

FY25 Expenditure Reporting User Guide



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Expenditure Reporting Timeline and Overview



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Timeline ([PEPFAR Data Calendar](#))

Date	Activities
Prior to 10/1/25	<p><u>DATIM Account Management</u> DATIM expenditure reporting users (prime partners only) either request new accounts or reactivate expired accounts as needed – <i>See Slides 13-14</i></p>
10/1/25	<p><u>Data Entry Opens</u> DATIM opens for FY25 Implementing Mechanism (IM) expenditure reporting</p>
11/14/25	<p><u>Data Entry Closes</u> DATIM closes for FY25 IM ER submission. All reports should be submitted by Implementing Partners (IPs) and approved by Agency Field and Global Agency staff.</p>
12/1/25	<p><u>Data Entry Opens for Cleaning and Resubmission</u> DATIM opens for cleaning and resubmission of FY25 IM ER.</p>
12/12/25	<p><u>Data Entry Closes for Cleaning and Resubmission</u> DATIM closes for FY25 IM ER. All reports should be submitted by IPs and approved by Agency Field and Global Agency staff.</p>

Purpose



Resource Monitoring

- Increases transparency and oversight
- Ensures optimal investment strategies



Program Performance Assessment

- Assesses impact at the financial level
- Aligns with Monitoring, Evaluation, and Reporting (MER) data to generate insights on impact through expenditures

