PEPFAR

U.S. President's Emergency Plan for AIDS Relief

PEPFAR Financial Classification Reference Guide

Version 5.0

September 2024

Abbreviations

AGYW	Adolescent girls and young women
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	Financial year
GBV	Gender-based violence
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
SGBV	Sexual and gender-based violence
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
ABYM	Adolescent boys and young men

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What's New for Version 5.0?

General updates and clarifications have been made throughout the guide. These changes are limited to clearer articulations of current concepts—not substantive changes.

Particularly noteworthy clarifications include:

Overall guidance

- Information only relevant to the COP/ROP process (e.g., initiative funding) was moved to an "Appendix" at the end of this document.
- 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.

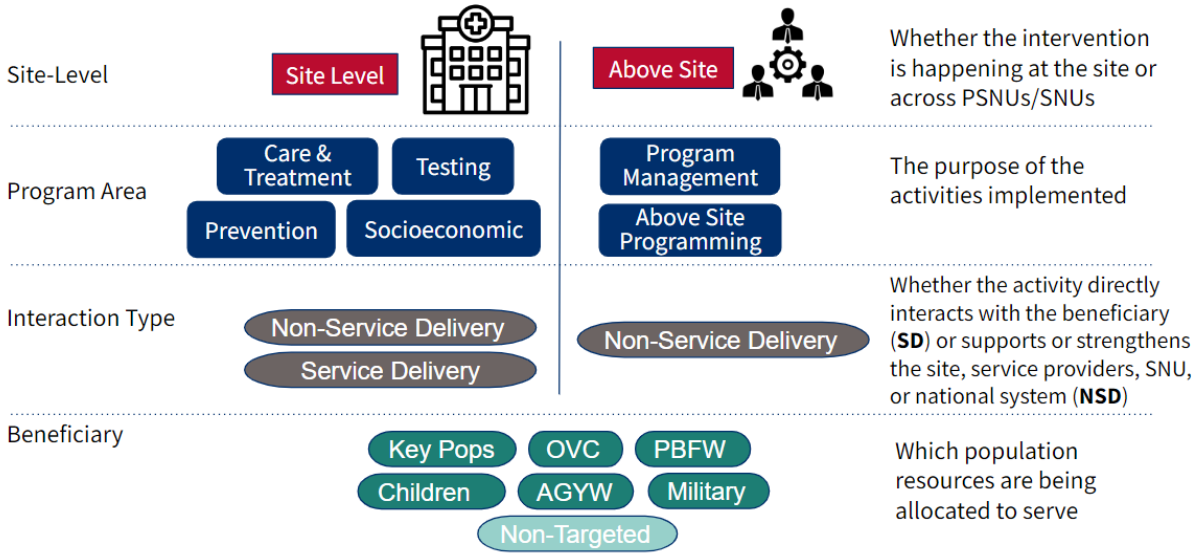
Structure

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

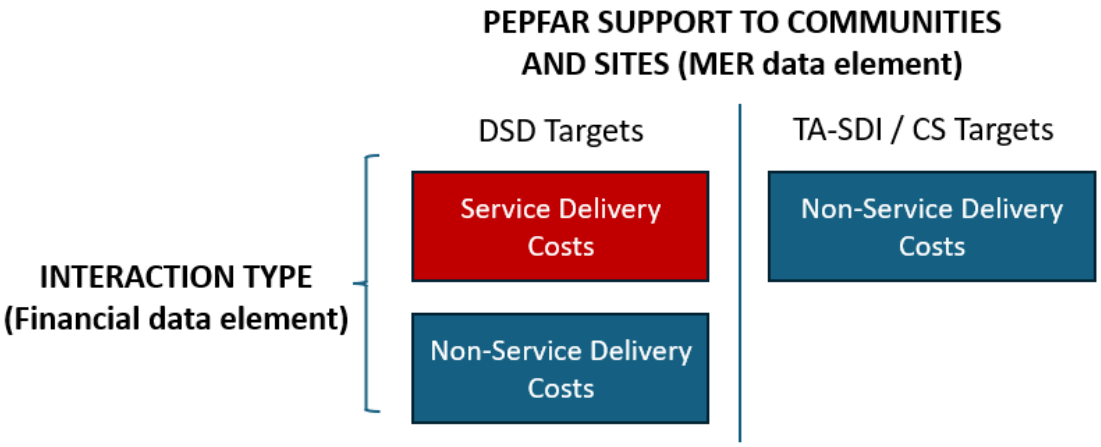
strengthen the facility, site, provider, subnational unit, or national system are defined as non-service delivery. All above-site programs are non-service delivery.

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
- GBV case identification (sometimes referred to as GBV screening) and referral of survivors to clinical and/or non-clinical post-violence care services. (Cross-cutting attribute: GBV)
- Delivery of post-violence clinical care services. (Cross-cutting attribute: GBV)

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.
    - GBV case identification (sometimes referred to as GBV screening) and the provision of first-line support. (Cross-cutting attribute: GBV)
    - age-appropriate, gender sensitive post-violence clinical care services. (Cross-cutting attribute: GBV)

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:Facility-based testing

- Community-based testing
- Facility-based testingFacility-based testing
- Community-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.
- GBV case identification (sometimes referred to as GBV screening or IPV risk assessment), provision of first-line support, and referrals to clinical and/or non-clinical GBV response services (Cross-cutting attribute: GBV)

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 GBV case identification (sometimes referred to as GBV screening or IPV risk assessment), deliver first-line support, and provide referrals to clinical and/or non-clinical violence response services. (Cross-cutting attribute: GBV)

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
- GBV case identification (sometimes referred to as GBV screening or IPV risk assessment) and provision of first-line support and referrals to clinical and/or non-clinical GBV response services (Cross-cutting attribute: GBV)

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 GBV case identification (sometimes referred to as GBV screening or IPV risk assessment), deliver first-line support, and provide referrals to clinical and/or non-clinical violence response services. (Cross-cutting attribute: GBV)

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
- GBV case identification (sometimes referred to as GBV screening) when assessing eligibility for PrEP, and provision of first-line support and referrals to clinical and/or non-clinical GBV response services (Cross-cutting attribute: GBV)

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 GBV 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 GBV prevention and gender norms change curricula that discuss the links between GBV, harmful gender norms, and HIV acquisition (Cross-cutting attribute: GBV).
- 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 GBV prevention interventions (Cross-cutting attribute: GBV)

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: GBV)
- Mapping local GBV 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 GBV prevention interventions (Cross-cutting attribute: GBV)

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 GBV or VAC to age-appropriate clinical and/or non-clinical violence response services (Cross-cutting attribute: GBV).
- All site- (community-) level activities for delivering legal support to prevent or mitigate HIV, including related SGBV and violence against children (VAC), if there is direct interaction with the beneficiaries, such as...
    - Legal services to prosecute perpetrators of SGBV or violence against 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 survivors of SGBV and violence against children.

- 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 GBV or VAC (Cross-cutting attribute: GBV).
- All site- (community-) level activities for providing legal support to prevent or mitigate HIV, including related SGBV 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 sexual and gender-based violence (SGBV) and violence against 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: GBV)
- Capacity building efforts for collection, reporting, and analysis of data related to prioritized non-HIV indicators such as hypertension, GBV, and other related health areas (Possible Cross-cutting attribute: GBV).

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 GBV and VAC, and delivering age-appropriate, gender-sensitive post-violence clinical care services. (Cross-cutting attribute: GBV)

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/GBV 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.**

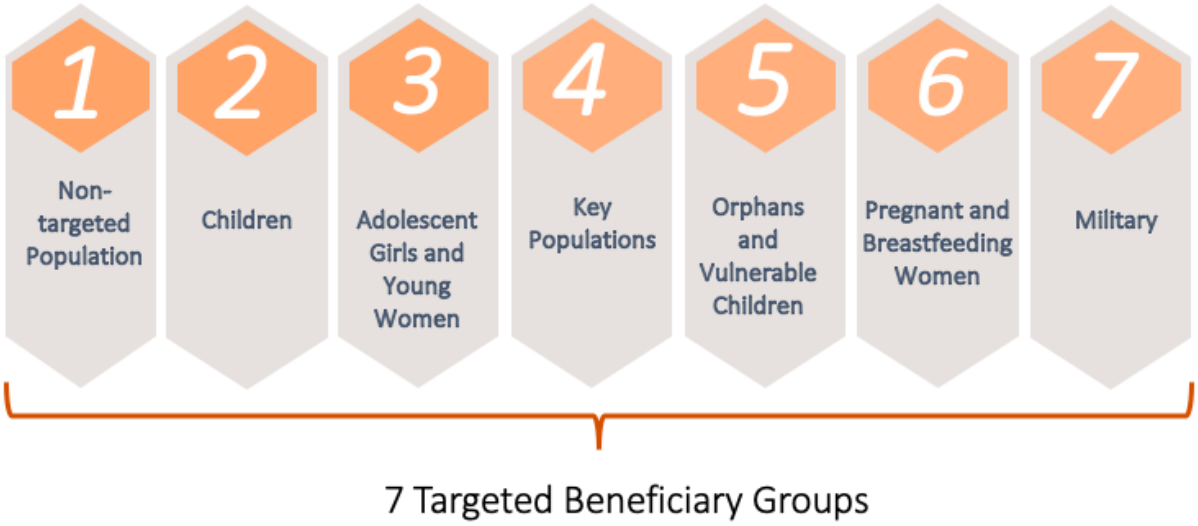
- Direct and indirect costs for management, administration and operations
- Administration and transaction costs associated with managing and disbursing funds
- Salaries of staff assigned to the PEPFAR program (e.g. technical and programmatic staff, administrative staff, finance/accounting staff or legal), 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. 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:

- 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:

- 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.
- Sex workers – Sex workers of all ages.
- Transgender – Transgender persons 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.
- 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

- 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.
- Sex workers - Sex workers of all ages.
- Transgender – Transgender persons 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.

