PEPFAR Financial Classification Reference Guide

Version 2.1

May 2020

Abbreviations

AGYW	Adolescent girls and young women
AIDS	Acquired immune deficiency syndrome
ART	Antiretroviral therapy
ARV	Antiretrovirals
ASP	Above-site program
COP	Country operational plan
CS	Centrally supported
C&T	Care and treatment
DATIM	PEPFAR Data for Accountability, Transparency, and Impact Monitoring system
D&B	Dun and Broadstreet, Inc
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
HBHC	PEPFAR budget code for adult care and support
HIV	Human immunodeficiency virus
HIVDR	HIV drug resistance
HKID	PEPFAR budget code for orphans and vulnerable children
HMBL	PEPFAR budget code for blood safety
HMIN	PEPFAR budget code for injection safety
HMIS	Health management information systems
HOP	Headquarters operational plan
HQ	Headquarters
HRH	Human resources for health
HSS	Health systems strengthening
HTS	HIV testing services
HTXS	PEPFAR budget code for adult treatment activities
IBBS	Integrated bio-behavioural survey
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
MTCT	PEPFAR budget code for prevention of mother-to-child transmission of HIV
NICRA	Negotiated indirect cost rate agreement
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
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	Tuberculosis
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, MMC	Voluntary medical male circumcision
WHO	World Health Organization

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What's New for Version 2.1?

Structure and Scope

Overall the structure of the PEPFAR Financial Classifications Reference Guide includes most of the financial terms and definitions previously found in the annual Country Operational Plan (COP) guidance. As these definitions are typically consistent across years and referring to financial processes and subjects, they are consolidated with other financial classifications.

Updates to Classifications

A few updates have been made to the financial classifications for Cost Categories used in version 2.1.

Cost Category Classification Updates

The following sub costs have been added or revised in the Cost Category classifications. Please see the relevant sections for full definitions

- Personnel: Salaries, wages – healthcare workers has been renamed Personnel: Salaries, wages – healthcare workers – clinical and the definition revised.
- Personnel: Salaries, wages – healthcare workers – ancillary is a new sub-cost category
- Personnel: Salries, wages – other has a revised definition reflecting the creation of the new new sub cost Personnel: Salaries, wages – healthcare workers – ancillary.
- Contractual: Contracted healthcare worker has been renamed Contractual: Contracted healthcare worker – clinical and the definition revised
- Contractual: Contracted healthcare worker – ancillary is a new sub-cost category
- Contractual: Other contracts has a revised definition reflecting the creation of the new sub cost Contrctual: Contracted healthcare worker – ancillary.

Introduction

The PEPFAR financial classification is a structure by which funding for PEPFAR activities and services are uniformly organized, clearly identified, and easily accounted for budgeting and reporting purposes. In this structure, PEPFAR funded activities and services are classified by organization, program (and sub-program), beneficiary (sub beneficiary), and cost category. The unique combinations of programs and beneficiaries are referred to as "Intervention" and are the primary way all PEPFAR funding is classified.

The PEPFAR financial classifications are in addition to existing requirements and regulations governing receipt of federal awards. It is designed to provide greater description of the activities and services that PEPFAR is carrying out to achieve and maintain control of the HIV/AIDS epidemic. Nothing in this guidance should be interpreted to mean that costs or activities which 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.

Structure

The following are basic definitions of the elements 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:

1. Organization: Who is spending?
2. Program: What is the purpose?
3. Beneficiary: Who benefits?
4. Cost: What is purchased?

The combination of a program and beneficiary defines an **intervention**, a set of activities intended to achieve a common outcome for a beneficiary population.

Use of the PEPFAR financial classifications for budgeting

The PEPFAR financial classifications are used for budgeting at the OU COP/ROP strategy level and recorded in the Funding Allocation to Strategy Tool (FAST) and by IPs in their annual work plan budgets. Guidance on prioritized beneficiary populations and allowable activities and costs is provided annually as part of the COP guidance and posted online at https://www.state.gov/reports-pepfar/.

In addition to the PEPFAR financial classifications, PEPFAR budgets are arrayed according to the PEPFAR budget codes, which are defined in the Updated Foreign Assistance Standardized Program Structure and Definitions (2016, https://www.state.gov/f/releases/other/255986.htm#HL). The PEPFAR financial classifications provide more detailed information about PEPFAR activities and services and are used *in addition* to the PEPFAR budget codes.

Use of the PEPFAR financial classifications for expenditure reporting

The PEPFAR financial classifications are common across budget formulation, budget execution and expenditure reporting to allow tracking of actual resource usage against budgeted allocations. Further information about data collection and reporting requirements for PEPFAR expenditure

reporting is found in the PEPFAR Program Expenditure Reporting guidance posted on https://datim.zendesk.com.

PEPFAR Business Cycle and Funding

Operational Plans

Country (COP), Regional (ROP), and Headquarter (HOP) Operational Plans
IPs are allocated the majority of their PEPFAR funding through the Country or Regional Operational Plan (COP or ROP) process. Additional funds are allocated through the Headquarters Operational Plan (HOP) process. The PEPFAR operational plans, including COP, ROP, and HOP budgets serves as the basis for U.S. Congressional notification and tracking of expenditures and targets. Thus, all PEPFAR funding to a COP mechanism shall be reported, even if that funding is HOP or Technical Oversight and Management (TOM).

The Operating Plan planning level represents the total resources (regardless of whether they are new resources or prior year applied pipeline resources) that a country, region, or Agency HQ plans to outlay to achieve approved targets during the 12-month fiscal year. All outlays anticipated to occur during the implementation period must be included within the planning level. This includes outlays for all mechanisms: new, continuing, and closing.

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

Initiatives

Initiatives are time-bound strategies defined by a common purpose to approach and resolve a key problem or barrier in a new way or through additional resources (such as a surge). Initiatives may be implemented across multiple fiscal years, OUs and countries, federal awards, and program areas.

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).

Previously new funding sources included Global HIV_AIDS Initiative (GHAI), Child Survival and Health (CSH) Account (FYs 2007 and prior), and the Global Health and Child Survival (GHCS) Account (FY 2008-FY 2011) which was applicable for USAID activities only. The GAP account was formerly called "Base (GAP Account)," and is applicable for HHS/CDC activities only.

Organization

The first question answered by the PEPFAR financial classification is the identification of who is spending the money?   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 by supported country. The classification of OUs may be updated periodically. PEPFAR OUs, supported countries, and geographic organizational hierarchies for the subnational units (SNU) within countries is based on a common structure available at (https://data.pepfar.gov/).

Implementing partner (IP)

Implementing partners (IP), also known as the Prime partner, prime recipient, principal recipient, or awardee are the organizations who have received an award directly from a Federal awarding agency. IPs have contractual obligations defined in the awards. IPs are responsible for budgeting and reporting on the full amount of PEPFAR funding, including that, which is sub awarded. IPs are uniquely identified using their DUNS number and entity details are maintained via the DUNS registration on sam.gov.

A prime partner is an organization that receives funding directly from, and has a direct legal relationship (contract, cooperative agreement, grant, etc.) 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, the lead partner is the prime, and any other partners in the consortium should be considered sub-partners.

