

Class	Sub Class
Program Area	Subprogram
Care and treatment	HIV clinical services - Service delivery
	HIV clinical services - Non-service delivery
	HIV laboratory services - Service delivery
	HIV laboratory services - Non-service delivery
	HIV Drugs - Service delivery
	HIV Drugs - Non-service delivery
	Care and Treatment: Not disaggregated - Service delivery
	Care and Treatment: Not disaggregated - Non-service delivery
Testing	Facility-based testing - Service delivery
	Facility-based testing - Non-service delivery
	Community-based testing - Service delivery
	Community-based testing - Non-service delivery
	Testing: Not disaggregated - Service delivery
	Testing: Not disaggregated - Non-service delivery
Prevention	Community mobilization, behavior and norms change - Service delivery
	Community mobilization, behavior and norms change - Non-service delivery
	VMMC - Service delivery
	VMMC - Non-service delivery
	PrEP - Service delivery
	PrEP - Non-service delivery
	Condom and lubricant programming - Service delivery
	Condom and lubricant programming - Non-service delivery
	Medication assisted therapy - Service delivery
	Medication assisted therapy - Non-service delivery
	Primary prevention for HIV and sexual violence - Service delivery
	Primary prevention for HIV and sexual violence - Non-service delivery
	Prevention: Not disaggregated - Service delivery
Prevention: Not disaggregated - Non-service delivery	
Socio-economic	Case management - Service delivery
	Case management - Non-service delivery
	Economic strengthening - Service delivery
	Economic strengthening - Non-service delivery
	Education assistance - Service delivery
	Education assistance - Non-service delivery
	Food and nutrition - Service delivery
	Food and nutrition - Non-service delivery
	Psychosocial support - Service delivery
	Psychosocial support - Non-service delivery
	Legal, human rights and protection - Service delivery
	Legal, human rights and protection support - Non-service delivery
	Socio-economic: Not disaggregated - Service delivery
	Socio-economic: Not disaggregated - Non-service delivery
Above-site Programs	Procurement and supply chain management
	Health management information systems, 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	

Class	Sub Class
	Above-site Programs: Not disaggregated
Program management	
	IM close out costs
	IM program management
	USG management and operations
Beneficiary	Sub Beneficiary
Non-targeted Population	
	Adults
	Young people and adolescents
	Children
	Non-targeted population: Not disaggregated
Females	
	Adult women
	Young women and adolescent females
	Girls
	Females: Not disaggregated
Males	
	Adult men
	Young men and adolescent males
	Boys
	Males: Not disaggregated
Key populations	
	Men having sex with men
	Transgender
	Sex workers
	People who inject drugs
	People in prisons and closed settings
	Key Populations: Not disaggregated
Pregnant and breastfeeding women	
	Pregnant and breastfeeding women
Priority populations	
	Military and other uniformed services
	Mobile populations
	Displaced persons
	Clients of sex workers
	Priority populations: Not disaggregated
Orphans and vulnerable children	
	Orphans and vulnerable children
	OVC care givers
	OVC and care givers: Not disaggregated

Class	Sub Class
Cost Category	Sub Cost Category
Personnel	Salaries, wages - health care workers - clinical
	Salaries, wages - health care workers - ancillary
	Salaries, wages - other staff
Fringe benefits	Fringe benefits
Travel	International travel
	Domestic travel
Equipment	Health equipment
	Non-health equipment
Supplies	Pharmaceutical
	Health product - non pharmaceutical
	Other supplies
Contractual	Contracted health care workers - clinical
	Contracted health care workers - ancillary
	Contracted interventions
	Other contracts
Construction	Construction
Training	Training
Subrecipient	Subrecipient
Other	Financial support for beneficiaries
	Other
Indirect	Indirect

Program Classification: What is the purpose of the spending?		
Program	Subprogram	Definitions
Care and treatment	All site-level activities for the purpose of HIV care and treatment.	
	HIV clinical services - Service delivery	All site-level activities for the delivery of HIV clinical services that have direct interaction with the beneficiary.
	HIV clinical services - Non-service delivery	All non-service delivery, site-level activities for the delivery of clinical services that do not include interaction with the beneficiary.
	HIV laboratory services - Service delivery	All site-level activities for the delivery of laboratory services or testing directly consumed by or for patients.
	HIV laboratory services - Non-service delivery	All non-service delivery, site-level activities for the delivery of laboratory services, not directly consumed by or for patients.
	HIV Drugs - Service delivery	All site-level activities for the procurement and distribution of ARVs intended to be directly consumed by patients.
	HIV Drugs - Non-service delivery	All non-service delivery, site-level activities supporting the facility or community site procure and distribute ARVs.
	Care and treatment: Not disaggregated - Service delivery	All site-level care and treatment programs directly consumed by patients and intended 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 and intended to achieve more than one care and treatment subprogram.
Testing	All site-level activities for the purpose of HIV testing.	
	Facility-based testing - Service delivery	All site-level activities for the delivery of HIV testing services in a facility that directly interact with beneficiaries.
	Facility-based testing - Non-service delivery	All non-service delivery, site-level activities strengthening and ensuring quality HIV testing in facilities, no direct interaction with beneficiaries.
	Community-based testing - Service delivery	All site-level activities for the delivery of HIV testing services in the community that directly interact with beneficiaries.
	Community-based testing - Non-service delivery	Non-service delivery, site-level activities strengthening and ensuring quality HIV testing in community settings, no direct interaction with beneficiaries.
	Testing: Not disaggregated - Service delivery	All site-level HIV testing activities with direct interaction with beneficiaries and 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 for both facility-based and community-based testing.