Allocated Beneficiaries

Targeted beneficiaries identify funding for specialized programming that specifically targets a certain beneficiary group; however, **targeted beneficiaries do not identify all the funding that serves a specific population**, as a population can benefit from an activity that does not explicitly target it.

For example, in a situation where key populations are receiving services in a clinic that serves the general population, the intervention's targeted beneficiary would still be non-targeted populations. While this selection correctly identifies who is targeted (i.e., a broad, generalized population), a portion of funding for that non-targeted activity benefitted key populations (as well other beneficiary groups who received services).

To better reflect PEPFAR programmatic intent of intended population funding, the concept of *allocated beneficiaries* was introduced in COP 23. Allocated beneficiaries receive distributed funding planned for a broader targeted beneficiary group, e.g. non-targeted populations or key populations, so that planned funding more accurately reflects the total population the mechanism is trying to reach. To allocate targeted beneficiary funding, we leverage Monitoring, Evaluation, and Reporting (MER) indicators. An automatic calculation distributes aggregated targeted beneficiary funding proportionally to each disaggregated allocated beneficiary group, based on the proportion of the total MER targets that the disaggregated group makes up for the relevant MER indicator in any given implementing mechanism. The targeted beneficiaries and their corresponding allocated beneficiaries are listed below, with definitions of the corresponding MER criteria. Please note that MER results are used for Allocated Beneficiary calculations for expenditure data. Full details on Allocated Beneficiary calculations can be found in the PEPFAR Allocated Beneficiary Guide.

Targeted Beneficiary	Corresponding Allocated Beneficiary	Allocated Beneficiary Definition
Key Populations	Men having sex with men	Men having sex with men of all ages
Key Populations	People who inject drugs	People who inject drugs of all ages
Key Populations	Sex workers	Sex workers of all ages
Key Populations	Transgender	Transgender persons of all ages
Key Populations	People in Prisons	People in prisons of all ages
Non-Targeted Populations	Adult Women	All non-KP, non-pregnant and breastfeeding women over the age of 24

Non-Targeted Populations	Girls	All non-KP, non-pregnant and breastfeeding women less than 15 years of age
Non-Targeted Populations	AGYW	All non-KP, non-pregnant and breastfeeding women ages 15 to 24
Non-Targeted Populations	Men having sex with men	Men having sex with men of all ages
Non-Targeted Populations	People who inject drugs	People who inject drugs of all ages
Non-Targeted Populations	Sex workers	Sex workers of all ages
Non-Targeted Populations	Transgender	Transgender persons of all ages
Non-Targeted Populations	People in Prisons	People in prisons of all ages
Non-Targeted Populations	Adult Men	All non-KP men over the age of 24
Non-Targeted Populations	Boys	All non-KP boys less than 15 years of age
Non-Targeted Populations	ABYM	All non-KP men ages 15 to 24
Non-Targeted Populations	Pregnant & Breastfeeding Women	Pregnant & Breastfeeding Women of all ages
OVC	OVC Comprehensive	OVC Comprehensive Active and Graduated participants (children and caregivers)
OVC	OVC Preventive	OVC Preventative participants
OVC	DREAMS	DREAMS participants
Children	Girls	All non-KP, non-pregnant and breastfeeding women less than 15 years of age
Children	Boys	All non-KP boys less than 15 years of age
Military	Military	Military
AGYW	AGYW	AGYW
Pregnant & Breastfeeding Women	Pregnant & Breastfeeding Women	Pregnant & Breastfeeding Women of all ages

Allocated beneficiaries are calculated using formulas, so only targeted beneficiaries can be selected in planning and reporting tools. Data sets, including those in PEPFAR Panorama and PEPFAR Spotlight, still maintain beneficiary and sub-beneficiary classifications for all COP years prior to COP 23 (the year targeted and allocated beneficiaries were introduced). It is not recommended to make comparisons between sub-beneficiaries and allocated beneficiaries, especially with historic trends.

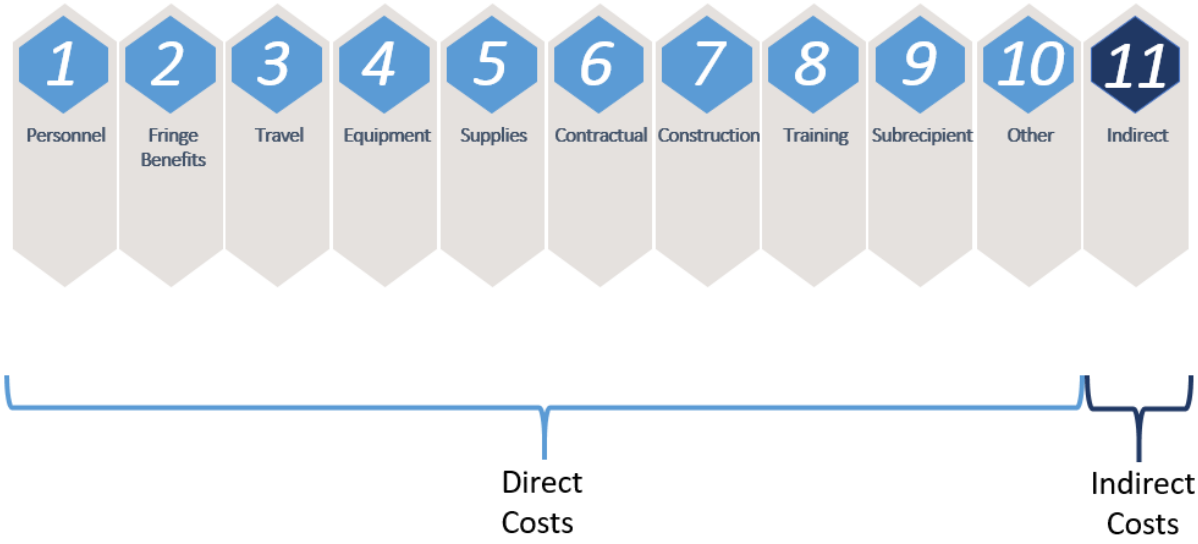
Since allocated beneficiaries are determined by a calculation using MER age and sex disaggregates as proxy estimates, the allocated beneficiary amounts should be treated as estimates rather than precise amounts of funding for the allocated beneficiary groups.

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 Employment Title/Category/Cadre Mapping Document.

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.

Appendix

PEPFAR Business Cycle and Funding

Operational Plans

Country (COP), Regional (ROP), and Headquarter (HOP) Operational Plans

An Operating Plan represents the total resources, including new funding and applied pipeline, that a country, region, or Agency HQ plans to use to achieve approved activities during that 12-month fiscal year. Almost all IPs are allocated most of their PEPFAR funding through the Country or Regional Operational Plan (COP or ROP) process. Some funds are also allocated to IPs through the Headquarters Operational Plan (HOP) process. The PEPFAR operational plans, including COP, ROP, and HOP budgets, serve as the basis for U.S. Congressional notification and tracking of budgets expenditures.

Fiscal Year

Budgeting and reporting within PEPFAR is based upon the USG fiscal year (FY) starting October 1 and ending September 30.

Initiatives

Initiatives are used during the COP/ROP process. They are an additional, separate classification used to track funding that may be implemented across multiple fiscal years, OUs and countries, federal awards, and program areas. IPs do not use initiatives for tracking or reporting expenditure data.

Descriptions of recent initiatives are included for reference; however, please reference COP/ROP guidance for initiative definitions used for the current planning cycle.

Recent Initiatives

Core Program

The Core Program initiative includes all funding not attributed to another initiative.

Cervical Cancer

This initiative provides funding for all activities related to cervical cancer screening and diagnosis and treatment of precancerous cervical lesions for women living with HIV as outlined in the COP guidance. These activities include demand creation and education, training and support of staff for screening and quality assurance, associated commodities such as acetic acid or HPV testing, speculums, drapes, and equipment for treatment including thermal ablation, cryotherapy, and loop electrical excision. Pathology services for examination of histologic specimens can be supported. Treatment of invasive cervical cancer, except for palliative care, is not supported by this funding. Cervical cancer screening for women not living with HIV is not supported.