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". Implementing Agencies should support G2G implementing partners to ensure that the host country government's DUNS registration on sam.gov correctly reflects 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. Subrecipient are uniquely identified using their DUNS number and entity details are maintained via the DUNS 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 PartnerUnder PEPFAR, a "local partner" may be an individual, a sole proprietorship, or an entity. However, to be considered a local partner, the applicant must submit supporting documentation demonstrating their organization meets at least one of the three criteria listed below.

(1) an individual must be a citizen or lawfully admitted permanent resident of and have his/her principal place of business in the country served by the PEPFAR program through an Implementing Mechanism with which the individual is or may become involved, and a sole proprietorship must be owned by such an individual; or

(2) an entity (e.g., a corporation or partnership):

    a) 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 or may become involved;

    b) must be at 75% beneficially owned by individuals who are citizens or lawfully admitted permanent residents of that same country, per sub-paragraph (2)(a),;

    c) at least 75% of the entity's staff (senior, mid-level, support) must be citizens or lawfully admitted permanent residents of that same country, per sub-paragraph (2)(a), and at least 75% of the entity's senior staff (i.e., managerial and professional personnel) must be citizens or lawfully admitted permanent residents of such country; and

    d) 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; or

(3) 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 is defined as a fully or partially government-owned or government-funded organization. Such enterprises may function through a board of directors, similar to private corporations. However, ultimate control over the organization rests with the government.

Federal Award

A federal award is the legal promise the US Federal government has made to pay a recipient for the delivery of goods, the rendering of services, or as unrequited payments in the form of grants. 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, grant, cooperative agreement, etc. Most PEPFAR funding is awarded through two procurement types: grants and cooperative agreements. Further information about differences between grants and cooperative agreements can be found 31 U.S.C. Chapter 63.

Award Number

Awards are uniquely identified by their Award number, previously referred to as the IM Agreement number. This numbering is specific to the funding Agency system. Award numbers are not specific to PEPFAR and can be used to search other federal awards on USAspending.gov.

Procurement Type

•   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 or in the case of a host country contract, the partner government agency that is a principal signatory party to the instrument. 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 of support or stimulation authorized by Federal statute and where substantial involvement by the U.S.

government is anticipated. Note: Participating Agency Service Agreements (PASAs) should be listed as cooperative agreements.

•   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 of support or stimulation authorized by Federal statute and where substantial involvement by U.S. government is not anticipated.

•   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.

•   Inter-agency Agreement (IAA) - An Inter-Agency Agreement is a mechanism that may be 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 USG Agency (Agency)

Note that all of the costs associated with a U.S. government agency's activities in a country, i.e., costs of doing PEPFAR business or "Management and Operations" costs (including staffing to support technical assistance), si recorded in the M&O section. Technical staff salaries are attributed to the applicable budget code through the M&O section, not through implementing mechanisms. Peace Corps volunteers are to be planned and reported under M&O.

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 ID is a unique, system generated identifier within PEPFAR, not linked to other identifiers for US government funding. The Mech ID is common throughout PEPFAR reporting, i.e., the Mech ID in FACTS Info is also the Mech ID used in Data for Accountability, Transparency and Impact Monitoring (DATIM). Mechanism names are used to help identify quickly the program being implemented by the IP in the country.

Classification: Program

The Program classification is the broadest aggregation of PEPFAR efforts stated as a general purpose. The six major programs encompass everything PEPFAR does to achieve and sustain control of the HIV/AIDS epidemic.

A program is a distinct organization of resources directed toward a specific strategic objective, or a set of activities that achieve a common outcome. A single activity should not be classified in isolation from its broader purpose and common outcome. Same or similar activities may be implemented to achieve different purposes. For example, training as an activity may be used to contribute to most of the programs described below.

Site and above site

The first level of classification for PEFPAR programs is whether the programs take place at 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 major PEPFAR programs, four of which are site-level and two above-site:

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 is disaggregated into subprograms, which are unique to the program. When the activities cannot be disaggregated, funds may be classified under the major program, not disaggregated.

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'. Program activities involving direct interaction with the beneficiary are defined as service delivery. Program activities that support, facilitate, or strengthen the facility, site, service providers, or subnational unit or national system are defined as non-service delivery. All above-site programs are, by definition, non-service delivery.

DSD and TA-SDI

The interaction type classification of *service delivery* and *non-service delivery* in the PEPFAR financial classifications differs in purpose, definition, and use from MER 2.0 use of Direct Service Delivery (DSD), Technical Assistance-Service Delivery Improvement (TA-SDI) and Central Supported (CS) classifications.

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 classified as DSD 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 2.0 Indicator Reference Guide (https://www.state.gov/pepfar-fiscal-year-2020-monitoring-evaluation-and-reporting-guidance/).

Program: Care and treatment (C&T)

All site-level activities for the purpose of HIV care and treatment.

Care and treatment: Not disaggregated – Service delivery

All site-level care and treatment programs **directly consumed** by patients with the specific intent to achieve more than one care and treatment subprogram.

Care and treatment: Not disaggregated – Non-service delivery

All site-level care and treatment programs NOT directly consumed by patients with the specific intent to achieve more than one care and treatment subprogram.

Care and treatment subprograms:

- HIV clinical services
- HIV laboratory services
- HIV drugs

HIV clinical services

All site-level activities for the purpose of 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 counselling; 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.
- Nutritional assessment, counseling, and support for HIV+ adults; activities to address nutritional evaluation and care of malnutrition in HIV+ and exposed infants, children and youth; and therapeutic feeding for clinically malnourished people living with HIV.
- Screening and management of mental health, including sexual identity development, depression, minority stress and trauma.
- Screening and treatment to prevent cervical cancer in all HIV-infected 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.
- All TB screening activities, according to current PEPFAR technical considerations and guidance. Intensified case finding for TB; costs associated with community 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.
- Provision of TB preventive, prophylaxis therapy for all PLHIV, including drug costs and the cost for creation or necessary revisions of data collection tools, according to current PEPFAR technical considerations and guidance.

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.

HIV clinical services – Non-service delivery

All non-service delivery, site-level activities that provide clinical services but do not include interaction with the 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
- Training of healthcare providers on the health needs and rights of key population and on overlapping vulnerabilities
- Training of healthcare providers (including facility- and non-facility-based, healthcare administrators and healthcare regulators) on non-discrimination, duty to treat, informed consent and confidentiality, violence prevention and treatment
- Training on systems for adverse events monitoring, including to comply with mandatory reporting of defined notifiable adverse events (e.g., for VMMC, cervical cancer, etc.) and national pharmacovigilance practices
- Provision of data clerks to sites who are responsible for the completeness and quality of routine patient records (paper or electronic)

Excluded examples:

- Technical assistance provided to district, county, or other subnational or national staff is classified as Above-site programs: Policy, planning, coordination and 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: Policy, planning, coordination and 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
- Laboratory costs for TB/HIV, including equipment, cartridges, reagents, reagent rental agreements, consumables and supplies for TB diagnostic testing, in accordance with PEPFAR technical considerations and guidance.
- 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.

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 and TB
- 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.

HIV drugs

All site-level activities for the procurement and distribution of ARVs.

HIV drugs - Service delivery

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

Included examples:

- ARVs for adult treatment and pediatric treatment
- Distribution, including transportation and short-term storage of ARVs to the site or point of service.
- 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:

- PEPFAR funding for staff or travel to perform 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 essential commodities

Excluded examples:

- National procurement policies or planning and forecasting 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: Policy, planning, coordination and 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.