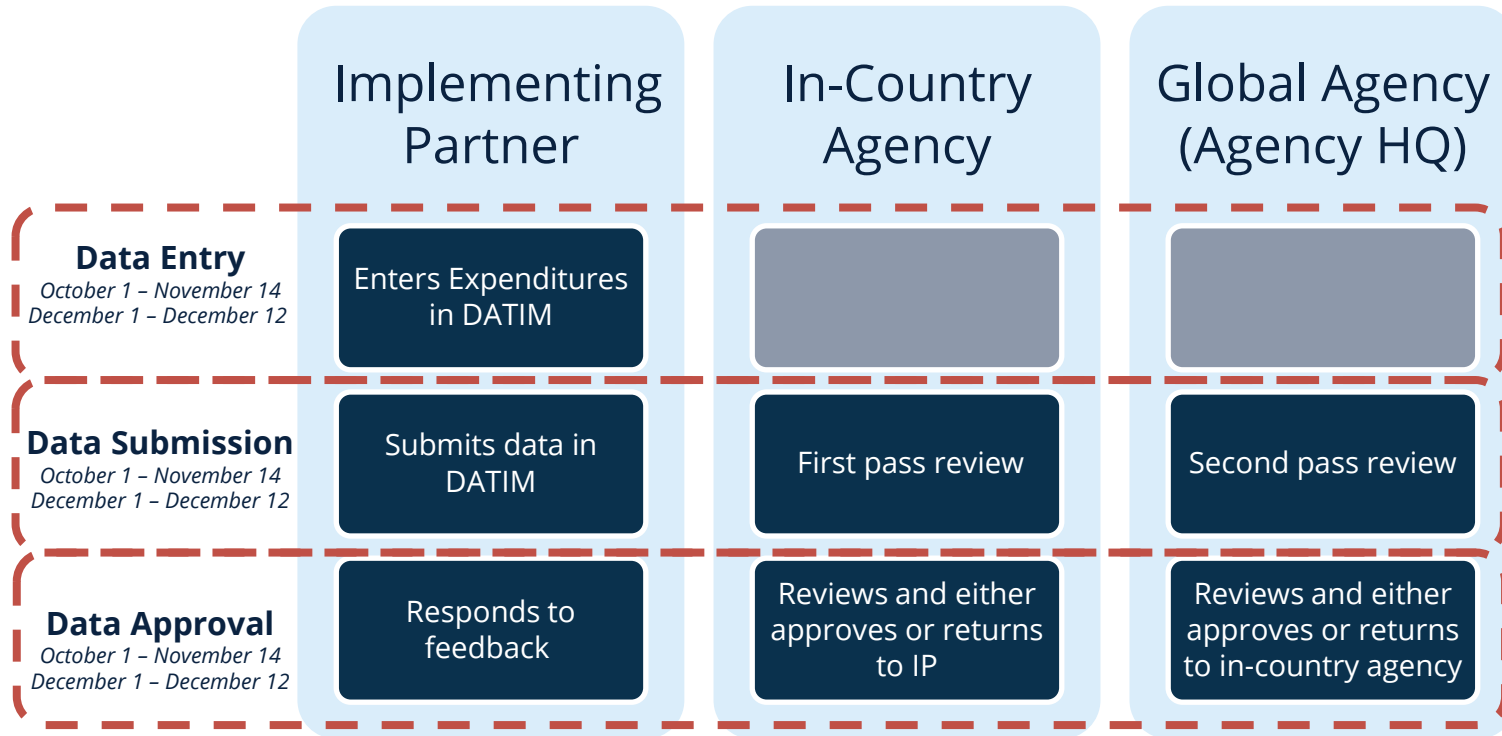


Implementing Mechanism-Level Insights

- Provides disaggregated data to analyze how expenditures are helping combat the HIV/AIDS epidemic



Roles & Responsibilities



Reporting Scope

Included	Excluded
* PEPFAR-funded IMs	* Non-PEPFAR funding
* Expenditures from the past Fiscal Year (October 1, 2024-September 30, 2025) reported on a cash basis	* Headquarters Operational Plan (HOP) funding
* Costs broken down by financial cost categories	* Expenditures incurred/accrued
* Closeout costs, even if after year 5 of award, or with no corresponding budget	* Expenditures for mechanisms terminated prior to FY25Q4 are not required, but data can be submitted if available

All expenditures will be entered using the DATIM ERB Processor App, available [here](#).

What's New in FY25 Expenditure Reporting?



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What's New in FY25 Expenditure Reporting?

- All Expenditure Reporting data entry will take place directly in [DATIM](#).
 - An Expenditure Reporting template upload option will **not** be available in FY25;
 - However, an Excel-based template will still be available as a working file prior to data entry in DATIM, or for Prime Partners to send to Subrecipients to enter their expenditures.
- Data Fields
 - Targeted Beneficiary is an *optional* field for FY25 reporting
 - Allocated Beneficiaries will no longer be calculated
 - No ER narratives
- The ER Monitoring dossier will not be available for FY25 reporting; however, [DATIM Genie](#) may be used to review aggregated expenditures. The “Export” field in the ERB Processor App is still available to review individual IM expenditures.

New USAID IMs for FY25 Expenditure Reporting

- During the waiver period, some awards began operating in countries that the award had not previously supported. For all known "new" country/award combinations, new mechanism IDs have been created.
- A table of new awards with their new associated country/countries and respective IMs is below:

Country	Award Name	Partner	Agency	FY25 Expenditure Reporting IM	FY26 Bridge Planning IM
Burundi	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	88876	90134
Cameroon	GHSC- RTK	Remote Medicine Inc.	USAID/WCF	86453	89705
El Salvador	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	81123	90171
Eswatini	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	10703	90177
Eswatini	RISE (Reaching Impact, Saturation, and Epidemic control)	JHPIEGO CORPORATION	USAID	70329	90178
Ethiopia	Data For Implementation (DataFI)	Palladium International, LLC	USAID	81646	90181
Ethiopia	EpiC (Meeting Targets and Maintaining Epidemic Control)	Family Health International	USAID	81647	90182
Haiti	EpiC (Meeting Targets and Maintaining Epidemic Control)	Family Health International	USAID	18158	90421
Honduras	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	81185	90206
India	RISE (Reaching Impact, Saturation, and Epidemic control)	JHPIEGO CORPORATION	USAID	81198	90211
Mozambique	RISE (Reaching Impact, Saturation, and Epidemic control)	JHPIEGO CORPORATION	USAID	17104	90281
Namibia	GHSC- RTK	Remote Medicine Inc.	USAID/WCF	87891	89920
Nicaragua	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	81323	90434
Nigeria	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	17749	90306
Panama	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	81337	90316
Uganda	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	18562	90380
West Africa Region 1	GHSC - PSM TO1	Chemonics International, Inc.	USAID/WCF	89581	90445
Zambia	Long-term Exceptional Technical Assistance (LEAP Global)	GLOBAL SOLUTIONS VENTURES, LLC	USAID	86423	90405
Zimbabwe	RISE (Reaching Impact, Saturation, and Epidemic control)	JHPIEGO CORPORATION	USAID	87689	90413
Central and South America Region	HIV Prevention, Care and Treatment Activity	Asociacion Panamericana de Mercadeo Social	USAID	90451	90146