Community-Led Monitoring

Community-led monitoring (CLM) is a technique initiated, led, and implemented by local community-based organizations and other civil society groups, networks of key populations (KP), people living with HIV (PLHIV), and other affected groups, or other community entities that gather quantitative and qualitative data about HIV services. The focus of CLM is to obtain input from recipients of HIV services in a routine and systematic manner that will translate into action and change. During COP20, PEPFAR invested in expansion of community-led monitoring, making it a requirement of all OUs, as a critical way to listen to community voices in assessment of program quality and design of client-centered services. Funds attributed to the CLM initiative are those that finance the direct implementation of community-led monitoring, including salaries or stipends of

community monitors, tools and supplies used to conduct monitoring and collect monitoring data, efforts to analyse and present findings of CLM, and subsequent meetings that present, review, discuss or develop action plans from the findings. CLM should be planned under the non-service delivery program area that corresponds with the specific activity that is being monitored. For example, if a partner is monitoring Care & Treatment: Clinical services, the corresponding program area for the CLM partner would be C&T: Clinical Services-NSD.

Activities that OUs should NOT attribute to the CLM initiative include the below; these activities are distinct from CLM, though they may be worthwhile on their own:

- Technical assistance or capacity building efforts to support local CSOs, for CLM implementation or other aims (funds attributed to the CLM initiative should only be those that finance communities to monitor service delivery).
- Broader CSO engagement, capacity building, or activities to combat stigma and discrimination or enhance patient literacy, even where the same mechanism that conducts or supports CLM may be conducting these activities.
- CQI initiatives or patient satisfaction surveys conducted by service delivery IPs (CLM is to be conducted by local, independent CSOs; CQI and/or patient satisfaction surveys may be important components of quality service delivery, but they are distinct from CLM because they are generally not community-led).

Condoms (GHP-USAID Central Funding)

This centrally funded COP initiative began in COP21 to aim to capture the central condom amounts that had previously only been provided as text in PLLs. The central funding targeted is the maximum amount of GHP-USAID central funding the country team may access for procurement of male and female condoms, lubricants, and shipping of these commodities to the OU. Orders may be placed up to this level through PSCM. Any additional condoms and lubricants to be procured with PEPFAR funding should be budgeted in the FAST with COP funding. This initiative is only for central USAID funding that is specified in advance as part of the PLL. Other funding for condom programming, demand creation, and distribution of commodities in country should be budgeted in the COP under condom programming or the specific program such as VMMC where the commodities are used and should not be attributed to this initiative.

DREAMS

The DREAMS Initiative should capture all funding specifically allocated as DREAMS in the OU's planning level and must be used exclusively for the goal of HIV and sexual violence prevention among adolescent girls and young women (AGYW) ages 10-24 years (unless otherwise approved) in approved DREAMS SNUs in accordance with the DREAMS and COP Guidance. In line with the DREAMS core package, activities should primarily fall under the prevention and socioeconomic program areas. Above-site support may be included if specific to supporting implementation and an enabling policy environment for DREAMS (e.g., supporting upkeep of DREAMS layering databases, PrEP policy implementation). Testing, VMMC, and care and treatment activities for male partners of AGYW should be funded through the broader COP envelope and should not be included in the DREAMS Initiative. The DREAMS initiative can also include prevention interventions in DREAMS geographic areas for girls and boys aged 10-14 which may be cost shared with the OVC (non-DREAMS) initiative as noted in the COP guidance.

HBCU Tx

This initiative captures activities contributing to the Care and Treatment earmark implemented via the PEPFAR partnership agreement with Historical Black Colleges and Universities (HBCU) through HRSA.

OVC (non-DREAMS)

OVC (non-DREAMS) was introduced as a new initiative in COP 23. OUs should use the initiative to budget for OVC (non-DREAMS) programming, including all OVC comprehensive activities as outlined in the COP Guidance. The OVC (non-DREAMS) initiative should include ASP, SE, and PREV costs (except PrEP and VMMC) linked to any OVC beneficiary (including sub-beneficiaries such as OVC caregivers). The OVC (non-DREAMS) initiative can also include prevention interventions for girls and boys aged 10-14 which may be cost-shared with the DREAMS initiative as noted in the COP guidance. The OVC (non-DREAMS) initiative cannot be met with any HTS, C&T, PM or commodities costs.

Surveillance and Public Health Response

This initiative captures activities related to establishing HIV recent infection surveillance systems in routine HIV services to detect, characterize, monitor, and intervene on recent infection among newly diagnosed people living with HIV (PLHIV) to ensure that prevention interventions are efficiently and effectively targeted to those at highest risk of acquiring or transmitting HIV infection. No control is set for these levels, but OUs may include relevant funds under this initiative instead of core program.

USAID Southern Africa Regional Platform

This initiative is for the country's share of the costs to operate the USAID Southern Africa Regional Platform, which provides administrative and technical support for Angola, Botswana, Eswatini, Lesotho, and Namibia. These funds were previously planned as part of the bilateral COP funding, but are now budgeted and notified centrally, with country amounts included as central funding in the overall COP levels for Angola, Botswana, Eswatini, Lesotho, and Namibia. Only these five countries may use this initiative, and this initiative can only be used with central funding specifically provided as part of the PLL controls.

VMMC

All services and equipment related to providing surgical and ShangRing VMMC for boys/men ages 15 and above, and ShangRing circumcision only for boys aged 13 and 14 years, are supported. Included are age-appropriate sexual risk reduction counseling, counseling on risks, benefits, and care after the procedure, distribution of condoms to VMMC clients, HIV testing and linkage to treatment if positive, STI screening; circumcision supplies and commodities, including disposable kits or reusable instruments; WHO prequalified circumcision devices; emergency equipment; supplies for the procedure; tetanus toxoid containing vaccine (TTCV) as needed to comply with WHO recommendations and MOH policy; and health and non-health equipment for establishing mobile or fixed sites for VMMC services. Also included are 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. Management of post-operative complications should also be supported by the IP as needed. Not supported with this funding is any surgical VMMC procedure for boys under age 15 or ShangRing VMMC under age 13.

General Population Survey

This initiative captures activities related to the Population-based HIV Impact Assessment (PHIA) or other general population household surveys that measure critical epidemiologic and program outcomes at subnational levels, providing data on progress by population and geography as well as information on gaps in routine health information data. The primary objectives of these household

surveys are to estimate national and subnational HIV prevalence, HIV incidence, and subnational population viral load. Secondary objectives include describing HIV risk behaviors, engagement with HIV prevention, treatment, and care services, and the clinical cascade from known HIV status to viral suppression.

Key Populations Survey

This initiative captures activities related to measuring prevalence, population size, and bio-behavioral markers among KP, with integrated bio-behavioral (IBBS) surveys. Bio behavioral surveys (BBS) use sampling designs and methodologies for populations that lack a ready-made sampling frame to generate population-level estimates on HIV prevalence and progress toward 95-95-95 targets among key populations. This initiative involves accelerating the timeline for high-quality rapid population-based BBS, through the planning to implementation and dissemination phases to more quickly inform the response to the HIV epidemic among key populations (KP). WHO and UNAIDS recommend that BBS of key populations be conducted every two to three years. OUs that have not conducted BBS for key populations in the past two years should work with in-country partners, including The Global Fund, to ensure regular surveillance activities are planned during COP. BBS should be conducted in locations with the highest estimates of key populations, and/or those that reflect the HIV epidemic of the country. Sample sizes should be large enough to conduct analyses of outcomes for key populations living with HIV, including estimates of knowledge of status, treatment coverage, and viral load suppression. Specific and detailed guidance on calculating sample sizes is found in the WHO Blue Book. BBS should also estimate the size of each key population group in relevant locations through multiple-source capture-recapture or other empirical population size estimation (PSE) methods.

Other Surveys

This initiative captures activities related to other PEPFAR funded surveys not covered by General Population Survey and Key Population Survey initiatives, which understand and address countries' epidemics; translate efficacious interventions tested in controlled environments to real-world contexts where resources are more limited; complement routine program data by filling data and knowledge gaps; and provide the evidence basis for decision-making and public health action.

Cost: Implementing Agency Management and Operations (USG use only)

Management and Operations Costs

Costs of doing business are categorized by the USG Implementing Agencies as follows:

- U.S. Government Staff Salaries and Benefits
- Institutional Contractors
- Peace Corps Volunteers
- Staff Program Support Travel
- U.S. Government Renovation
- ICASS (International Cooperative Administrative Support Services)
- CSCS (Capital Security Cost Sharing)
- Computers/IT Services
- Planning Meetings/Professional Development
- Non-ICASS Administrative
- Non-ICASS Motor Vehicles

U.S. Government Staff Salaries and Benefits

The required costs of having a person in country, including housing costs not covered by ICASS, rest and relaxation (R&R) travel, relocation travel, home leave, and shipping household goods. This category includes the costs associated with technical, administrative, and other staff.

Institutional Contractors

Institutional and non-personal services contractors/agreements (non-PSC/non-PSA) includes organizations such as IAP Worldwide Services, COMFORCE, and all other contractors that do NOT have an employee-employer relationship with the U.S. government.

Peace Corps Volunteer Costs

Includes costs associated with Peace Corps Volunteers (PCV), Volunteer Extensions, and Peace Corps Response Volunteers (PCRVs) arriving at post.

Costs included in this category are direct PCV costs, pre-service training, **Volunteer-focused** in-service training, medical support and safety and security support.

The costs excluded from this category are U.S. government staff salaries and benefits, staff travel, and other office costs such as non-ICASS administrative costs, which are entered as separate CODB categories. Also excluded are activities that benefit the community directly, such as Volunteer Activities Support and Training (VAST) grants and **selected** training events.