Notes:

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. Procurement of ARVs may occur under other programs (e.g., Prevention).

Program: Testing (HTS)

All site-level interventions for HIV testing and case identification.

Testing: Not disaggregated – Service delivery

All site-level HIV testing activities with direct interaction with beneficiaries and having the specific intent to achieve both facility-based and community-based testing.

Testing: Not disaggregated – Non-service delivery

All site-level HIV testing activities without direct interaction with beneficiaries but having the specific intent to achieve both facility-based and community-based testing.

Testing subprograms:

- Facility-based testing
- Community-based testing

Facility-based testing

All site-level activities for HIV testing in a facility.

Facility-based testing - Service delivery

All site-level activities for the delivery of HIV testing 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 (PITCT) approaches. Trained lay providers using rapid diagnostic tests. Pre-

test information and post-test counseling. Provider-initiated testing in antenatal clinics (ANC), TB clinics, outpatient settings, inpatient facilities, and other facility settings.
- Referrals and linkages to HIV prevention, treatment and care services and clinical support services when provided as part of HIV testing services and separately from the ART initiation. Linking HTS-users to the appropriate services (e.g., VMMC, PrEP, prevention, TB diagnosis, HIV care and treatment) and tracking those linkages.
- Couple and partner testing. Disclosure support. Partner notifications 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

Excluded examples:

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

Facility-based testing – Non-service delivery

All non-service delivery, site-level activities for strengthening and ensuring quality HIV testing 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 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

Community-based testing

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

Community-based testing - Service delivery

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

Included examples:

- The provision of HTS across the community-based settings (including client and provider-initiated approaches), such as community, work place, mobile outreach, hotspot settings, including VCT and active case finding
- Funding for the provision of trained lay providers using rapid diagnostic tests in community settings
- 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, prevention, TB diagnosis, HIV care and treatment) and tracking those linkages

- Couple and partner testing. Disclosure support. 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 in communities for the purposes of HIV testing services demand creation

Community-based testing – Non-service delivery

Non-service delivery, site-level activities for strengthening and ensuring quality HIV testing 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 settings for HIV RTKs

Program: Prevention (PREV)

All site-level activities for HIV prevention.

Prevention: Not disaggregated - Service delivery

All site-level activities for HIV prevention having 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:

- Community mobilization, behavior and norms change
- Voluntary medical male circumcision (VMMC)
- Pre-exposure prophylaxis (PrEP)
- Condom and lubricant programming
- Medication assisted treatment
- Primary prevention of HIV and sexual violence

Community mobilization, behavior and norms change
All community-level activities for the mobilization, behavior and norms change to prevent HIV.

Community mobilization, behaviour and norms change - 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:

- Information, education, communication (IEC) provided through targeted peer-based or school-based approaches
- Parent/Caregiver programs focused on sexual risk prevention, which includes sexual violence prevention and delaying sexual debut. Curriculum-based parenting skills building interventions that emphasize the benefits of delayed sexual debut for adolescents and the prevention of sexual violence.
- Evidence-based interventions 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 injecting. Referral and linkage to HIV testing and counseling, care and treatment
- All sexual prevention programs targeting key and priority populations, including: Outreach and peer education. Community mobilization and outreach through peer education. Small-group prevention activities, including girls clubs. Hot-spot prevention activities. Social asset building, i.e., safe spaces that primarily focus on HIV prevention and risk reduction for adolescents. Referral to sexual and reproductive health services

Excluded examples:

- IEC through targeted internet approach, social marketing, or targeted mass media campaigns where there is no active or direct interaction with beneficiaries is classified as Community mobilization, behavior and norms change – Non-service delivery
- Community mobilization for increasing demand for a specific HIV prevention program should be classified under the specific program. For example, demand creation for HIV testing should be classified under Testing. Demand creation for HIV care and treatment should be classified under Care & Treatment.

Community mobilization, behavior and norms change – 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:

- IEC provided through targeted internet approach, social marketing, or targeted mass media campaigns
- Training of lay workers and educators, who have a contractual or employee relationship with the IP (or its subawardees) or the host country government, responsible for community mobilization and behavior change programs
- Supervision and mentoring of lay workers and educators, who have a contractual or employee relationship with the IP (or its subawardees) or the host country government, responsible for community mobilization and behavior change programs
- Social mobilization, building community linkage, collaboration and coordination in order 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 behavior change programs

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. By definition, they are also beneficiaries themselves and 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 devises; 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; 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 counselling, 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 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

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

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 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.
- 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
- 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 in order 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.

Medication assisted treatment – Service delivery

All site-level activities for MAT in order 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 for HIV-negative PWID in the MAT program

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

Primary prevention for HIV and sexual violence

All site-level activities for primary prevention of HIV and sexual violence for vulnerable children and adolescents. These activities should primarily focus on boys and girls ages nine to fourteen and should be integrated with DREAMS and OVC programs.

Primary prevention of HIV and sexual violence interventions must align with the approved, evidence-informed programming described in section 6.2.3 of the COP 20 guidance. Primary preventionof HIV and sexual violence – Service delivery

All community-level activities for the primary prevention of HIV and sxual violence for vulnerable children and adolescents where there is direct, active interaction with the intended target population. These activities should primarily focus on boys and girls ages nine to fourteen and should be integrated with DREAMS and OVC programs.

 Included examples:

- • Curriculum-based school and community interventions that include a focus on the following:
- • Healthy relationships, making healthy decisions about sex and sexual consent.
- • Curriculum-based parenting skills building interventions that emphasize the benefits of delayed sexual debut for adolescents and the prevention of sexual violence
- • Social asset building (i.e., safe spaces) that include primary prevention of HIV and sexual violence programming.

Primary prevention of HIV and sexual violence– 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:

- • Training of lay workers and educators, who have a contractual or employee relationship with the IP (or its subawardees) or the host country government, responsible for primary prevention of HIV and sexual violence programs
- • Supervision and mentoring of lay workers and educators, who have a contractual or employee relationship with the IP (or its subawardees) or the host country government, responsible for primary prevention of HIV and sexual violence programs
- • Social mobilization, building community linkage, collaboration and coordination in order to strengthen civil society organizations or structures at the community level to support primary prevention of HIV and sexual violence programs
- • Technical assistance provided at the site level for lay worker and educators responsible for primary prevention of HIV and sexual violence programs

Program: Socio-economic (SE)

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

Socio-economic: Not disaggregated – Service delivery

All site-level, socio-economic activities having direct interaction with beneficiaries and the specific intent to achieve more than one socio-economic subprogram.

Socio-economic: Not disaggregated – Non-service delivery

All site-level, socio-economic activities NOT having direct interaction with beneficiaries but having the specific intent to achieve more than one socio-economic subprogram.

Socio-economic subprograms:

- Case management
- Economic strengthening
- Education assistance
- Food and nutrition
- Psychosocial support
- Legal, human rights and protection

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.

Included examples:

- Recruitment, assessment, case planning and monitoring for PEPFAR beneficiaries including OVC, PLHIV and adolescent girls and young women (AGYW)
- Facilitating uptake of, and monitoring completion of healthcare referrals, with emphasis on HIV prevention, i.e., VMMC for adolescent boys and PMTCT for HIV positive pregnant women, HIV testing, treatment and retention.
- Growth monitoring, nutrition referral and counseling for orphaned, HIV exposed, and infected children, especially those aged < 5 years.
- Facilitating OVC beneficiary access to emergency health and nutrition services to address severe illness or malnutrition

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.