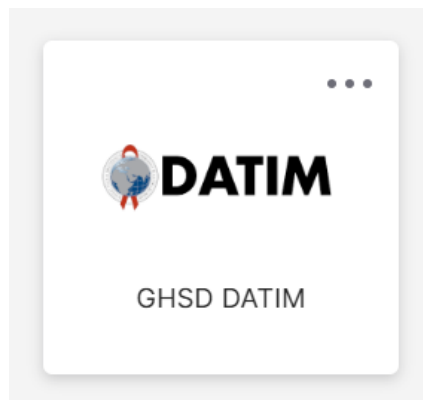
Accessing DATIM



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DATIM and ER Reporting are now accessed via Okta

- Accessing DATIM (including the ERB Processor App and Approvals app) now requires an account with the single sign-on state.okta.com
- If you have an existing active DATIM and Okta account, you can access DATIM via state.okta.com either by clicking the DATIM "tile" or by navigating to datim.org and authenticating with Okta

A screenshot of the Okta login page. At the top center is the U.S. Department of State seal. Below it is a warning message: "WARNING: You are accessing a Department of State information system." Underneath the warning is a "Username" label followed by a text input field with a password icon on the right. At the bottom, there is a checkbox labeled "Keep me signed in".



NEW DATIM Users

- If you will be submitting, reviewing, or approving ER data during FY25 Q4 reporting and **do not** have a DATIM account...
 - Navigate to register.datim.org
 - Enter your first name, last name, and organizational email address
 - Select relevant details for your account:
 - Account Type: Partner (Implementing Partner), Agency (USG in-country), or Global Agency (USG HQ-based)
 - Data Stream: ER
 - Approvals: Tick the box for “Approvals” if you will need to submit data for approval (IPs) or Accept and Approve data (USG Agency in-country or HQ users)
 - Enter a justification for your account, such as “Need an in-country agency account to approve ER data”
 - Submit your request. Once submitted, it may take up to 2 business days to receive a notification at the email address you provide.
 - If you do not already have an Okta (state.okta.com) account, this will also trigger an Okta account creation, which will be routed to the same email address you provided in your New Account Request.



Reactivating or Troubleshooting an Existing DATIM/Okta Account

- If you have an existing DATIM and Okta account, but are locked out of it due to inactivity or otherwise, follow the instructions on the DATIM User Support site:
 - Users with a **state.gov email address** can find [troubleshooting/reactivation instructions here](#).
 - Users with a **non-state.gov email address** can find [troubleshooting/reactivation instructions here](#).

Agency Reviewer DATIM Accounts for Transitioned Awards

- Communication will be sent directly to GHSD on how to access DATIM to review and approve expenditures as a reviewer and approver for formerly USAID-managed IMs

Data Entry & Submission Process (Partner)



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Resource: Expenditure Reporting Template (MS Excel)

- Prior to the Prime Partner entering expenditures in DATIM, please feel free to use the **OPTIONAL** expenditure reporting template to draft data entry
- The Prime Partner can also send the template to Subrecipients to complete and return to the Prime Partner so that the Prime Partner can enter data from the template into DATIM
 - If you are a Subrecipient that received a template from the Prime Partner, please ensure...
 - There are no errors in the Reporting tab (warnings are acceptable, but please provide an explanation to the Prime Partner)
 - All your Subrecipient Organization Information (Name & UEI) is accurate
 - If a subrecipient UEI number is unknown at the time of reporting, enter '111111111111'. If a subrecipient is not required to have a UEI number, enter '999999999999'. The UEI must have exactly 12 digits.
- The optional ER template can be found [here](#)



Step 1: Log into DATIM: <https://www.datim.org>

- Complete your log-in using Okta

Step 2: Access the ERB Processor App

- Select the hamburger menu
- Select "ERB Processor"

The screenshot shows the DATIM dashboard interface. At the top right, a hamburger menu icon (three dots) is highlighted with a green box. Below it is a search bar labeled "Search apps". The dashboard content is divided into several sections:

- Welcome to DATIM:** A message stating the user is logged in with the note "ER/HRH/Approvals for PDAP" and provides a link to "Switch Accounts app".
- Dashboard Navigator:** A section with instructions to select a data view from the menu on the right. It includes a list of items:
 - **Data Review:** Here you can find MER Result Review Favorites (a.k.a. Cleaning Favorites)
 - At this time, only FY24 and FY25 MER Results data will be available in DATIM
- Data Review:** A sub-section with a right-pointing arrow.
- App Grid:** A grid of application icons. The "ERB Processor" icon, which features a green background with a white dollar sign and a grid, is highlighted with a green box. Other icons include Data Entry, Dashboard, Browser Cache Cleaner, Data Visualizer, Menu Management, DATIM Support, Approvals, Landing Page, TST Self-Service, HRH Processor, Genie, and Switch Accounts.