Program	Subprogram	Definitions
Prevention	All site-level activities for the purpose of HIV prevention.	
	Community mobilization, behavior and norms change - Service delivery	All community-level activities for mobilization, behavior and norms change to prevent HIV where there is direct interaction with the intended target population.
	Community mobilization, behavior and norms change - Non-service delivery	All community-level activities where there is no direct interaction with the target population supporting the provision of mobilization, behavior and norms change to prevent HIV.
	VMMC - Service delivery	All site-level activities for VMMC directly interacting with the beneficiaries.
	VMMC - Non-service delivery	All site-level VMMC activities supporting the site or facility providing the services with no direct interaction with the beneficiaries.
	PrEP - Service delivery	All site-level activities delivering PrEP services where there is direct interaction with the beneficiary.
	PrEP - Non-service delivery	All site-level activities supporting the provision of pre-exposure prophylaxis (PrEP) services, where the support is provided to the site or facility and there is no interaction with beneficiaries.
	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.
	Condom and lubricant programming - Non-service delivery	All site-level activities for 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.
	Medication assisted therapy - Service delivery	All site-level MAT activities to prevent HIV where there is direct interaction with the beneficiary.
	Medication assisted therapy - Non-service delivery	All site-level MAT activities to prevent HIV when there is no direct interaction with the beneficiary and where the support is provided to the site or facility.
	Primary prevention for HIV and sexual violence - Service delivery	All community-level activities for the primary prevention of HIV and sexual 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
	Primary prevention for 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
	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.	

Program	Subprogram	Definitions
Socio-economic	All site (community) level activities for the purpose of delivering needs-based, socio-economic services that mitigate or prevent HIV.	
	Case Management - Service delivery	All site- (community-) level activities delivering 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.
	Case Management - Non-service delivery	All site- (community-) level activities supporting case management services to mitigate or prevent HIV, where there is no direct interaction with the beneficiaries.
	Economic strengthening - Service delivery	All site- (community-) level activities strengthening the economic situation of beneficiaries to mitigate or prevent HIV when there is direct interaction with the beneficiary.
	Economic strengthening - Non-service delivery	All site- (community-) level activities providing economic strengthening services to mitigate or prevent HIV, where there is no direct interaction with the beneficiaries.
	Education assistance - Service delivery	All site- (community-, school-) level activities delivering services to increase attendance and progression in school for OVC and AGYW to mitigate or prevent HIV when there is direct interaction with the beneficiaries.
	Education assistance - Non-service delivery	All site- (community-, school-) level activities supporting the delivery of education assistance services, where there is no direct interaction with the beneficiary.
	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
	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
	Psychosocial support - Service delivery	All site- (community-) level activities delivering services that improve psychosocial well-being to mitigate or prevent HIV where there is direct interaction with the beneficiaries.
	Psychosocial support - Non-service delivery	All site- (community-) level activities supporting service delivery to improving psychosocial well-being to mitigate or prevent HIV where there is no direct interaction with the beneficiary.
	Legal, human rights and protection - Service delivery	All site- (community-) level activities delivering legal support to prevent or mitigate HIV including related SGBV and violence against children (VAC) when there is direct interaction with the beneficiaries.
	Legal, human rights and protection support - Non-service delivery	All site- (community-) level activities supporting the provision of legal support to prevent or mitigate HIV including related SGBV and VAC where there is no direct interaction with the beneficiary.
	Socio-economic: Not disaggregated - Service delivery	All site-level, socio-economic activity 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 activity NOT having direct interaction with beneficiaries but having the specific intent to achieve more than one socio-economic subprogram.