Funding for PCVs must cover the full 27-month period of service. For example:

PCV services are not contracted or outsourced. Costs are incurred before and throughout the Volunteer's 27-month period of service. Costs incurred by Peace Corps Washington and domestic offices, such as recruitment, placement and medical screening of Volunteers, are included in the headquarters management and operations budget. Costs such as living allowance, training, and support will continue to be included in the COP/ROP.

Staff Program Support Travel

The discretionary costs of staff travel to support PEPFAR implementation and management does NOT include required relocation and R&R travel (those are included in U.S. government Salaries and Benefits).

This category includes the costs associated with technical staff travel and travel costs associated with the provision of technical assistance. All costs associated with technical staff time should be reflected within M&O; other technical assistance funding (e.g., materials) should be reflected in an implementing mechanism.

Teams should include SIMS related travel costs in this category. Refer to the OU's list of sites prioritized for SIMS assessments and ensure that the following costs are properly captured: driver travel, driver overtime, gas, lodging, and meals and incidental expenses (General Services Administration rate).

U.S. Government Renovation

Teams should budget for and include costs associated with renovation of buildings owned/occupied by U.S. government PEPFAR personnel.

Construction – refers to projects that either build new facilities or expand the footprint of an already existing facility (i.e., adds on a new structure or expands the outside walls).

Renovation – refers to projects with existing facilities intended to accommodate a change in use, square footage, technical capacity, and or other infrastructure improvements.

ICASS (International Cooperative Administrative Support Services)

ICASS is the system used in embassies to: Provide shared common administrative support services; and equitably distribute the cost of services to agencies.

ICASS charges represent the cost to supply common administrative services such as human resources, financial management, general services, and other support, supplies, equipment, and vehicles. It is generally a required cost for all agencies operating in country.

Each year, customer agencies and the service providers present in country update and sign the ICASS service "contract." The service contract reflects the projected workload burden of the customer agency on the service provision for the upcoming fiscal year. The workload assessment is generally done in April of each year. PEPFAR teams should ensure that every agency's workload includes all approved PEPFAR positions.

ICASS services are comprised of required cost centers and optional cost centers. Each agency must sign up for the required cost centers and has the option to sign up for any of the optional cost centers.

More information is available at http://www.state.gov/m/a/dir/regs/fah/c23257.htm.

ICASS charges must be planned and funded within the COP/ROP budget. However, ICASS costs are typically paid by agency headquarters on behalf of the team from the budgeted funding. Each implementing agency, including State, should request funding for PEPFAR-related ICASS costs within its M&O budget.

It is important to coordinate this budget request with the Embassy Financial Management Officer. It is also important to request all funding for State ICASS costs in the original COP submission, as it is difficult to later shift funds. State ICASS costs are paid with new funds.

The Peace Corps subscribes to minimal ICASS services at post. Most general services and all financial management work (except Financial Services Center disbursing) are carried out by Peace Corps field and HQ staff. To capture the associated expenses, Peace Corps will capture these costs within the indirect cost rate.

CSCS (Capital Security Cost Sharing)

Non-State Department Implementing Agencies should include funding for CSCS, except where this is paid by the headquarters agency (e.g., USAID). The CSCS program requires all agencies with personnel overseas subject to Chief of Mission authority to provide funding in advance for their share of the cost of providing new, safe, secure diplomatic facilities (1) on the basis of the total overseas presence of each agency and (2) as determined annually by the Secretary of State in consultation with such agency.

Computers/IT Services

Funding attributed to this category includes USAID's information resources management (IRM) tax and other agency computer fees not included in ICASS payments. If IT support is calculated as a head tax by agencies, the calculation should transparently reflect the number of FTEs multiplied by the amount of the head tax.

Planning Meetings/Professional Development

Discretionary costs of team meetings to support PEPFAR management and of providing training and professional development opportunities to staff. Please note that costs of technical meetings should be included in the relevant technical program area.

Non-ICASS Administrative

Administrative costs not covered under ICASS. These are the direct charges to agencies for agency-specific items and services that are easy to price, mutually agreed to, and outside of the ICASS MOU for services. Such costs include rent/leases of U.S. government-occupied office space, vehicles, shipping, printing, telephone, driver overtime, security, supplies, and mission-levied head taxes.

Non-ICASS Motor Vehicles

Motor vehicles necessary to the implementation of the PEPFAR program (not for implementing mechanisms), whether purchased or leased.

Staffing

USG staffing data is required for all fully or partially PEPFAR-funded (i.e., GHP, GAP, or other PEPFAR fund accounts) current, vacant, and proposed positions working on PEPFAR planning, management, procurement, administrative support, technical, and/or programmatic oversight activities.

Employee citizenship

Employee Citizenship: Select the citizenship of the staff member:

U.S.-based American citizen: Direct hire (including military and public health commissioned corps), appointees (CDC), or PSCs hired in the U.S. for service overseas, often on rotational tours. They are paid on the U.S. Foreign Service or Civil Service pay scale or compensated in accordance with either scale. The U.S. government has a legal obligation to repatriate them at the end of their employment to either their country of citizenship or to the country from which they were recruited.

Locally Resident American Citizen: Ordinarily resident U.S. citizens who are legal residents of a host country with work permits or Eligible Family Member positions authorized to work in country and hired locally. U.S. government agencies recruit and employ them as LE Staff under Chief of Mission (COM) authority at Foreign Service (FS) posts abroad often as PSAs. They are compensated in accordance with the employing post's Local Compensation Plan (LCP).

Host Country National (or legal permanent resident): Citizens of the host country or ordinarily resident foreign nationals who are legal residents of the host country and hold work permits. They are employed as LE Staff at FS posts abroad and compensated in accordance with the LCP of the employing post.

Locally Hired Third Country Citizen: Foreign Service Nationals (FSNs) who are not citizens or permanent residents of either the host country or the United States and are hired locally in the country in which they are employed. They are compensated in accordance with the employing post's LCP.

Internationally Recruited Third Country Citizen: FSNs who are recruited from a foreign country other than where they are employed with whom the U.S. government has a legal obligation to repatriate them at the end of their employment to either their country of citizenship or to the country from which they were recruited.

Employment types

Employment Type: Refers to the hiring authority by which the staff member is employed or engaged:

Direct Hire: A U.S. government position (AKA billet, slot, ceiling, etc.) authorized for filling by a federal employee appointed under U.S. government personnel employment authority. A civilian direct-hire position generally requires the controlling agency to allocate an FTE resource. NOTE: Host country nationals that are appointed by a U.S. government agency should be listed as a Direct Hire.

Personal Services Contractor (PSC): An individual hired through U.S. government contracting authority that generally establishes an employer/employee relationship. Both USAID and Peace Corps use PSCs to obtain services from individuals.

Personal Services Agreement (PSA): An individual hired through specialized Department of State contracting authority that establishes an employer/employee relationship.

Non-Personal Services Contractor (non-PSC/PSA): An individual engaged through another contracting mechanism (e.g. institutional contractor) by a non-U.S. government organization (e.g. CAMRIS, GH Pro, ITOPPS) that does not establish an employer/employee relationship with the U.S. Government.

Any non-PSC/institutional contractor who is employed by an outside organization (e.g. CAMRIS, GH Pro, ITOPPS) and provides full-time, permanent support to field operations and sits imbedded with U.S. government staff should be included in the staffing data if they are partially or fully funded by PEPFAR and/or otherwise meet the inclusion criteria above. Do not include temporary or short-term staff. However, if the position slot is permanent and the incumbent rotates, please include the position and state “rotating” in the last and first name fields. The costs of these staff should be captured in the Institutional Contractor CODB field.

Temporary or seasonal hires should not be included in staffing data but should be considered in overall footprints/organizational structures to achieve various business processes.

Peace Corps Volunteers should not be included in the staffing data as they are not U.S. government employees. However, Peace Corps staff should be included.

PEPFAR program staff types

Program staff: Those who work directly on PEPFAR programs or who provide leadership, technical, and/or management support for PEPFAR and program staff. Program staff includes the Ambassador, Deputy Chief of Mission, Mission Director, CDC Chief of Party, legal, contracts, financial, and Public Affairs/Public Diplomacy staff. Administrative staff who provide direct support to the program team also should be included.

Technical Leadership/Management: includes positions that lead the health/HIV team within the agency, e.g., the head of the agency (for example, CDC Country Director), someone who oversees all U.S. government health activities and spends only part of the time on PEPFAR (e.g., USAID health office head), and a U.S. Direct Hire Foreign Service officer filling an HIV/AIDS advisor position and thereby leading an HIV/AIDS team. The PEPFAR Coordinator and Deputy Coordinator should be included in this category.

Technical and Programmatic Oversight and Support: includes the technical staff within the health/HIV team who spend most of their time developing, implementing, or managing programs in technical areas, including Agreement Officer Technical Representatives (AOTRs), Project Officers, and Public Health Advisors. Please also include here any entry and mid-level staff providing direct

public health programmatic activities in this category (this is most relevant for CDC staff) and any programmatic support positions within the health/HIV team or non-health/non-HIV staff who provide support to the health/HIV team (e.g., Education, Reproductive Health, TB, Food & Nutrition). Contracting/Financial/Legal includes acquisition (contracts) and assistance (grants and cooperative agreements) officers and specialists and their support staff. A contracting officer represents the U.S. government through the exercise of his/her delegated authority to enter, administer, and/or terminate contracts, grants, and cooperative agreements, and make related determinations and findings. Contracting officers and specialists usually support an entire agency in country or will support an entire regional portfolio. If an agency utilizes the contracting officer services of another agency, include the position only in the contractor's home agency. This category also includes the financial management officer or specialist for the agency who supports financial and budget analysis and financial operations functions. Legal includes staff who provide legal advice and support to PEPFAR. Do not include ICASS-supported positions.