Step 3: Select the IM for Expenditure Reporting

- **Operating Unit** = OU for the IM you are reporting (will be pre-populated for your OU)
- **COP Year** = “COP 2024 (FY25)”
- **Mechanism** = IM for the report
 - If your IM is not available, submit a [ZenDesk ticket here](#) by selecting the “Expenditure Reporting (ER)” drop-down
 - **Please note:** The list of available IMs are only those that received COP funding in the past three years (FY23, FY24, and FY25).
 - **NOTE: IMs that transitioned from USAID -> State or USAID/WCF -> WCF will still report under USAID and USAID/WCF for FY25 ER**

ERB Processor

Operating Unit

COP Year

Mechanism

Step 4a: Review Instructions and Metadata

- Prior to entering data, confirm you're viewing the correct IM

Mechanism	
Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
Mechanism Total:	n/a

- Confirm you're at the correct stage of the Data Entry Process (Entering Data, Validated, or Submitted)

Data Entry Progress

1 Entering Data

Enter expenditures and then proceed to the next step by **validating** them.
Keep in mind saving **does not** validate nor submit your expenditures for approval.

SAVE
VALIDATE

2 Validated

3 Submitted

Step 4a: Review Instructions and Metadata (cont.)

- Especially if you're a first-time expenditure reporter, review the below "Instructions"

Instructions ^

DS-4213 President's Emergency Plan for AIDS Relief (PEPFAR) Program Expenditures
 OMB Control No. 1405-0208 OMB approval expires 06/30/2027 Burden-16 hours

This template should be used for reporting Fiscal Year 2025 (October 1, 2024 - September 30, 2025) PEPFAR program expenditures by Implementing Partners and their subrecipients; a separate template should be completed for each separate Operating Unit (OU) and Award, and any subrecipients.

Please read through expenditure reporting guidance, instructions on this template prior to completing this form. All guidance and instructions can be found at <https://datim.zendesk.com>.

Public reporting burden for this collection of information is estimated to average 16 hours per response, including time required for searching existing data sources, gathering the necessary documentation, providing the information and/or documents required, and reviewing the final collection. You do not have to supply this information unless this collection displays a currently valid OMB control number. If you have comments on the accuracy of this burden estimate and/or recommendations for reducing it, please send them to: Bureau of Global Health Security and Diplomacy (S/GHSD) U.S. Department of State, 1800 G Street, NW, 10th Floor, Washington, DC 20006.

- Confirm you're viewing the correct partner and select the drop-down arrow to begin data entry

Prime Partner

PATH	1 Review	Total: \$0	EXPORT	<div style="border: 1px solid green; padding: 2px; display: inline-block;"> v </div>
------	----------	------------	--------	--

Step 4b: Define IM Interventions

- Prior to entering any data, please review the PEPFAR Financial Classifications Reference Guide, [here](#), for the full list of available Program Areas, Sub-Program Areas, Intervention Type, and Targeted Beneficiaries
- All expenditures should be entered as **whole numbers** (no decimals), **positive** values, and **without non-numeric entries** (ex: \$)

Optional: enter an "Intervention name" to stay organized with data entry. The Intervention Name is not pulled into any datasets or dashboards containing FY25 ER data.