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

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
- Household economic strengthening 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, 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 in order 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
- Training and supervision of economic strengthening professional and lay providers, who have an employee or contractual relationship with the IP, subawardee, 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 for OVC and AGYW 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 IEC 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, including teachers to ensure personnel create child-friendly and HIV/AIDS- and gender-sensitive classrooms
- Financial support provided to schools, for example school block grants, in order 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.

- 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 procurement of adult and pediatric weighing scales, stadiometers, mid-upper arm circumference (MUAC) tapes, and other equipment required to carry out 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 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.
- Provision of food and nutrition activities within the care and support of people infected and affected by HIV/AIDS, including OVC.
- Linkages with "wrap-around" programs that address food security and livelihood assistance needs in the targeted population.

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.
- The cost of training for home-based care providers, lay counselors, and others to enhance their ability to carry out nutritional assessment and counseling.
- Use of appropriate job aids for health care workers.

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, adherence counseling when provided outside of and separate from the HIV clinic
- Activities to support the needs of adolescents with HIV including prevention with positives, support groups, support for transitioning into adult services
- Parenting interventions focused on nurturing, positive discipline, and understanding of developmental stages
- Activities to address trauma related to sexual and gender-based violence (SGBV) and violence against children
- Peer to peer support groups (e.g., Safe spaces, 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 Care & Treatment: HIV clinical services – Service delivery.

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 with an employee or contractual relationship to the IP, the IP's subawardees, or the host-country government providing evidence-based parenting interventions or psychosocial support for beneficiaries including disclosure of HIV status, adherence to treatment, 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

Legal, human rights and protection

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

Legal, human rights and protection - Service delivery

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.

Included examples:

- 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

Legal, human rights and protection support – Non-service delivery

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.

- Technical assistance to site-level staff for service delivery strengthening
- Supervision, training and mentoring of para-legals 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 for how to mitigate risk of violence, including intimate partner violence, gender based violence, child abuse, and violence as a result of 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.

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.

Above-site: Not disaggregated

All above-site activities strengthening the response to HIV with the specific intent to achieve more than one above-site sub-program.

- Procurement and supply chain management
- Health management information systems (HMIS), surveillance, and research
- Human resources for health
- Laboratory systems strengthening
- Blood supply safety
- Injection safety
- Public financial management strengthening
- Policy, planning, coordination and management of disease control programs
- Laws, regulations and 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), surveillance, and research

Above-site activities strengthening HMIS, surveillance and research.

Included examples:

- Data quality assessments
- Support to the MOH to establish and maintain country-wide electronic medical records
- 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
- Build the capacity for the development of national program monitoring systems
- Support the development of country-led processes to establish standard data collection methods to be implemented at the site or above-site level
- Surveys, including HIV drug resistance (HIVDR) surveys, Population HIV Impact Assessments (PHIA), and integrated bio-behavioral surveys (IBBS)
- Support to the host country government to improve its vital registration system
- Epidemiological research
- Support to MOH to improve outbreak monitoring and case-based surveillance approach
- Promoting integrated approaches to improve outcomes 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.

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)
- Introduction of 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)

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 in order 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 the purpose of the testing. 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 quality of laboratory or point-of-care testing is classified as Care & Treatment: HIV laboratory – Non-service delivery.

Blood supply safety

Above-site activities for ensuring blood supply safety.

Included examples:

- Blood safety systems development.
- Activities supporting a nationally-coordinated blood safety program to ensure accessible, safe and adequate and quality blood supply.
- Donor-recruitment, blood collection for blood supply, testing (transfusion-transmissible infections), and appropriate use.

Excluded examples:

- Funding for phlebotomists or other healthcare workers trained to collect blood for the purposes of laboratory testing as part of HIV monitoring HIV treatment or diagnosing opportunistic infections should be classified as Care & Treatment: HIV clinical services – Service delivery.

Injection safety

Above-site activities for ensuring injection safety.

Included examples:

- Healthcare worker injection safety programs, including management of needle sticks and occupational post-exposure prophylaxis (PEP).
- Education of healthcare workers and the community on injection safety.
- Strategies to reduce occupational exposure to blood borne pathogens. Programs to reduce unnecessary injections and promote injection safety. Infection prevention and control including single use syringes and needles, lancets and blood drawing equipment, safety boxes, and gloves. Safe phlebotomy techniques. Universal precautions.

Excluded examples:

- Procurement of safety lancets or sharps disposal for the purpose of HIV testing in a health facility should be classified as Testing: Facility-based testing – 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

- Performing cost-efficiency analysis of PEPFAR interventions or activity-based costing studies, for example cost studies of differentiated antiretroviral therapy service delivery models
- Financing country action plans for public financial management and 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

Excluded examples:

- Financial support provided to the MOH in the form of performance-based funding awards or block grants should be classified according to the purpose of the funding.

Policy, planning, coordination and 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 from national to 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
- Human resources for health-related costs, such as capacity building for policy-makers, etc. 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
- Pooling and purchasing for ensuring financial sustainability of service delivery
- Activities at the local, district, regional and national levels aimed at: Integrated planning, programming, budgeting and financing 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 plans, health sector budget and annual operational plan
- Development and implementation of policy, guidelines and tools (e.g., related to specific technical areas, such as circular, guidelines and protocol development). Development of national strategic plans and annual operational plans and budgets (ensuring linkages to the national health strategic plan).
- Cross-sector policy and planning (for example on social determinants and protection related to justice, housing, labor, poverty and social welfare) and involvement of key populations in planning
- 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

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 Violence Against Children Surveys and child protection committees
- Assessing impact of laws, policies, and practices on informed consent and confidentiality on access to services. Assessment of laws and policies that promote human rights of PLHA, AGYW, and OVC.
- 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 AGYW.
- 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 is classified as Above-site programs: Laws, regulations, and policy environment.

Program: Program management

Above-site activities for managing the Implementing Partner's and Implementing Agencie'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 always be associated with the Non-targeted: Not disaggregated beneficiary group.

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 completion of the direct technical work of the award.

Closeout 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 FAR 4.804-5.

IM program management

Program management and project support activities for the purpose of planning, coordinating and managing the technical programmatic work of the federal award to an implementing partner (IP).

- Overhead costs shared across interventions
- 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 or subgrantees)
- Salaries of support staff assigned exclusively to the PEPFAR award in question (e.g. administrative staff, finance/accounting staff or legal), their fringe benefits, the cost of rent for the PEPFAR project's offices in country (unless shared with other awards and thus already counted in the indirect rate), office supplies related to program management activities.

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. administrative staff, finance/accounting staff or legal), their fringe benefits, facilities costs, travel, and office supplies related to program management activities.