PEPFAR non-program staff types

Administrative and Logistics Support: includes any secretarial, administrative, drivers, and other support positions.

U.S. Mission Leadership and Public Affairs/Public Diplomacy (PA/PD): include any non-health/HIV staff who provide management, leadership, and/or communications support to PEPFAR, such as the Ambassador, Deputy Chief of Mission, USAID Mission Director, Political or Economic Officers, and any PA/PD staff.

Funding Sources

Currently, PEPFAR funds are appropriated to three different Treasury Accounts:

- Global Health Programs, State (GHP-State);
- Global Health Programs, USAID (GHP-USAID);
- Global AIDS Program, HHS/CDC (GAP).

These appropriations relate to global HIV activities before PEPFAR and the subsequent authority granted to the Global AIDS Coordinator when Congress authorized PEPFAR. Funding sources are mentioned for reference and are used when setting budgets but are not used when IPs report expenditures.

Organization

The entities involved in or responsible for spending PEPFAR funds include:

Operating Unit (OU)

PEPFAR defines the countries or regions in which it implements activities as Operating Units (OUs). For regional OUs, PEPFAR further disaggregates financial information, including budget and expenditure, by supported country. PEPFAR OUs, supported countries, and geographic organizational hierarchies for the subnational units (SNU) within countries is based on a common structure available at https://www.state.gov/pepfar/.

Implementing partner (IP)

Implementing partners (IP), also known as the prime partner, prime recipient, principal recipient, or awardee, are the entities who have received an award directly from a federal awarding agency. IPs (including CSOs) are responsible for budgeting and reporting the full amount of PEPFAR funding,

including any sub-awarded funding. IPs are identified using their Unique Entity Identifier (UEI) number. UEI registration is a USG-wide service provided by SAM.gov.

A prime partner has a direct legal relationship with a U.S. government agency. There can be only one prime partner per implementing mechanism. When implementing mechanisms are awarded to a joint venture/consortium, a lead partner should be designated to serve as prime.

Additional details regarding IP characteristics may be found below.

Government to Government Partnerships

The Department of State cable released 05 September 2012 (MRN 12 STATE 90475) serves as the guidance document for establishing and executing new government-to-government (G2G) Awards. Direct G2G assistance includes: "Funding which is provided to a Host Government Ministry or Agency (including parastatal organizations and public health institutions) for the expenditure and disbursement of those funds by that government entity." With G2G awards, implementing agencies should support G2G implementing partners to ensure that a host country government's UEI registration on sam.gov correctly reflect a government, entity, and business type of "Foreign Government."

Subrecipient Partner

A subrecipient partner is an entity that receives a sub-award from a prime partner under a Federal Award and is accountable to the prime partner for the use of the Federal funds provided by the sub-award. Sub-awards may be financial assistance in the form of money, or property in lieu of money, provided under an award by a recipient to an eligible sub-partner. Subrecipients are uniquely identified using their UEI number and entity details are maintained via the UEI registration on sam.gov. An entity may be the prime partner on one Award and a subrecipient on a different Award, but a single entity cannot be both prime and subrecipient on the same Award.

Local Partner

Under PEPFAR, a "local partner" may be an individual, a sole proprietorship, or an entity. IPs do not self-report as local partners. To be considered a local partner, the organization must meet at least one of the three criteria described below. In the local partner definition, a region is defined as one of the 2020 State Department/ ForeignAssistance.gov sub-regional groupings (e.g., Southern Africa, Central Africa, Central America, etc.).

A **sole proprietorship** may be a local partner based on the individual who owns it. The individual must be a citizen or lawfully admitted permanent resident of, and have their principal place of residence in, the country or region served by the PEPFAR program with which the individual is or may become involved.

For an **entity other than a sole proprietorship** (such as a corporation or not-for-profit) to be considered a local partner, it must meet all three areas of eligibility:

ONE:

- Either: Must be incorporated or legally organized under the laws of, and have its principal place of business in, the country served by the PEPFAR program with which the entity is involved
- Or: Must exist in the region where the entity's funded PEPFAR programs are implemented

TWO:

- Either: Must be at least 75% beneficially owned at the time of application by individuals who are citizens or lawfully admitted permanent residents of that same country
- Or: At least 75% of the entity's staff (senior, mid-level, support) at the time of the application must be citizens or lawfully admitted permanent residents of that same country

THREE:

- Either: Where an entity has a Board of Directors, at least 51% of the members of the Board must also be citizens or lawfully admitted permanent residents of such country. Commodities Overhead Categories
- Or: Government Ministries and Parastatals: Partner government ministries (e.g., ministry of health), sub-units of government ministries, and parastatal organizations in the country served by the PEPFAR program are considered local partners. A parastatal organization may be a fully or partially government-owned or government-funded organization. Such enterprises may function through a board of directors, like private corporations. In the above definition, a region is defined as one of the 2020 State Department/ForeignAssistance.gov sub-regional groupings (e.g., Southern Africa, Central Africa, Central America, etc.).

Federal Award

A federal award is the legal promise that the US federal government has made to pay a recipient for the delivery of goods, the rendering of services, or as unrequited payments. Funds may be awarded to a company, organization, government entity (i.e., state, local, tribal, Federal, or foreign), or individual. It may be obligated (promised) in the form of a contract or grant.

Award Number

Awards are uniquely identified by a number, previously referred to as the IM Agreement number. This numbering is specific to each funding agency's system. Award numbers are not specific to PEPFAR and are used in places like USAspending.gov.

Award Type

Agencies award funding using different methods, procedures, etc. Information on award type is collected in PEPFAR systems, but PEPFAR's financial classifications do not define these terms. Rather, they are established under federal laws and regulations determined by each funding agency. Information is included in PEPFAR's financial classification for reference.

Contract - A mutually binding legal instrument in which the principal purpose is the acquisition by purchase, lease, or barter of property or services for the direct benefit or use of the Federal government. Note: Indefinite Quantity Contracts (IQCs) should be listed as contracts.

Cooperative Agreement - A legal instrument used where the principal purpose is the transfer of money, property, services, or anything of value to the recipient to accomplish a public purpose authorized by Federal statute *and* where substantial involvement by the U.S. government is anticipated. A history of USG grant policy is available at Grants.gov.

Grant - A legal instrument where the principal purpose is the transfer of money, property, services or anything of value to the recipient to accomplish a public purpose authorized by Federal statute *and* where substantial involvement by the U.S. government is *not* anticipated. A history of USG grant policy is available at Grants.gov.

Umbrella Award – An umbrella award is a grant or cooperative agreement in which the prime partner does not focus on direct implementation of program activities, but rather acts as a grants-management partner to identify and mentor sub-recipients, which in turn carry out the assistance programs. The Federal Funding Accountability and Transparency Act (FFATA) was adopted in 2006, and the FFATA Subaward Reporting System (FSRS) is available at FSRS.gov.

Inter-agency Agreement (IAA) - An Inter-Agency Agreement is used to transfer funding between agencies. If the USG team decides that one agency has a comparative advantage and is better placed to implement an activity, the USG team may have the option of transferring money from one agency to another through an IAA.

Implementing Mechanism (IM)

Implementing partners may have more than one award within a country. To distinguish between multiple awards to the same IP, PEPFAR assigns each award a unique mechanism name and code, referred to as Implementing Mechanisms (IM) and Mechanism IDs (Mech ID) respectively. Mech IDs cannot be re-used or shared across countries. Even in regional programs with multi-country activities under a single award, each individual county's activities are funded under separate Mech IDs.

Mechanism names are used to help quickly identify the program being implemented by the IP in the country.

A **Mech ID** is a unique, system generated identifier within PEPFAR. It is not linked to other identifiers for US government funding, such as award numbers found at USASpending.gov. The Mech ID is common throughout PEPFAR-specific reporting systems. For example, the Mech ID in FACTS Info is also the Mech ID used in DATIM.

Commodities

In-Country Logistics

All activities and services related to the warehousing and distribution of HIV commodities from the release of goods at a port of entry to the distribution at site/facility level.

Included Examples:

- Any direct costs related to delivering commodities to intermediary storage/warehouse facilities (i.e., storage before last mile distribution to sites)
- Any direct costs related to delivering commodities to sites/facility level
- All transportation costs to deliver commodities to sites and their targeted populations (i.e., vehicles, route management, fuel, maintenance, transportation management system)
- Warehousing costs for activities to store and prepare commodities to be delivered to sites and targeted populations including costs of storage space, warehouse management systems, picking and packing, insurance, maintenance, etc.
- Percentage fees paid to Central Medical Stores or Parastatals to execute warehousing and transportation of PEPFAR procured commodities.
- Two illustrative Intervention and Commodity Category example are:
    - Warehousing and distribution costs for C&T: HIV Drugs-SD: ARVs
    - Warehousing and distribution costs for C&T: HIV Laboratory Services-SD: Lab and RTK commodities

Not included in In-Country Logistics programming:

- Procurement management
- Quality assurance activities
- Any technical assistance which supports warehousing, distribution, forecasting and quantification; procurement management; LMIS, etc.