Prime Partner								
PATH						Review	Total: \$0	EXPORT
	A	B	C	D	E	F		
1		Program Management	Categorization of Intervention 2	Categorization of Intervention 3	Categorization of Intervention 4	Categorization of Intervention 5		
2	Intervention Name	Intervention name...	Intervention name...	Intervention name...	Intervention name...	Intervention name...		
3	Program Area	PM: IM Program Management-NSD	Program Area	Program Area	Program Area	Program Area		
4	Targeted Beneficiary (Optional)	Non-Targeted Populations	Targeted Beneficiary	Targeted Beneficiary	Targeted Beneficiary	Targeted Beneficiary		
5	Cost Category	Program management expenditures	Expenditures against Intervention 2	Expenditures against Intervention 3	Expenditures against Intervention 4	Expenditures against Intervention 5		
6	Personnel: Salaries- Health Care Workers- Clinical	N/A						
7	Personnel: Salaries- Health Care Workers- Ancillary	N/A						
8	Personnel: Salaries- Other Staff							
9	Fringe Benefits							
10	Travel: International Travel							
11	Travel: Domestic Travel							
12	Equipment: Health Equipment							
13	Equipment: Non-Health Equipment							

All IMs must enter a Program Management intervention

Step 5: Review Validations

- Validations will either indicate that an entry is an **error** (in red) or a **warning** (in yellow)
- **Error:** a showstopper, expenditures cannot be submitted or approved
- **Warning:** flagging an unlikely (but not impossible) entry that should be reviewed to ensure reporting accuracy prior to submission and approval
- A full list of validations and how to resolve them is available [here](#)
- A validation error and warning list specific to each IM is available at the bottom of the data entry screen as data is entered and saved

25	Indirect Charges					
26	Total Expenditure per Intervention (Sum of Cost Categories)	\$0	\$0	\$0	\$0	
Validation						
Review 1: Total for Program Management must be greater than \$0.						

Step 6: Enter Subrecipients (if Applicable)

- Subrecipient expenditures are reported separately from prime partner expenditures
- *Step 6.1:* If the IM has one or more subrecipients, click "Add Subrecipient" at the bottom of the data entry screen
- *Step 6.2:* Complete the Subrecipient name, Subrecipient UEI, indicate whether the total Subrecipient expenditures are below or at/above \$25,000 and click "Add Subrecipient"
- *Step 6.3:* Continue to click "Add Subrecipient" until all subrecipients are accounted for

Add new subrecipient

Subrecipient name

Subrecipient UEI

Subrecipient name is required

Total Expenditures

Below \$25,000

Above \$25,000

CANCEL **ADD SUBRECIPIENT**

24	Other: Other					
25	Indirect Charges					
26	Total Expenditure per Intervention (Sum of Cost Categories)	\$0	\$0	\$0	\$0	

Validation

Review 1: Total for Program Management must be greater than \$0.

ADD SUBRECIPIENT





Subrecipients Above \$25,000

- After clicking “Add Subrecipient”, a new data entry template for the subrecipient appears beneath the Prime Partner data entry template. Note that the Prime has the option to “Change UEI” or “Rename” the subrecipient if needed. The Prime Partner proceeds to enter expenditures for each subrecipient at/above \$25,000 in the newly available data entry drop-down.

Prime Partner						
PATH		1 Review		Total: \$0		EXPORT ▾
Subrecipients above \$25,000						
Test		Valid		Total: \$0		EXPORT ▴
UEI: 000123456788		✎ CHANGE UEI	✎ RENAME	✕		
	A	B	C	D	E	F
1		Program Management	Categorization of Intervention 2 ✕	Categorization of Intervention 3 ✕	Categorization of Intervention 4 ✕	Categorization of Intervention 5
2	Intervention Name	Intervention name...	Intervention name...	Intervention name...	Intervention name...	Intervention name
3	Program Area	PM: IM Program Management-NSD ▾	Program Area ▾	Program Area ▾	Program Area ▾	Program Area
4	Targeted Beneficiary (Optional)	Non-Targeted Populations ▾	Targeted Beneficiary ▾	Targeted Beneficiary ▾	Targeted Beneficiary ▾	Targeted Benefici
5	Cost Category	Program management expenditures	Expenditures against Intervention 2	Expenditures against Intervention 3	Expenditures against Intervention 4	Expenditures again Intervention 5
6	Personnel: Salaries- Health Care Workers- Clinical		N/A			
7	Personnel: Salaries- Health Care Workers- Ancillary		N/A			
8	Personnel: Salaries- Other Staff					



Subrecipients Below \$25,000

- For Subrecipients below \$25,000, the Prime Partner only needs to enter the Program Area, Targeted Beneficiary (optional), and total Subrecipient expenditures. Cost category expenditure disaggregation is not entered for Subrecipients below \$25,000.