Classification: Beneficiary
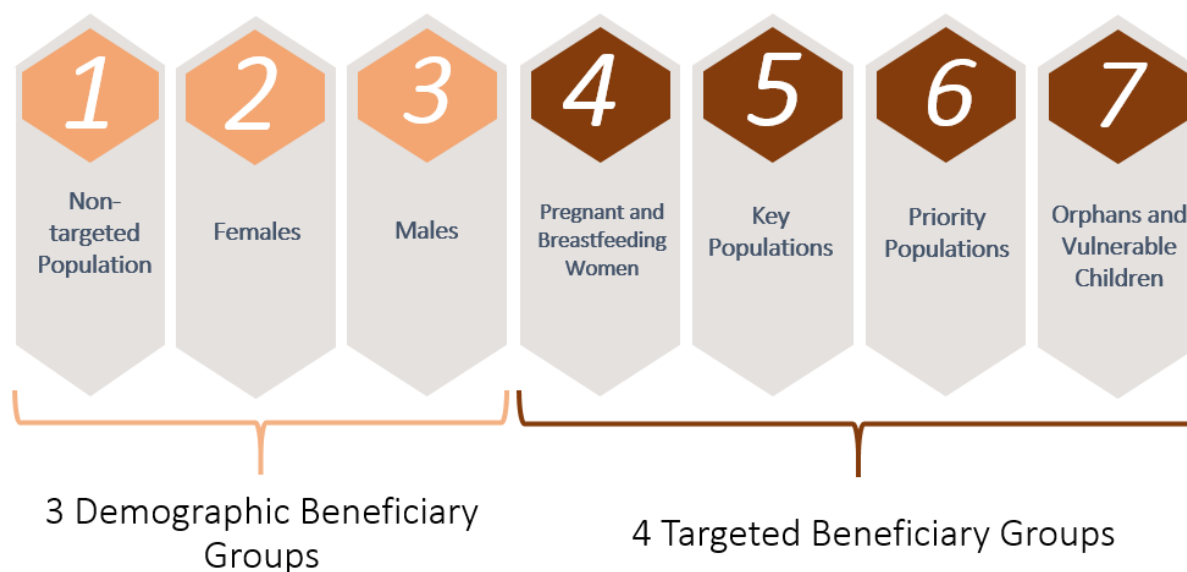
The beneficiary populations are the intended recipients of the PEPFAR programs. The identification of the beneficiary population quantifies the resources specifically allocated to a population. This represents an outcome linked to the resources budgeted or spent, regardless of its effectiveness or effective coverage.

Individuals might belong to more than one category. In these cases what needs to be classified is the expenditure according to the primary objective of the program.

Beneficiaries are identified during program planning not after the fact according to registers or counts of who received the service. For example, if members of a key population group are reached by services at a facility serving the whole community, the expenditure should be accounted for the latter, i.e., non-targeted population. Specific recipients of services will continue to be documented through MER reporting.

There are seven major PEPFAR beneficiaries, three of which are classified according to demographic characteristics and four according to other criteria:

Classification by age and sex:

1. Non-targeted population
2. Females
3. Males

Note that in some cases, an age group might be prioritized and therefore known as a priority population; however, it is still classified according to its age group. Notably, adolescent girls and young women (AGYW) is an age group of the Beneficiary: Female classification.

Classification by other population characteristics:

4. Key populations
5. Pregnant and breastfeeding women
6. Priority populations
7. Orphans and vulnerable children

Beneficiary: Non-targeted population

When there is no explicit intention of directing the benefits to a specific beneficiary population, the program should be classified as Non-targeted population. If the program is targeted to multiple beneficiary populations, where the resources required for the activities are not distinct by beneficiary population, this should also be classified as Non-targeted population.

Non-targeted population: Not disaggregated

Spending targeted to more than one sub beneficiary group of non-targeted population.

Non-targeted population sub beneficiaries:

- Adults (25+ years old), not distinctly targeting by sex
- Young people and adolescents (15-24 years old), not distinctly targeting by sex
- Children (<15 years old), not distinctly targeting by sex

Associated programs:

- Program management should *always* be assigned as Non-targeted population: Not disaggregated.
- Above-site programs are commonly assigned as Non-targeted population: Not disaggregated
- Services in or support to health facilities, which serve a community, including males and females, adults and children, are commonly assigned Non-targeted population: Not disaggregated.

Beneficiary: Females

Activities benefiting the demographic population of females.

Females: Not disaggregated

Spending targeting more than one sub beneficiary group of females.

Females sub beneficiaries:

- Adult women (25+ years old)
- Young women and adolescent females (15-24 years old) (AGYW)
- Girls (<15 years old)

Associated programs:

- Programs, including DREAMS and DREAMS-like initiatives, that target the priority population of AGYW should be classified as Females: Young women and adolescent females.

Beneficiary: Males

Activities benefiting the demographic population of males.

Males: Not disaggregated

Spending targeting more than one sub beneficiary group of males.

Males sub beneficiaries:

- Adult men (25+ years old)
- Young men and adolescent males (15-24 years old)
- Boys (<15 years old)

Associated programs:

- VMMC programs should always be assigned to a Beneficiary: Males whether sub beneficiary is disaggregated by age group or not disaggregated.
- Distinct interventions to 'find men' or activities such as men's clinics that increase the number of male PLHIV who are aware of their HIV status and are initiated on treatment, could be indicated as targeting the Males beneficiary classification.

Beneficiary: Key populations

Activities targeting key populations.

Key Populations: Not disaggregated

Spending targeting more than one sub beneficiary group of key populations.

Key populations sub beneficiaries:

- Men having sex with men
- Transgender people
- Sex workers
- People who inject drugs
- People in prisons and other closed settings

Associated programs:

- HIV care and treatment, 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' beneficiary population.

Note: Financial beneficiary classification is more general and according to the characteristics of the population group benefiting from a specific program. For example, MSM who are also sex workers, transgender who are also sex workers, and female sex workers share the characteristic of being sex workers and can be classified as Key populations: Sex workers.

Beneficiary: Pregnant and breastfeeding women

Activities targeting pregnant and/or breastfeeding women.

There are no sub beneficiaries for the pregnant and breastfeeding women classification.

Beneficiary: Priority populations

Activities targeting priority populations.

Priority populations: Not disaggregated

Spending targeted at more than one sub beneficiary group of priority. Other priority populations not specifically indicated as a sub beneficiary include people who use non-injecting drugs.

Priority populations sub beneficiaries:

- Military and other uniformed services
- Mobile populations include: fisher folk, farm workers, miners and mine workers, migrant workers, truck drivers/transport workers, and commercial drivers
- Displaced persons include refugees who are externally displaced or internally displaced populations
- Clients of sex workers

Notes:
- Programs, including DREAMS and DREAMS-like initiatives, that target the priority population of AGYW should be classified as Females: Young women and adolescent females. Therefore, there may be reporting against the PP_PREV MER indicator even with no budget or expenditures reported for the Priority population's beneficiary classification.

Beneficiary: Orphans and vulnerable children (OVC)

Activities targeting the population of OVC.

OVC and care givers: Not disaggregated

Spending targeting both sub beneficiary groups of OVC.

Orphans and vulnerable children sub beneficiaries:

- Orphans and vulnerable children
- OVC care givers

Classification: Cost Category

A cost category specifies what is purchased with PEPFAR money.

There are two cost category classification -- one is for Implementing Partner cost and an other 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 costs should be reported either under direct or indirect costs as applicable.

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; those costs are included in the Subrecipient cost category.

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 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 including 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 characterized as being disbursed at regularly scheduled intervals in expected denominations. There is an employment relationship between the IP and the individual.

Excluded costs:

- 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 clinical healthcare 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: Contracted healthcare workers - clinical.
- 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 salaries and wages, excluding benefits, for ancillary healthcare workers.