Data Quality

Data quality and data visibility is the cost of tracking the performance of the supply chain in a supported country and globally by a given Procurement Service Agent (PSA).

Included Activities:

- Cost of procurement and management of data systems to track HIV commodities in the supply chain
- Service costs to analyze supply chain efficiency
- Monitoring and collecting data on stock levels at the item level in each OU

Procurement Management

Procurement management is the service provided by a Procurement Services Agent (PSA) to source, procure, and deliver commodities to a country.

Included Activities:

- Preparation of RFPs
- Engagement with suppliers to negotiate optimal pricing of HIV commodities
- Negotiation of favorable delivery timeframes with suppliers and freight forwarders

Excluded Activities:

- Program Management
- Quality assurance activities
- Technical assistance which supports forecasting and quantification; procurement management; LMIS

Global Freight

Global Freight is the movement of HIV commodities by air or sea, from a supplier or regional distribution center to a port of entry in each country. While global freight is usually negotiated with a freight forwarder, the activities are tied to the Procurement Service Agent (PSA).

Included Activities:

- Air Freight
- Sea Freight
- Fees associated with the importation of commodities

Excluded Activities:

- In-Country Logistics as defined above
- Fees associated with the release of commodities from a port of entry

Quality Assurance

All activities and services related to quality assurance and quality control of approved HIV commodities. To assure no conflict of interest and commodity safety, the Procurement Service Agent (PSA) traditionally does not provide independent product quality assurance and quality control services; they are carried out by a third party.

- Included Examples:
    - Review of documentation of eligible health commodities
    - Audits of manufacturers and wholesalers of eligible health commodities
    - Quality control testing
    - Management of recalls and product incidents

Cross-Cutting Attributes

Cross-Cutting Attributions and Definitions

Cross-Cutting Attributions are used during the COP/ROP process. They are an additional, separate classification used by GHSD staff for reporting on how PEPFAR plans to use its funding. Some cross-cutting attributions are automatically calculated while others require direct budget entry. **IPs do not use cross-cutting attributions for tracking or reporting expenditures data.**

Cross-cutting attributes are entered in the Funding Allocation to Strategy Tool (FAST), with some cross-cutting attributes requiring additional data entry in FACTS Info. Since cross-cutting attributes appear in financial data sets, general descriptions are included for reference; however, the most current definitions may be found in COP/ROP guidance.

Human Resources for Health

HRH attribution includes the following site level and above site level activities: workforce planning, human resource information systems (HRIS), in-service training, pre-service education, task shifting, performance assessment/quality improvement, retention, management and leadership development, strengthening health professional regulatory bodies and associations, twinning and volunteers, and salary support. This cross-cutting attribute is mapped to the program area: ASP: Human Resources for Health and does not require manual data entry.

Construction or Renovation

These attributions are meant to capture construction and renovation costs. Construction refers to projects to build new facilities, such as a health clinic, laboratory, or hospital annex, or to expand an already existing facility (i.e. add on a new structure or expand the outside walls). Renovation refers to projects with existing facilities intended to accommodate a change in use, technical capacity, or other infrastructure improvements. PEPFAR-funded construction projects should serve foreign assistance purposes, will involve facilities that are provided to the partner government (or potentially to another implementing partner) as a form of foreign assistance, and are considered necessary to the delivery of HIV/AIDS-related services. Note, any funding attributed to these codes must have a corresponding workplan approved at COP/ROP. These cross-cutting attributes require manual data entry.

Motor Vehicles (including All Transport Vehicles): Purchased or Leased

Countries need to provide the total amount of funding by Implementing Mechanism, which can be attributed to the purchase and/or lease of motor vehicle (s) or other transport vehicles under an implementing mechanism. The term Motor Vehicle refers to motorcycles, cars, trucks, vans,

ambulances, mopeds, buses, boats, etc. that are used to support a PEPFAR Implementing Mechanism overseas. These cross-cutting attributes require manual data entry.

Key Populations: Men who have sex with Men (MSM) and Transgender People (TG)

This budget attribution is meant to capture activities that focus on gay men, other men who have sex with men including male sex workers, and those who do not conform to male gender norms and may identify as a third gender or transgender. These activities may include 1) implementation of core HIV prevention interventions for MSM and transgender people that are consistent with the current PEPFAR technical guidance; 2) training of health workers and community outreach workers; 3) collection and use of strategic information; 4) conducting epidemiologic, social science, and operational research among MSM and transgender people and their sex partners; 5) monitoring and evaluation of MSM and TG programs; and 6) procurement of condoms, lubricants, and other commodities essential to core HIV services for MSM and transgender people. These cross-cutting attributes are mapped to the beneficiary groups: Key Pops: MSM and Key Pops: Transgender People, and do not require manual data entry.

Key Populations: Sex Workers (SW)

This budget attribution is meant to capture activities that focus on sex workers. Relevant activities include: 1) implementation of core HIV prevention interventions for SWs consistent with PEPFAR guidance on sexual prevention; 2) training of health workers and community outreach workers; 3) collection and use of strategic information on SWs and clients; 4) conducting epidemiologic studies; 5) monitoring and evaluation of SW programs; and 6) procurement of condoms, lubricants, and other commodities essential to core HIV services for SWs.

Activities marked as Key Population: SW are required to provide additional information on activities. Teams should select all that apply and must select at least one tick-box if there is funding in this crosscutting attribution. This cross-cutting attributes is mapped to the beneficiary groups: Key Pops: SW and does not require manual data entry.

Food and Nutrition: Policy, Tools, and Service Delivery

This secondary budget attribution should capture all activities with the following components:

- Development and/or Adaptation of Food and Nutrition Policies and Guidelines – The cost of developing or adapting guidelines that provide a framework for integrating food and nutrition activities within the care and support of people infected and affected by HIV/AIDS, including OVC. This includes policies and guidelines that foster linkages with “wrap-around” programs that address food security and livelihood assistance needs in the targeted population. This also includes activities that improve quality assurance and control for production and distribution of therapeutic and fortified foods for use in food and nutrition activities.
- Training and Curricula Development – The cost of training for health care workers, home-based care providers, peer counselors, and others to enhance their ability to carry out nutritional assessment and counseling. This includes developing appropriate nutrition-related curricula for inclusion in pre- and post-service training programs and development of appropriate job aids for health care workers.
- Nutritional Assessment and Counseling – The cost of providing anthropometric, symptom, and dietary assessment to support clinical management of HIV–positive individuals before and during ART and exposed infants and young children. 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.

Food and Nutrition: Commodities

This secondary budget attribution is meant to capture the provision of food commodities through food by prescription, social marketing, school feeding, OVC, PMTCT or other programs, including:

- 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 – The cost of facility- and 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 to HIV-positive mothers 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.

Please note that “safe water” is NOT included in this definition of food and nutrition. It is addressed separately, in the definition for Water. This cross-cutting attribute requires manual data entry.

Economic Strengthening

Countries should estimate the amount of funding for each activity that is attributable to economic strengthening activities, including:

- Economic Strengthening - The portfolio of strategies and interventions that supply, protect, and/or grow physical, natural, financial, human and social assets. For PEPFAR generally, this refers to programs targeting HIV-positive individuals in care and treatment programs, OVC, and their caregivers. These activities can include a variety of microfinance, micro-enterprise and market development interventions For OVC programs, these activities should focus on families and the household as direct beneficiaries, with success measured by a family’s ability to invest in the education, nutrition, and health of its children.
- Microfinance - The range of financial products and services, tailored to meet the needs and demands of low-income or otherwise vulnerable populations. This includes group and individual lending, savings, insurance, and other financial products. Microfinance is distinguished from mainstream finance by its outreach to isolated and poor populations and its efforts to make financial services accessible and approachable to them, in terms of product design and delivery systems.
- Microenterprise - A very small-scale, informally organized business activity, which generally refers to enterprises with ten or fewer workers, including the micro-entrepreneur and any unpaid family workers; many income generating activities fall into this category.

- Microcredit - A form of lending which involves very small sums of capital targeted toward micro-entrepreneurs and poor households. Microcredit can take the form of individual or group loans, and have varying terms, interest rates and degrees of formality. Microcredit is a type of microfinance.
- Market Development - A fundamental economic development approach that recognizes and takes advantage of products and services being most efficiently and sustainably delivered through commercial systems. Market development encompasses more targeted strategies such as microfinance and microenterprise development.

This cross-cutting attribute is mapped to the program area: Prevention: Economic Strengthening and does not require manual data entry.

Education

Efforts to promote effective, accountable and sustainable formal and non-formal education systems should be included in this secondary budget attribution. Activities focused on basic education, which are defined as activities to improve childhood education, primary and secondary education delivered in formal or non-formal settings. In addition to school fees, uniforms, and school supplies, this also includes literacy, numeracy and other basic skills programs for youth and adults. Activities related to life skills training and HIV prevention education within the context of education programs or settings should also be included in this budget attribution. This cross-cutting attribute is mapped to the program area: Prevention: Education Assistance and does not require manual data entry.