Subrecipients below \$25,000						
test2		Valid		Total: \$17,000		EXPORT ^
UEI: 000123456789		CHANGE UEI	RENAME			
	A	B	C	D	E	F
1		Program Management	Categorization of Intervention 2 ✕	Categorization of Intervention 3 ✕	Categorization of Intervention 4 ✕	Categorization of Intervention 5
2	Intervention Name	Intervention name...	Intervention name...	Intervention name...	Intervention name...	Intervention name
3	Program Area	PM: IM Program Management-NSD ▾	PREV: VMMC-SD ▾	Program Area ▾	Program Area ▾	Program Area
4	Targeted Beneficiary (Optional)	Non-Targeted Populations ▾	Key Populations ▾	Targeted Beneficiary ▾	Targeted Beneficiary ▾	Targeted Benefici
5	Cost Category	Program management expenditures	Expenditures against Intervention 2	Expenditures against Intervention 3	Expenditures against Intervention 4	Expenditures again Intervention 5
6	Subrecipient Total	\$ 14,000	\$ 3,000			



Step 7: Save Data Entries

- Data entry can and should be saved as data is entered by scrolling back up to the “Data Entry Progress” section of the data entry screen and selecting “Save.”
 - The section will indicate that there are “Unsaved Changes” if data has been entered and not yet saved.

ERB Processor

Operating Unit
Ukraine

COP Year
COP 2024 (FY25)

Mechanism
160758 - 72012123...

Mechanism	
Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
Mechanism Total:	\$17,000

Data Entry Progress

1 Entering Data

Enter expenditures and then proceed to the next step by **validating** them.
Keep in mind saving **does not** validate nor submit your expenditures for approval.

SAVE
Unsaved changes
VALIDATE



Step 8: Validate Data Entries

- Once the data is successfully saved with no errors and you are ready to complete a final data Validation , the “Validate” button will turn green. Select “Validate.”

ERB Processor

Operating Unit
Ukraine

COP Year
COP 2024 (FY25)

Mechanism
160758 - 72012123...

Mechanism	
Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
Mechanism Total:	\$444,000

Data Entry Progress

- 1 Entering Data**
Enter expenditures and then proceed to the next step by **validating** them.
Keep in mind saving **does not** validate nor submit your expenditures for approval.
- 2 Validated
- 3 Submitted

Step 9: Confirm Successful Validation and Submission

- Once the Prime Partner selects "Validate", the system will run validation checks. Validations can take time to process – do not navigate away from the screen
- If successful, you will see a green check mark indicating that the expenditure report is "Validated", indicating that expenditures entered in the report pass validation.

ERB Processor

Operating Unit
Ukraine

COP Year
COP 2024 (FY25)

Mechanism
160758 - 72012123...

Mechanism	
Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
Mechanism Total:	\$444,000

Data Entry Progress

✓
Entering Data

✓
Validated

Step 10: Data Submission

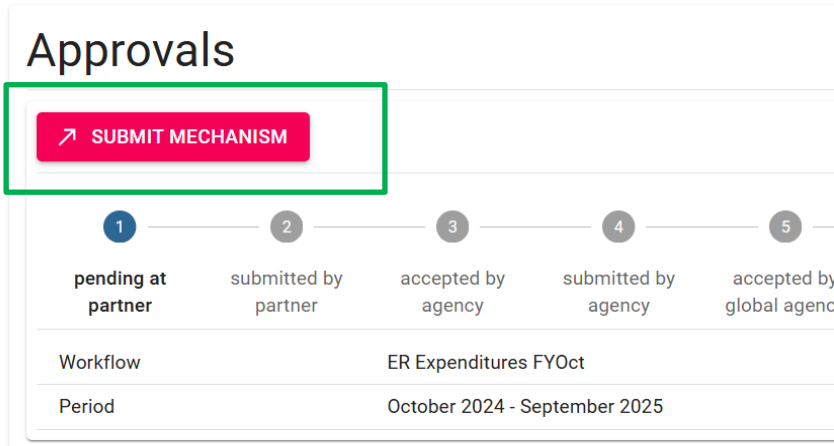
- Even after successful validation checks, **you are not done!** Your data must still be **submitted**.
- An option will appear prompting you to open the Data Approvals app to submit the record and indicate that you are finished entering data.
- Click the button to **"Open Approvals"**
 - When prompted, confirm **"Open Data Approvals"**

The screenshot displays a 'Data Entry Progress' interface with a green header. A vertical progress bar on the left indicates three steps: 1. Entering Data (checked), 2. Validated (highlighted with a green box), and 3. Submitted. The 'Validated' step contains the text: 'Expenditures have been successfully validated. The mechanism is ready to be submitted for approval in the Data Approvals application.' Below this text are two buttons: a white 'EDIT' button with a left-pointing arrow and a green 'OPEN APPROVALS' button with an external link icon.