Included costs:

- Salaries for persons employed by the IP as ancillary workers who have non clinical training and provide services directly to the client. 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 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, psychologist, 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 the 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 characterized 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, it is not expected that budget or expenditure for this cost category would 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, military leave, and the like
- 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 OMB Circular A-122), 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 in order 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 OMB Circular A-122 travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by IP employees who are on official business of the non-profit organization. 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.

Excluded costs:

- Participant travel for training (e.g., per diems paid to participants) is classified as Training.
- 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 the standard accounting and management practices within the IP.

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 benefitting 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 benefitting country.

Included costs:

- Vehicle hire, taxi fare, bus fare, boat fare, air plane 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 the lesser of the capitalization level established by the IP for financial statement purposes, or $5,000. Shipping, delivery, and installation, if necessary, are a normal part of the cost of equipment and should be included.

Excluded costs:

- 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, unless the item is part of a larger system. For example, if the item is part of the organization's information technology system, it is considered equipment regardless of its unit cost.

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.
- If the IP has established as part of their financial management and controls a lower capitalization level for the definition of equipment, that lesser value applies. Reporting of expenditure for equipment or supplies should be consistent across the IP's financial statements, Federal financial reporting, and PEPFAR program expenditures and budgets.

Equipment sub cost categories:

- Health equipment
- Non-health equipment
- Motor vehicles

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, 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.

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).
- Budget and expenditure for health equipment should be classified under either a site-level or an above-site level program and not to Program management.

Non-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 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
- Furniture for office or clinics, as allowed under the award, if purchase price $5,000 or more and useful life greater than 1 year and not considered to be permanent fixtures to the building

Excluded costs:

- Equipment for renovation and construction is classified under Cost category: Construction
- Non-health equipment that is considered maintenance of equipment not included in the acquisition cost of the equipment is classified under Contractual – Other contracts.

Motor vehicles

Direct costs for the purchase or lease of motor vehicles 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 as allowed under award and procured by the IP, including procurement of vehicles by the IP for use by a subrecipient or subgrantee.

Cost: Supplies

Direct costs of all consumable materials costing less than $5,000 per unit; 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.

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) budgeting and reporting required for health supplies
- Costs of Pharmaceuticals should not be reported as Program management, but should be assigned to a technical intervention whose outcome is related to improving health.

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
- Costs of Health product – non pharmaceuticals should not be reported as Program management, but should be assigned to a technical intervention whose outcome is 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, cell phones, non-health supplies that do not meet the definition of equipment
- Uniforms, text books, 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 purchase price less than $5,000

Notes:

- As per OMB A-122, purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.
- Supplies for non-monetary forms of support (e.g., cash or electronic bank transfers) for the provision of HIV services. Other supplies sub cost category would include mobile phones, mobile phone credits, meals, bicycles or motorbikes (if less than <$5,000), or job aids that can be used outside of HIV or in other jobs such as in private practice or other in-kind support.

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 the purposes of construction are classified as Construction.
- Contracts for the purposes of training 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: clincal
- Contracted healthcare worker: ancillary
- Contracted interventions
- Other contracts

Notes:

- To understand 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 persons to provide direct clinical services to clients. Contracted clinical professionals include doctors, nurses, midwives, clinical officers, clinical social works, medical and nursing assistants, auxiliary nurses, auxiliary midwives and testing and counseling providers who <u>do not</u> 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 who are contracted by the IP to provide guidance, mentoring or supervision or other non-service delivery programmatic activities should be classified as Contracted interventions.
- Professional healthcare workers who are 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 persons 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 persons 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, psycology assistant, and social welfare assistants

Contracted interventions

Direct cost of an award 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
- Small grants
- 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 services delivery purposes, usually managerial, administrative, operational support, or technical.

Included costs:

- Audit charges, 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.
- Space rent, utilities, telephone and internet communications services, 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 budget or expenditure for this cost category would be further disaggregated through PEPFAR expenditure reporting.

Construction budget and expenses would be as defined in the terms of the IP's federal award, and generally means: 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.

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

Included costs:

- Venue hire, audiovisual equipment
- Contracted trainers, logistical support for the training or meeting
- Training or meeting materials and supplies
- Meals, per diems or travel expenses for participants in the training, meeting, conference
- Fees for training, conference attendance

Excluded costs:

- Salaries for IP employees who provide training should be classified under Personnel: Other staff

Cost: Subrecipient

A subrecipient is defined as a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program.

There are no sub cost categories for the Subrecipient classification; each subrecipient should array budget and expenditure to the same set of cost categories as the implementing partner.

Excluded costs:

- Subawards that meet the definition of small grants (e.g., those less than $25,000) should not be reported under subrecipient, they are classified as Contractual: Contracted interventions

Note: The implementing partner is responsible for reporting all payments to subrecipients. Implementing partner's subrecipient costs should be equal to the sum payments to all subrecipients

An IP must report all PEPFAR funds expended during the previous fiscal year, including funds subawarded to a subrecipient.

All funds subawarded to subrecipients must be reported by subrecipient name and intervention, i.e., by program and beneficiary classification. Subrecipient budgets and expenditures do not need to be reported by cost category. For additional information see instruction for preparing the expenditure reporting template at https://datim.zendesk.com.

Cost: Other

Direct costs that do not fit any of the aforementioned categories.

Excluded costs:

- Indirect costs are classified as Indirect.

Other sub cost categories:

- Financial support for beneficiaries
- Other

Financial support for beneficiaries

Direct costs of financial support for beneficiaries.

Included costs:

- Cash transfers, cash incentives for programmatic purposes paid to beneficiaries even when paid via check or electronic funds transfer
- Cash paid for travel to clinic for patients
- Access to credit, small savings groups, or microloans for beneficiaries
- Cash incentives paid for education assistance to incentivize attendance at and progression in school

Excluded costs:

- Per diems paid for participants in training or meetings should be classified as Training
- Non-cash, non-financial support for beneficiaries should classified under supplies or equipment, according to the cost of the goods procured and useful life. For example, purchase of school uniforms or text books for education assistance 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 or its subawardees 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 or its subawardees or the host country government, peer educators may also be considered beneficiaries.

Other

Direct costs that do not fit any of the aforementioned direct cost categories.

Excluded costs:

- Any cost that is defined above should not be classified as other.
- Costs that are inclusive of two or more cost categories above should not be reported as other for the purposes of avoiding disaggregation.

Notes:

- The Other: Other cost categories and sub cost categories should be rarely used. Rather, care should be taken to identify the appropriate classification and allocation to one of the specified direct cost categories.
- The Other: Other cost categories and sub cost categories should not be used where disaggregation to one of the specified direct cost, cost categories were not documented, i.e., as a replacement for the required reporting of the sub cost categories. Questions on how to allocate budget or expenses should be discussed with PEPFAR Implementing Agency personnel responsible for the IP award (e.g., Agreement or Contract Officer Representative or Project Officer or Activity Manager) prior to reporting.

Cost: Indirect

Indirect costs that were not charged as direct; costs not easily assignable to specific awards and activities because a direct relationship to cost objectives cannot be shown or would be arbitrary.

Most often, the term "indirect costs" is used to indicate costs that are incurred to support the overall operation of the organization.

According to OMB Circular A-122: "Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective."