Water

Countries should estimate the total amount of funding from their country budgets which can be attributed to safe water. Activities include support for availability, access, and use of products to treat and properly store drinking water at the household level or other point-of-use, and promotion of hand washing with soap. This cross-cutting attribute requires manual data entry.

Condoms: Policy, Tools, and Service Delivery

This budget attribution should capture all activities with the following components:

- Development and/or Adaptation of National Condom Policies and Guidelines – The cost of developing or adapting national guidelines for condom procurement, distribution and promotion. This also includes activities that improve forecasting, procurement and distribution systems.
- Training and Curricula Development – The cost of training for health care workers, HIV prevention program staff, peer educators, and others to enhance their ability to promote and distribute condoms (and lubricants) effectively and efficiently. This includes developing appropriate condom-related curricula for inclusion in pre- and post-service training programs and development of appropriate job aids.
- Condom promotion, distribution, and provision – The cost of programs that promote, distribute and provide condoms (but not the cost of procuring condoms). This includes programs nested within existing clinical and community programs, such as programs for HIV-positive individuals or PMTCT programs, and costs for programs that focus exclusively on condom promotion. Condom social marketing programs should be attributed to this cross-cutting attribution.
- Equipment – The cost of procurement of any tools or equipment necessary to carry out condom programs, such as distribution boxes or dispensing machines, display stands, etc. This also includes more general procurement, logistics, and inventory control costs.

This cross-cutting attribute is mapped to the program area: PREV: Condom & Lubricant Programming and does not require manual data entry.

Condoms: Commodities

Budget for condoms and lubricant commodities. This cross-cutting attribute is mapped to the commodities major category: Condoms.

Gender: Preventing and Responding to Gender-based Violence (GBV)

This cross-cutting attribution should capture all activities aimed at preventing and responding to gender-based violence (GBV). For PEPFAR, GBV is defined as any form of violence that is directed at an individual based on his or her biological sex, gender identity or expression, or his or her perceived adherence to socially defined expectations of what it means to be a man or woman, boy or girl. It includes physical, sexual, and psychological abuse; threats; coercion; arbitrary deprivation of liberty; and economic deprivation, whether occurring in public or private life. GBV is rooted in gender-related power differences, including social, economic, and political inequalities. It is characterized by the use and abuse of physical, emotional, or financial power and control. GBV takes on many forms and can occur across childhood, adolescence, reproductive years, and old age. It can affect women and girls, men and boys, and other gender identities. Women, girls, men who have sex with men, and transgender people are often at increased risk for GBV. While GBV encompasses a wide range of behaviors, because of the links with HIV, PEPFAR is most likely to address physical and sexual intimate partner violence, including marital rape, sexual assault or rape, female genital cutting/mutilation, sexual violence against children and adolescents, and child marriage.

Gender Equality and Gender-Based Violence (GBV) are two technical areas that must be integrated across PEPFAR program areas to address barriers towards achieving HIV epidemic control. As Gender Equality and GBV are cross-cutting technical areas, they do not have individual financial classifications. Instead, COP funding towards Gender Equality and GBV activities has been classified using the Gender Equality and GBV cross-cutting budget attributions. The GBV cross-cutting budget attribution is used to calculate a country's reach of its GBV earmark. GBV is a "soft" COP earmark, with specific planning levels denoted in countries' Planning Level Letters (PLL). While countries can attribute more than the amount in the PLL towards GBV, they cannot attribute less.

Examples of common gender activities have been included under each program and subprogram area description. The funding toward these activities should be tagged with the appropriate gender cross-cutting attribute. Examples of activities for "Preventing and Responding to Gender-Based Violence" include:

- Collection and Use of Gender-related Strategic Information: assess differences in power and gender norms that perpetuate GBV as well as gender and societal norms that may facilitate protective actions against GBV and changes in attitude and behaviors; analysis of existing data on different types of GBV disaggregated by sex, age and geography, and in relation the HIV epidemiology to identify priority interventions and focus in the context of PEPFAR programs; analysis of treatment, care and referral services data by sex and age to ensure the unique needs of actual and potential victims are being met; employ rapid assessment, situational analyses and other quantitative and qualitative methods to understand norms and inequalities perpetuating GBV.
- Implementation: Screening and counseling for GBV within HIV/AIDS prevention, care, and treatment programs; strengthening referrals from HIV/AIDS services to GBV services and vice-versa; strengthening post-rape care services, including the provision of HIV post-exposure prophylaxis (PEP); interventions aimed at preventing GBV, including

interpersonal communication, community mobilization and mass media activities; programs that address societal and community norms that perpetuate violence against women and girls and other marginalized populations; that promote gender equality; and that build conflict resolution skills; strengthening linkages between health, legal, law enforcement, and judicial services and programs to prevent and mitigate gender-based violence; interventions that seek to reduce GBV directed at children and related child protection programs; support for review, revision, and enforcement of laws and for legal services relating to GBV, including strategies to more effectively protect young victims and punish perpetrators

- Capacity building: capacity building for U.S. government staff and implementing partners on how to integrate GBV into HIV prevention, care, and treatment programs; capacity building for Ministry of Women's Affairs, Ministry of Health or other in-line Ministries to strengthen national GBV programs and guidelines; pre and in-service training on the identification, response to and referral for cases of intimate-partner violence, sexual violence and other types of GBV; assist in development and implementation of agency-, government-, or portfolio-wide GBV strategy
- Monitoring and Evaluation: strengthening national and district monitoring and reporting systems to capture information on provision of GBV programs and services, including HIV PEP provision and completion within health facilities

This cross-cutting attribute requires manual data entry.

Gender: Gender Equality

This cross-cutting attribution should capture all activities aimed at ensuring that men and women are treated without discrimination and have equal access to healthcare, contribute to health development and benefit from the results by taking specific measures to reduce gender inequities within HIV prevention, care, and treatment programs. This would consist of all activities to integrate gender into HIV prevention, care, and treatment and activities that fall under PEPFAR's gender strategic focus areas:

- Working to change harmful gender norms and promoting nondiscrimination
- Promoting gender-related policies and laws that increase legal protection
- Increase nondiscriminatory access to income and productive resources, including education
- Nondiscrimination in HIV prevention, care, treatment, and support

Examples of these activities include:

- Collection and use of Gender-related Strategic Information: Analysis of existing HIV prevention, care, and treatment portfolios and/or individual programs to understand and ensure appropriate response to: gender norms, relations and inequities that affect health outcomes; variation across populations and population subsets (by sex and age) in terms of gender norms, roles and resource needs; differences in power that affect access to and control over resources between women and men, girls and boys, which are relevant to health objectives; key gaps and successful programs in gender integration across HIV prevention, care, and treatment; analysis of access and adherence to treatment includes analysis of data by sex and age and assessment of barriers to service by men and women; employ rapid assessment, situational analyses and other quantitative and qualitative methods to understand gender norms and inequalities in the context of HIV prevalence and programming

- Implementation of: HIV prevention interventions redressing identified gender inequalities; Legal, financial or health literacy programs for women and girls; programs designed to reduce HIV that addresses the biological, cultural, and social factors that disproportionately impact the vulnerability of women, men, or transgender people to the disease, depending of the setting and type of epidemic; a PMTCT or HTS program that implement interventions to increase men's meaningful participation in and use of services; specific programming for out-of-school adolescent and pre-adolescents who are often the most vulnerable, including males and married adolescent girls; male circumcision programs that include efforts to reach female partners, mothers and other women in the community and incorporate messages around gender norms in pre and post counseling
- Capacity building: assist in development and implementation of agency-, government-, or portfolio-wide gender strategy; conduct training for U.S. government staff and implementing partners on women, girls, and gender equality issues, as well as capacity building on how to integrate gender into HIV prevention, care, and treatment programs; capacity building for Ministry of Women's Affairs or the Gender Unit within a Ministry of Health; capacity building interventions for HIV-positive women to assume leadership roles in the community and programs; training for health service providers on unique needs and risks of specific sub-populations such as adolescent girls and older, sexually-active men
- Monitoring and Evaluation: of programs and services using standardized indicators and strengthening monitoring systems be able to document and report on accessibility, availability, quality, coverage and impact of gender equality activities; ensure that data is disaggregated by sex and age

This cross-cutting attribute requires manual data entry.

TB/HIV

This cross-cutting attribution should capture all activities aimed at integrated tuberculosis/HIV activities, including exams, clinical monitoring, related laboratory services, treatment and prevention of tuberculosis (including medication), as well as screening and referral of TB clinic clients for HIV testing and clinical care. The location of HIV/TB activities can include general medical settings, HIV/AIDS clinics, home-based care and traditional TB clinics and hospitals. Pediatric TB/HIV services should be included in this attribution. This cross-cutting attribute requires manual data entry.

Program Design and Learning

This attribution covers program area components of program design and performance management and learning. This area supports assessment, special studies and analysis, strategic planning, program and project design, program monitoring (to include baseline studies and other data collection needs) and activities that support learning, knowledge transfer and adaptation of projects. Assessment includes the examination of the state of a country or sector context to inform project design but does not include evaluation of USG-funded activities (please see the Evaluation attribute for a definition of evaluation). Special studies or analysis could support strategic or project planning or include research for general learning that is not necessarily related to the performance of USG-funded activities. This may also include the preparation of strategic plans and other short-term programming tasks, assessment of the potential of information and communication technologies to enhance performance throughout the program cycle or dissemination of best practices and lessons learned. This cross-cutting attribute requires manual data entry.