Step 10: Data Submission (continued)

- The DATIM Data Approvals application will open and load the IM you saved and validated
- Click the red "**SUBMIT MECHANISM**" button
- At this stage, the Approval Status of the IM is "Submitted by Partner." Either this status or a higher approval status is required for the IM's ER data to be included in datasets and dashboards.

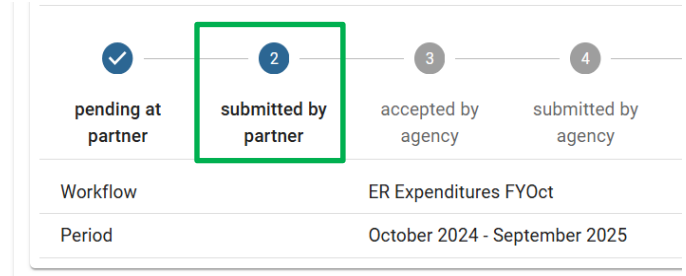
Approvals



SUBMIT MECHANISM

1 pending at partner 2 submitted by partner 3 accepted by agency 4 submitted by agency 5 accepted by global agency

Workflow: ER Expenditures FYOct
Period: October 2024 - September 2025

1 pending at partner 2 submitted by partner 3 accepted by agency 4 submitted by agency

Workflow: ER Expenditures FYOct
Period: October 2024 - September 2025



After submission, the IM will be closed for partner data entry in the ERB Processor Application

- After you successfully submit the IM expenditure report in the Data Approvals application, the record will show as submitted in the ERB Processor, as shown below

The screenshot displays the ERB Processor interface. On the left, there are filters for Operating Unit (Ukraine), COP Year (COP 2024 (FY25)), and Mechanism (160758 - 72012123...). The main content area is divided into two sections: Mechanism and Data Entry Progress.

Mechanism

Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
Mechanism Total:	\$444,000

Data Entry Progress

- ✓ Entering Data
- ✓ Validated
- 3 Submitted
Expenditures have been submitted successfully.
Should edits be required, the mechanism must be recalled in the Data Approvals application.
The current Approval Status of the mechanism is Submitted by Partner

[OPEN APPROVALS](#)

If Needed: Recall from Data Approvals App

- If the Prime Partner determines the submission needs to be recalled, select the DATIM application menu, search for "Approvals", and select the Approvals app.

The screenshot shows the ERB Processor interface. On the left, there are filters for Operating Unit (Ukraine), COP Year (COP 2024 (FY25)), and Mechanism (160758 - 72012123...). The main content area displays a table with the following data:

Mechanism	
Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REA)
Mechanism Total:	\$444,000

Below the table is a 'Data Entry Progress' section. On the right side of the interface, there is an application menu with a search bar containing 'Approvals' and a green checkmark icon labeled 'Approvals' below it. A green box highlights the search bar and the checkmark icon. A blue box highlights the 'Approvals' text in the search bar. A dark blue bar at the top right contains a grid icon and the letters 'PS'.



If Needed: Recall from Data Approvals App (cont.)

- Select “Workflow” = “ER Expenditures FYOct”
- Select “Period” = “October 2024 – September 2025”
- Select Operating Unit of interest, in this case, “Ukraine”
- Select “Go” for the most recent IM “Status”

Approvals

Workflow: ER Expenditures FYOct | Period: October 2024 - September 2025 | Operating Unit: Ukraine |

[VIEW ²](#) | [ACCEPT](#) | [SUBMIT ²](#) | [RECALL](#) | [RETURN](#)

2 mechanisms

<input type="checkbox"/>	Mechanism ↑	OU	Agency	Partner	Status
<input type="checkbox"/>	87048 - GH002555 - PATH	Ukraine	HHS/CDC	PATH	pending at partner
<input type="checkbox"/>	160758 - 72012123CA00002 - Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity	Ukraine	USAID	PATH	pending at partner

< 1 >



If Needed: Recall from Data Approvals App (cont.)