An indirect cost rate is simply a device for determining fairly and conveniently within the boundaries of sound administrative principles, what proportion of indirect cost each program should bear. An indirect cost rate is the ratio between the total indirect expenses and some direct cost base. As per OMB Circular A-122, the IP may have established a Negotiated Indirect Cost Rate Agreement (NICRA) or Facilities and Administration (F&A) rate; both would also be classified as Indirect cost category. Based on the terms of the IP's federal award, and in accordance with OMB Circular A-122, there may be other allowable indirect costs other than NICRA and F&A; if so, any indirect costs on the award should be classified under the Indirect cost category.

Indirect costs should always be assigned to Program management program classification and therefore Non-targeted-not disaggregated sub beneficiary classification.

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 between with in the budget and reporting fiscal.

The 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. These types of activities should be entered directly into the appropriate program area budget code in an Implementing Mechanism template.

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 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 <u>shared common</u> administrative support services; and <u>Equitably distribute</u> 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 shift funds at a later date. 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 into, 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.

Budget Codes and Cross Cutting Attributes

Budget Codes

PEPFAR budget codes are defined under the Health Program Area in the Foreign Assistance Program Structure and Definition.

PROGRAM AREA HL.1: HIV/AIDS

Definition: Reduce the transmission and impact of HIV/AIDS through support for prevention, care and treatment programs.

Program Element HL.1.1: Preventing Mother-to-Child Transmission (MTCT)

Definition: Activities (including training) aimed at preventing mother-to-child HIV transmission, including ARV prophylaxis for HIV-infected pregnant women and newborns and counseling and support for maternal nutrition. PMTCT-plus ART activities should be described under ARV Drugs and Adult Treatment. Funding for HIV counseling and testing in the context of preventing mother-to-child transmission can be coded under PMTCT or Counseling and Testing; targets should be included in PMTCT. Early infant diagnosis should be included under Pediatric Care.

Program Element HL.1.2: Sexual Prevention - Abstinence/Be Faithful (HVAB)

Definition: Activities (including training) to promote abstinence, fidelity, reducing multiple and concurrent partners, and related social and community norms that impact these behaviors. Activities should address programming for both adolescents and adults. For sexually active individuals, it is anticipated that programs will include funding from both AIDS/Abstinence/Be Faithful (HVAB) and AIDS/Other Prevention (HVOP).

Age Group	Budget Codes & Intervention Examples	Application of Budget Codes
9-14	**HVAB/Y** • School-based or community-based HIV prevention • School-based or community-based violence prevention • Social Asset Building • Parent/Caregiver programs focused on primary prevention, which includes sexual violence prevention, delaying sexual debut • Community Mobilization & Norms Change **HKID** • Education subsidies • Household Economic Strengthening (HES) • Post-violence Care (non-clinical services)[+]	• HVAB/Y should be used in this group, when the program emphasis is on intervening BEFORE risk occurs: evidence-based primary prevention of sexual violence and HIV for 9 to 14 year olds. This primary prevention includes programming to support healthy decisions, and to help communities and families surround these youth with support and education, and should be integrated with orphans and vulnerable children (OVC) programs. • Should include sexual violence prevention and be included in the GBV cross-cutting attribution
15-19	**HVAB/Y and/or HVOP** • School-based or community-based HIV prevention	• Focus in this group should include preventing sexual violence and HIV through primary prevention and developmentally appropriate

	- School-based or community-based violence prevention - Social Asset Building - Parent/Caregiver programs focused on primary prevention, which includes sexual violence prevention and delaying sexual debut - Community Mobilization & Norms Change **HVOP** - Condom promotion and distribution^ - PrEP[+] - Post-violence Care[+] **HKID** - Education subsidies (HKID funding may be used to enable children >age 18 to complete secondary school) - Combination socioeconomic approaches, including HES	risk reduction as exposures increase (e.g., information about and provision of behavioral interventions supporting condom use and PrEP, the importance of limiting the number of lifetime sex partners). Delaying sexual debut when they have the ability to do so (especially for the youngest of this age group) and employing consistent safer sex practices when they choose to engage in sexual activity in the future is addressed. Therefore, HVAB/Y and HVOP budget codes should be used more equally in this group.
20-24	**HVOP** - Community-based HIV prevention - Community-based violence prevention - Social Asset Building - Community Mobilization & Norms Change **HVOP** - Condom promotion, demand generation and distribution^ - PrEP[+] - Post-violence Care[+] - Combination socioeconomic approaches, including HES	- HVOP should be used most heavily in this group, because by this age, the majority of the group is sexually active and a large percentage has been exposed to sexual violence. Therefore, the program emphasis is mostly about risk reduction (e.g., demand creation and provision of condoms and PrEP, the importance of limiting the number of lifetime sex partners).

[+] PrEP and PEP commodities should be budgeted under HTXD.
^ Condom and lubricant commodities should be budgeted using HOP funding (see Section 3 for details). Condom programming and demand creation should be budgeted under HVOP using COP funds.

Program Element HL.1.3: Biomedical Prevention - Blood Safety (HMBL)
Definition: Activities supporting a nationally-coordinated blood program to ensure a safe and adequate blood supply including: infrastructure and policies; donor recruitment activities, blood collection, testing for transfusion-transmissible infections, component preparation, storage and distribution; appropriate clinical use of blood, transfusion procedures and hemovigilance; training and human resource development; monitoring and evaluation; and development of sustainable systems.

Program Element HL.1.4: Biomedical Prevention - Injection Safety (HMIN)

Definition: Policies, training, waste-management systems, advocacy and other activities to promote medical injection safety, including distribution/supply chain, cost and appropriate disposal of injection equipment and other related equipment and supplies.

Program Element HL.1.5: Sexual Prevention - Other Sexual Prevention (HVOP)

Definition: Other activities (including training) aimed at preventing HIV transmission including purchase and promotion of condoms, STI management (if not in palliative care settings/context), messages/programs to reduce other risks of persons engaged in high-risk behaviors. Prevention services should be focused on key populations (i.e. sex workers; men who have sex with men (MSM); transgender persons, and people in prison or other closed settings) as well as at-risk youth and other context-specific vulnerable populations such as mobile populations, including migrant workers, truck drivers, and members of military and other uniformed services (e.g., police); and persons who exchange sex for money and/or transactional sexual partnerships. Activities for People Who Use Drugs (PWUD) and People Who Inject Drugs (PWID) are supported under the IDUP budget code.

Program Element HL.1.6: Adult Care and Support (HBHC)

Definition: All facility-based and home/community-based activities for HIV-infected adults and their families aimed at extending and optimizing quality of life for HIV-infected clients and their families throughout the continuum of illness through provision of clinical, psychological, spiritual, social and prevention services. Clinical care should include prevention and treatment of OIs (excluding TB) and other HIV/AIDS-related complications including malaria and diarrhea (providing access to commodities such as pharmaceuticals, insecticide-treated nets, safe water interventions and related laboratory services), pain and symptom relief, and nutritional assessment and support including food. Psychological and spiritual support may include group and individual counseling and culturally-appropriate end-of-life care and bereavement services. Social support may include vocational training, income-generating activities, social and legal protection, and training and support of caregivers. Prevention services may include "prevention for positives" behavioral counseling, and counseling and testing of family members. The purchase of OI drugs (excluding TB drugs) should be included under Adult Care and Treatment. ARV treatment should be coded under Adult Treatment and ARV Drugs.

