeted and reported under Contractual: Other contracts.

Note:

- Separate budgeting and reporting is required for renovation and construction.

Cost: Training

Direct costs for trainings, meetings, and conferences for non-service delivery purposes. Examples include convenings to discuss new guidelines, stakeholder gatherings to discuss data and set priorities, and skills-building sessions for HCWs.

There are no sub cost categories for the training major cost category; it is not expected that expenditure for this cost category would be further disaggregated through PEPFAR expenditure reporting.

Included costs:

- Venue, audiovisual, and other one-time rentals
- Contracted trainers, logistical support for the training or meeting
- Materials and supplies purchased for the training or meeting
- Meals, per diems or travel expenses for non-employee, non-beneficiary participants to attend the training, meeting, or conference
- Registration fees for trainings, conferences, etc.

Excluded costs:

- Salaries for IP employees who provide training should be classified under Personnel: Other staff.
- All employee travel is classified under Travel
- Service delivery activities should not be classified under Training. For example, health education classes, group counseling sessions, and similar client-focused activities are not considered “Trainings” for the purposes of this cost category’s definition.

Cost: Subrecipient

A subrecipient is defined as a non-Federal entity that receives a subaward from a pass-through entity to carry out the substantive activities of a Federal Award. Additional information on subawards is available at FSRS.gov.

- Subrecipients whose expenditures exceed $25,000 should report expenditures by cost category. The only subrecipients who will continue to

use the subrecipient cost category in expenditure reporting are those subrecipients/subawards with expenditures less than $25,000.

Excluded costs:

- Indirect costs are classified as Indirect.
- Contracts are classified under the Contractual cost category

Cost: Other

Other sub cost categories:

- Financial support for beneficiaries
- Other

Financial support for Beneficiaries

Direct costs of cash (or cash equivalents) given to beneficiaries, including those made via check or electronic funds transfer.

Included costs:

- Cash (or cash equivalents) paid to facilitate or reimburse beneficiary travel to services like health education classes, group counseling sessions, and similar client-focused activities
- Access to credit, small savings groups, or microloans for beneficiaries
- Cash (or cash equivalent) incentives for programmatic purposes, such as attendance at and progression in school

Excluded costs:

- Per diems paid for non-employee, non- beneficiary participants to attend trainings or meetings should be classified as Training; employee travel expenses are classified as Travel
- Non-cash, non-financial support for beneficiaries should be classified under Supplies or Equipment, according to the cost of the goods procured and useful life. For example, school uniforms or textbooks would be classified as Supplies: Other supplies.
- Performance based funding or block grants to the host country government should be classified as Contractual: Contracted interventions.

Note:

- Beneficiaries must be external to the reporting organization (e.g., not employees or contractors of the IP, its subrecipients, or the host country government). Beneficiaries can include patients, community members, AGYW, OVC, caregivers of OVC, etc.
- Where peer educators are peers of beneficiaries and do not have an employer/employee or contractual relationship with the IP, a subrecipient, or host country government, payments to peer educators may be considered Financial Support for Beneficiaries.

Other

Direct costs that do not fit any of the other direct cost categories. **Please note that payments to individuals, purchases of goods and services, and transfers of funding are all captured elsewhere.**

Excluded costs:

- Anything that could be defined by another cost category
- Costs should not be reported as Other: Other to avoid disaggregation. Rather, care should be taken to identify the appropriate classification and allocation to one of the specified direct cost categories.

Notes:

- PEPFAR's Other: Other cost category is not analogous to OMB Object Class "Other".
- Partners should provide proactive explanations in DATIM for expenditures reported under this cost category.
- The Other: Other category should not be used when disaggregation to one of the specified direct cost categories was not documented (i.e., as a replacement for the required reporting of the sub cost categories). Instead, questions on how to allocate expenses should be discussed with the Implementing Agency prior to reporting.

Cost: Indirect

The term "indirect costs" is the portion of an award that supports a share of an organization's overall operations, as per the terms of the IP's federal award. This

includes costs incurred under a Negotiated Indirect Cost Rate Agreement (NICRA), a Facilities and Administrative (F&A) rate, or a de minimis rate.

More information is available in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as currently published in the Code of Federal Regulations (2 CFR Part 200 Subpart E).

All indirect costs are assigned to Program Management with a non-targeted beneficiary.