Program	Subprogram	Definitions
Above-site programs	All above-site-level activities for the purpose of strengthening the response to HIV.	
	Procurement and supply chain management	Above-site activities strengthening procurement and supply chain management.
	Health management information systems (HMIS), surveillance, and research	Above-site activities strengthening HMIS, surveillance and research.
	Human resources for health	Above-site activities strengthening the capacity of the healthcare workforce.
	Laboratory systems strengthening	Above-site activities strengthening laboratory systems.
	Blood safety	Above-site activities ensuring blood supply safety.
	Injection safety	Above-site activities ensuring injection safety.
	Public financial management strengthening	Above-site activities strengthening public financial management.
	Policy, planning, coordination and management of disease control programs	Above-site activities strengthening policy, planning coordination and management of disease control programs and response.
	Laws, regulations and policy environment	Above-site activities ensuring an enabling environment including laws, regulations, and policy environment relating to prevention of stigma, violence, HIV & HIV/TB.
Above-site: Not disaggregated	Above-site activities strengthening the response to HIV with the specific intent to achieve more than one above-site sub-program.	
Program management	Above-site activities for the purpose of managing the Implementing Partner's and Implementing Agencies' organizational entity and response.	
	IM close out costs	Above-site 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.
	IM program management	Above-site activities for the purpose of planning, coordinating and managing the technical programmatic work of the federal award to an implementing partner
USG management and operations	Above-site 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.	

Beneficiary Classification: Who is the intended beneficiary of the spending?		
Beneficiary	Sub Beneficiary	Definitions
Non-targeted population	Activities intending to benefit no specific population or multiple beneficiary populations.	
	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
	Non-targeted population: Not disaggregated	Spending is intended to target more than one sub beneficiary group of non-targeted population.
Females	Activities intending to benefit the demographic population of females.	
	Adult women	25+ years old
	Young women and adolescent females	15-24 years old
	Girls	<15 years old
	Females: Not disaggregated	Spending is intended to target more than one sub beneficiary group of females.
Males	Activities intending to benefit the demographic population of males.	
	Adult men	25+ years old
	Young men and adolescent males	15-24 years old
	Boys	<15 years old
	Males: Not disaggregated	Spending is intended to target more than one sub beneficiary group of males.
Key populations	Activities intending to benefit the targeted population of key populations.	
	Men having sex with men	
	Transgender people	
	Sex workers	
	People who inject drugs	
	People in prisons and closed settings	
	Key Populations: Not disaggregated	Spending is intended to target more than one sub beneficiary group of key populations.
Pregnant and breastfeeding women	Activities intending to benefit the targeted population of pregnant and/or breastfeeding women.	
Priority populations	Activities intending to benefit the targeted population of priority populations.	
	Military and other uniformed services	
	Mobile populations	
	Displaced persons	
	Clients of sex workers	
	Priority populations: Not disaggregated	Spending is intended to target more than one sub beneficiary group of priority populations or spending is intended to target one or more priority population(s) which is not specifically indicated.
Orphans and vulnerable children	Activities intending to benefit the targeted population of OVC.	
	Orphans and vulnerable children	
	OVC care givers	
	OVC and care givers: Not disaggregated	Spending is intended to target both sub beneficiary groups of OVC.

Cost Category Classification: What are we purchasing with our spending?		
Cost Category	Sub Cost Category	Definitions
Personnel	Direct costs for wages and salaries paid to employees of the Implementing Partner (IP).	
	Salaries, wages - health care workers - clinical	Direct costs of IP employee salaries and wages, excluding benefits, for clinical healthcare workers
	Salaries, wages - health care workers - ancillary	Direct costs of IP employee salaries and wages, excluding benefits, for ancillary healthcare workers
	Salaries, wages - other staff	Direct costs of staff salaries and wages, excluding benefits, for IP employees who are not classified as healthcare workers.
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.	
Travel	Direct costs of travel, including lodging, meals, incidentals, and air and ground transport by IP personnel.	
	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.
	Domestic travel	Direct costs of travel, including lodging, meals, incidentals, and air and ground transport by IP personnel within the benefitting country.
Equipment	Direct costs of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the IP for financial statement purposes, or \$5,000.	
	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 which 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.
	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 which 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.
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.	
	Pharmaceutical	Direct costs of medications used to cure, treat, or prevent disease.
	Health product - non pharmaceutical	Direct costs of supplies used for the health procedures and the prevention, diagnosis, treatment of disease.
	Other supplies	Direct costs of office and other consumable supplies with a per-unit cost of less than \$5,000.
Contractual	Direct costs of all contracts for services and goods except for those that belong under other categories such as equipment, supplies, construction, training, or subrecipient for the IP; contracts create a procurement relationship with the contractor.	
	Contracted health care workers - clinical	Direct costs of (a) contract(s) for healthcare workers, who are not employed by the IP, but contracted to perform healthcare services.
	Contracted health care workers - ancillary	
	Contracted interventions	Direct cost of a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.
	Other contracts	Direct costs of (a) contract (s) for other, non-intervention purposes.
Construction	Direct costs for construction or renovation.	
Training	Direct costs for trainings, meetings, and conferences.	
Subrecipient	Direct costs of all payments to subrecipients, whether on an advance or reimbursement basis. Costs of (a) subaward(s) for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient.	
Other	Direct costs that do not fit any of the aforementioned categories.	
	Financial support for beneficiaries	Direct costs of financial support for beneficiaries.
	Other	Direct costs that do not fit any of the aforementioned direct cost categories.
Indirect	Indirect costs which 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.	