Program Element HL.1.7: TB/HIV (HVTB)

Definition: Includes 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 budget.

Program Element HL.1.8: Orphans and Vulnerable Children (HKID)

Definition: Activities are aimed at improving the lives of orphans and other vulnerable children (OVC) affected by HIV/AIDS, and doing so in a measurable way. Services to children (0-17 years) should be based on the actual needs of the child and could include ensuring access to basic education (from early childhood development through secondary level); broader health care services; targeted food and nutrition support, including support for safe infant feeding and weaning practices; protection and legal aid; economic strengthening; training of caregivers in HIV prevention and home-based care; etc. Household-centered approaches that link OVC services with HIV-affected families (linkages with PMTCT, palliative care, treatment, etc.) and strengthen the capacity of the family unit (caregiver) are included along with strengthening community structures (schools, churches, clinics,

child protection committees, etc.) that protect and promote healthy child development and investments in local and national government capacity to identify, monitor and track children's well-being. Programs may be included which strengthen the transition from residential OVC care to more family-centered models. (See the OVC Technical Considerations and OVC Guidance for further details). It is important that funding for OVC is not double-counted in pediatric care activities.

Program Element HL.1.9: Counseling and Testing (HVCT)

Definition: Includes activities in which both HIV counseling and testing are provided for those who seek to know their HIV status (as in traditional VCT) or provider initiated counseling and testing. Funding for counseling and testing in the context of preventing mother-to-child transmission can be included under PMTCT or Counseling and Testing; targets should be included in PMTCT.

Program Element HL.1.10: Treatment/ARV Drugs (HTXD)

Definition: This includes procurement, delivery and in-freight of ARV drugs. All antiretroviral Post-Exposure Prophylaxis procurement for rape victims should be included within this program element. Distribution/supply chain/logistics, pharmaceutical management and related systems strengthening inputs are to be included in the Health System Strengthening section.

Program Element HL.1.11: Treatment/Adult Treatment (HTXS)

Definition: Including infrastructure, training clinicians and other providers, exams, clinical monitoring, related laboratory services, and community-adherence activities. Clinical monitoring and management of opportunistic infections is classified under Adult Care and Support.

Program Element HL.1.12: Laboratory Infrastructure (HLAB)

Definition: Development and strengthening of laboratory systems and facilities to support HIV/AIDS-related activities including purchase of equipment and commodities and provision of quality assurance, staff training and other technical assistance. Specific laboratory services supporting TB testing goes under TB/HIV. Laboratory services supporting counseling and testing should go under Counseling and Testing or PMTCT. Laboratory services supporting care should go under Adult or Pediatric care and support. Laboratory services supporting treatment should be included under Pediatric or Adult Treatment Services.

Program Element HL.1.13: Health System Strengthening (OHSS)

Definition: Include activities that contribute to national, regional or district level systems by supporting finance, leadership and governance (include broad policy reform efforts including stigma, gender, etc.), institutional capacity building, supply chain or procurement systems, Global Fund programs and donor coordination. (Please note, as stated in the introduction, other activities will also contribute ultimately to reporting budget attributions to HSS. These calculations will be handled at HQ).

Program Element HL.1.14: Strategic Information (HVSI)

Definition: HIV/AIDS behavioral and biological surveillance, facility surveys, monitoring partner results, reporting results, supporting health information systems, assisting countries to establish and/or strengthen such systems, and related analysis and data dissemination activities fall under strategic information. Program area-specific monitoring and routine evaluation should be incorporated under the specific program area.

Program Element HL.1.15: Biomedical Prevention - Medical Male Circumcision (CIRC)

Definition: Policy, training, outreach, message development, service delivery, quality assurance, and equipment and commodities related to voluntary medical male circumcision (VMMC). All VMMC

services should include the minimum package; HIV testing and counseling provided on site; age-appropriate pre- and post-operative sexual risk reduction counseling; active exclusion of symptomatic STIs and syndromic treatment when indicated; provision and promotion of correct and consistent use of condoms; circumcision surgery in accordance with national standards and international guidance; counseling on the need for abstinence from sexual activity during wound healing; wound care instructions; and post-operative clinical assessments and care. HIV counseling and testing associated with VMMC can be included in either HIV counseling and testing or VMMC budget code.

Program Element HL.1.16: Biomedical Prevention - Prevention Among Injecting and Non-Injecting Drug Users (IDUP)

Definition: Activities including policy reform, training, message development, community mobilization and comprehensive approaches including medication assistance therapy to reduce HIV incidence through decreased injecting drug use and improved enrollment and retention in ART services amoung HIV-positive PWID. Procurement of methadone and other medical-assisted therapy drugs should be included under this program area budget code. Activities for prevention of sexual transmission among PWUD and PWID should be included in this category.

Program Element HL.1.17: Pediatric Care and Support (PDCS)

Definition: All health facility-based care for HIV-exposed children and their families aimed at extending and optimizing quality of life for HIV-infected clients and their families throughout the continuum of illness through provision of clinical, psychological, spiritual, social and prevention services. Clinical care should include early infant diagnosis, prevention and treatment of OIs (excluding TB) and other HIV/AIDS-related complications including malaria and diarrhea (providing access to commodities such as pharmaceuticals, insecticide-treated nets, safe water interventions and related laboratory services), pain and symptom relief, and nutritional assessment and support including food. Other services – psychological, social, spiritual and prevention services – should be provided as appropriate. Pediatric care and support services should be counted if they are provided at a facility; community services should be included within programs for orphans and vulnerable children (OVC). It is important that funding for pediatric care activities is not double-counted in OVC.

Program Element HL.1.18: Treatment/Pediatric Treatment (PDTX)

Definition: Including infrastructure, training clinicians and other providers, exams, clinical monitoring, related laboratory services, and community-adherence activities. Clinical monitoring and management of opportunistic infections is classified under Pediatric Care and Support.

Cross-Cutting Attributions and Definitions

Attributions and Definitions

For each implementing mechanism, countries must estimate the amount of funding that is attributable to the following programming:

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.

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.

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.

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.

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.

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 as well as 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 procurement of adult and pediatric weighing scales, stadiometers, mid-upper arm circumference (MUAC) tapes, and other equipment required to carry out effective nutritional assessment. This also includes more general procurement, logistics and inventory control costs.

5)   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.

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-infected 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 undertaken by poor people. Generally refers to enterprises with 10 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 approach to economic development that recognizes and takes advantage of the fact that products and services are most efficiently and sustainably delivered through commercial systems. Market development encompasses more targeted strategies such as microfinance and microenterprise development.

Education

Efforts to promote effective, accountable and sustainable formal and non-formal education systems should be included in this secondary budget attribution. In particular, activities focused on basic education, which is 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.

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.

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, as well as 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.

Condoms: Commodities

Budget for condoms and lubricant commodities should be indicated using the cross-cutting attribute for Condoms: Commodities.

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.

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

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 through the use of 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

HIV Prevention among Adolescent Girls & Young Women

Countries should estimate the total amount of funding from their country budgets, not including central funds, which can be attributed to HIV prevention among adolescent girls and young women ages 9-24, including activities supporting primary prevention of HIV and sexual violence for 9-14 year-olds in all SNUs, whether designated as DREAMS SNUs or not. Sections 6.1.1 and 6.1.2 provide more information and examples of interventions to be included in this attribution.