Evaluation for Improving Program Effectiveness

Evaluation is the systematic collection and analysis of information about the characteristics and outcomes of programs and projects as a basis for judgments, to improve effectiveness and inform decisions about current and future programming. Evaluations are distinct from (a) needs assessments, which are designed to examine country or sector context to inform project design, (b) internal informal reviews of projects and (c) audits (conducted either internally or by an external audience). Such efforts should not be included in the Evaluation attribution. However, evaluability assessments -- those assessments completed with the purpose of determining whether an evaluation of an activity can be conducted -- should be included in Evalution. This should include all evaluations designed and funded with foreign assistance funding, including the components of contracts with task orders for evaluations (regardless of the mechanism). It should also include all independent contractors hired solely to produce an evaluation(s); all other contractors (e.g., those whose job responsibilities may include support or management of evaluation but not the production of an evaluation as a deliverable) should not be included. This cross-cutting attribute requires manual data entry.

Cross-Cutting Climate Attributions

OUs should consider where programming planned for an HIV purpose meets one of the three cross-cutting attributions listed below and attribute funding appropriately. OUs should also consider where incorporating climate-related elements listed in the cross-cutting attributions below into existing programs would help further the HIV epidemic control and prevention goals and allow for attribution of funding to a cross-cutting climate attribution. In no case should climate related activities that aren't linked to HIV epidemic control or prevention be undertaken.

Avoiding Multiple Attributions:

Please note that a given dollar can only be attributed to one of the three climate cross-cutting attributions. For example, if funds are attributed to the Adaptation Indirect Cross-Cutting Attribution, they may not also be attributed to the Clean Energy Indirect or Sustainable Landscapes Indirect Cross-Cutting Attribution, to comply with international reporting requirements and avoid double counting. However, a given activity may attribute specific portions of its funding to separate key issues.

Adaptation Indirect Cross-Cutting Attribution:

Programs that enhance resilience and reduce vulnerability of people, places or livelihoods to climate variability and change, and related extreme weather events should attribute funding to the Adaptation Indirect Key Issue. Funding attributed to the Adaptation Indirect Key Issue may include activities from a broad array of program areas, including but not limited to national and sub-national adaptation planning, agriculture, food security, nutrition, natural resource management, infrastructure, health, water, disaster preparedness and recovery, disaster risk finance, governance, economic growth, education, urban resilience, coastal management, and conflict prevention. Programs or activities that attribute funding to the Adaptation Indirect Cross Cutting Attribution seek to address or mainstream climate change adaptation in their programming. NOTE: Funding related to multi-month dispensing of ARVs should not be included in this cross-cutting attribution. GHSD will report centrally on MMD funding that contributes to this attribution.

In general adaptation mainstreaming and scaling activities achieve one or more of the following results:

- Deepen global understanding of climate risks, vulnerabilities, and adaptation solutions while supporting expanded development, innovation, use, and delivery of climate information services, decision support tools, and early warning systems.
- Support formal and informal governance and management processes to address climate-related risks, including activities that improve the capacity of national, sub-national and municipal level governments to assess and embed climate risks into their budgets, plans, policies, and operations;
- Support locally led adaptation that enables climate-vulnerable communities and people to meaningfully participate in and lead adaptation-related decisions;
- Support actions that increase resilience to weather- and climate-related risks. This may include actions that were taken because of the climate risk management process if those actions help the activity adapt to the impacts of climate change;
- Support and accelerate financing of adaptation measures by contributing to and shaping new and existing multilateral and bilateral adaptation funds, supporting multiple climate risk finance strategies, strengthening capacity to access finance for adaptation and develop bankable investments, and striving to mobilize private capital.

Clean Energy Indirect Cross-Cutting Attribution:

Clean Energy programs and activities can enable reliable, efficient, sustainable, and secure energy systems by promoting and enabling the production, procurement, and use of zero-carbon and clean energy technologies; carbon-intensive energy engagements, which would not qualify as clean energy programs, are detailed in the administration's Interim International Energy Guidance (detailed below; "Guidance") which specifies a threshold for lifecycle greenhouse gas emissions. Clean Energy programs also may include other climate mitigation activities that do not fully fit into the Sustainable Landscapes category and that significantly reduce and/or avoid greenhouse gas (GHG) and other climate-warming emissions while improving livelihoods. Clean energy activities include, but are not limited to, the following:

- Direct expenditures on the promotion, deployment, and management of renewable energy in all end-use sectors.
- Work on enabling technologies and activities, including but not limited to energy storage, smart grids, and the deployment and management of energy efficiency and demand-side management measures (including efficient appliances and machinery, efficient building designs, and consumer behavior change) designed to reduce energy intensity and moderate demand is also permitted. End-use energy efficiency and flexible demand are essential to scaling up renewable energy, including in areas such as transportation, industry, and building systems, because they enhance system operations to manage renewable energy intermittency, improve the affordability of distributed renewable energy systems, reduce the cost of supply, and improve utility performance.
- Policies and projects that reduce methane emissions in the solid waste and wastewater sectors across the entire waste value chain, including but not limited to, waste reduction, organics diversion from the waste stream, solid waste management, landfill gas capture, and wastewater management improvements

Sustainable Landscapes Indirect Cross-Cutting Attribution:

Sustainable Landscapes programs reduce greenhouse gas emissions from land by promoting sustainable land use practices that reduce emissions or increase carbon sequestration. These programs support the implementation of natural climate solutions (NCS), which reduce net greenhouse gas emissions through the conservation, management, and restoration of forests,

mangroves, and other ecosystems, as well as low emissions practices in agriculture and other production systems, while supporting economic growth, resilience, and other co-benefits.

Sustainable Landscapes programs help countries achieve their international climate commitments such as Nationally Determined Contributions and Sustainable Development Goals. Activities must focus on reducing emissions, and can include low emissions land use planning; Reducing Emissions from Deforestation and Forest Degradation (REDD+);

improved data and analytical tools; monitoring, reporting, and verification systems; enabling laws and policies; effective implementing institutions; social and environmental safeguards; access to finance; mobilizing finance; work with banks, financial institutions, and participants in commodity supply chains; technical assistance, promotion of rule-of-law, governance, transparency, and programs to counter corruption; promoting enabling environments, including for engagement in market mechanisms and results-based finance; assistance with national policy; economic incentives; and low emissions agriculture. Sustainable Landscapes work should ultimately contribute to a coherent approach to reduce emissions at scale.

The primary intent of indirect programs need not be to reduce emissions or enhance sequestration, but as a co-benefit of program interventions they should have a reasonable expectation of reducing emissions from land use or enhancing sequestration or improving the policy or other enabling conditions that will lead to emissions reduction or sequestration from land use.

Illustrative Examples

- Supporting a biodiversity conservation project that leads to reduced deforestation and associated emissions;
- Creation or effective management of protected areas where there is a risk of illegal deforestation, degradation or land conversion that would result in increased emissions;
- Improving land tenure systems that result in communities incentivized to manage and restore forested areas, resulting in increased carbon sequestration in tree biomass;
- Land tenure reform or improved land use planning for agriculture that results in reducing the conversion of high carbon natural habitats and associated emissions;
- Restoring wetlands to increase fisheries production that also returns wetland carbon storage potential, thus increasing carbon sequestration;
- Supporting an agricultural activity that promotes the incorporation of agricultural residue, leading to lower use of nitrogen fertilizers and associated emissions;
- Working on pasture management to implement improved grazing techniques and fire reduction methods, resulting in improved grassland health and greater carbon sequestration in the soil;
- Increasing tree cover on the landscape through practices such as living fences, shelterbelts and windbreaks, boundary trees and alley cropping, resulting in increased carbon sequestration;
- Developing economic incentives or alternative livelihoods to reduce the conversion of ecosystems to protect biodiversity, watersheds, or other ecosystem services that also will result in reduced emissions.

Cross-Cutting Initiatives no longer active:

COVID Adaptation

This cross-cutting attribute captured modifications to PEPFAR programs to adapt to COVID-19. PEPFAR activities should be implemented per the COP/ROP; however, if certain modifications to activities are required to ensure continuity of HIV services in the context of COVID-19 and they comply with the PEPFAR Technical Guidance in Context of COVID-19 Pandemic, the adaptations to the approved COP budget should be captured under the COVID Adaptation cross-cutting attribute after receiving S/GAC approval as well as concurrence by the Field interagency team and clearance by Agency HQ.

Scenarios for use of COVID adaptations may include:

- Programmatic adaptations that can be fully undertaken within the existing COP plan and involve shifting approved COP outlays within a mechanism that would not otherwise require an OPU as the changes do not affect budget codes (COP 20 and prior) or earmarks.
- Programmatic adaptations that can be fully undertaken within the existing COP plan and involve shifting approved COP outlays within a mechanism that would normally require an OPU as the changes affect budget codes (COP 20 and prior) or earmarks.
- Programmatic adaptations that can only be undertaken by shifting approved COP outlays between mechanisms.
- Programmatic adaptations are those that can only be undertaken by increasing the total COP envelope for a given OU.