- In the screenshot, you'll see that the "Status" column updated from "Pending at Partner" for IM 160758 to "Submitted by Partner"
- Select the checkbox next to 160758
- Select "View"

Approvals

Workflow: ER Expenditures FYOct | Period: October 2024 - September 2025 | Operating Unit: Ukraine | [GO](#)

[VIEW](#) 1 selected mechanism

[VIEW](#) ³ | [ACCEPT](#) | [SUBMIT](#) | [RECALL](#) ¹ | [RETURN](#)

3 mechanisms ×

<input type="checkbox"/>	Mechanism ↑	OU	Agency	Partner	Status
<input type="checkbox"/>	18210 - AID121A1700001 - Serving Life	Ukraine	USAID	PATH	accepted by agency
<input type="checkbox"/>	87048 - GH002555 - PATH	Ukraine	HHS/CDC	PATH	accepted by agency
<input checked="" type="checkbox"/>	160758 - 72012123CA00002 - Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity	Ukraine	USAID	PATH	submitted by partner

1 row selected < 1 >



If Needed: Recall from Data Approvals App (cont.)

- Select “Recall Mechanism”

Approvals

← RECALL MECHANISM
BACK

✓
2
3
4
5
6
7

pending at partner
submitted by partner
accepted by agency
submitted by agency
accepted by global agency
submitted by global agency
accepted by global

Workflow
ER Expenditures FYOct

Period
October 2024 - September 2025

160758 - 72012123CA00002 - Re-Envisioning Excellence and Accessibility in Clinic...

Mech	160758 - 72012123CA00002 - Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
OU	Ukraine
Agency	USAID
Partner	PATH

Dataset

ERB: Expenditures ▾

Please use the ERB Processor App for adding, updating, and reviewing Expenditures.

If Needed: Recall from Data Approvals App (cont.)

- The IM will return to “Pending at Partner” status
- Return to the “ERB Processor App” to edit and resubmit the IM
 - **Note:** It’s **critical to resubmit** the IM after editing; otherwise, the expenditures will not flow into FY25 GHSD expenditure datasets and analytics

Approvals

➤ SUBMIT MECHANISM
BACK

1
 pending at partner

2
 submitted by partner

3
 accepted by agency

4
 submitted by agency

5
 accepted by global agency

6
 submitted by global agency

7
 accepted by global

Workflow	ER Expenditures FYOct
Period	October 2024 - September 2025

160758 - 72012123CA00002 - Re-Envisioning Excellence and Accessibility in Clinic...

Mech	160758 - 72012123CA00002 - Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
OU	Ukraine
Agency	USAID
Partner	PATH

Dataset

ERB: Expenditures ▾

Please use the ERB Processor App for adding, updating, and reviewing Expenditures.



Edit or Resubmit Expenditures for Approval

- Back in the ERB Processor App, you'll see that the "Data Entry Progress" section notes that the currently entered expenditures have been successfully validated. The Prime Partner can choose to either...
 - Select "Edit" to edit expenditures again
 - Select "Open Approvals" to navigate to the "Approvals" app and submit the expenditures for Agency review

The screenshot displays the ERB Processor application interface. On the left is a sidebar with filters: Operating Unit (Ukraine), COP Year (COP 2024 (FY25)), and Mechanism (160758 - 72012123...). The main content area is divided into two sections. The top section, titled 'Mechanism', contains a table with the following data:

Mechanism	
Mech ID	160758
Award #	72012123CA00002
Mechanism Name	Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity
Mechanism Total:	\$444,000

The bottom section, titled 'Data Entry Progress', shows a progress indicator with three steps: 1. Entering Data (checked), 2. Validated (highlighted with a green box), and 3. Submitted. The 'Validated' step includes the text: 'Expenditures have been successfully validated. The mechanism is ready to be submitted for approval in the Data Approvals application.' Below this text are two buttons: 'EDIT' and 'OPEN APPROVALS'.

Reviewing In-Progress and Submitted Expenditure Data



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ERB Processor App Record Review

- Within the ERB Processor App, both **in-country agency** and **global (HQ) agency** users can review individual saved in-progress and submitted ER records
- After logging into DATIM, agency users can access the ERB Application in the DATIM Application menu
- After selecting OU and year, a list of all mechanisms in-progress or at various submission levels will appear

ERB Processor

Operating Unit
South Africa

COP Year
COP 2024 (FY25)

Mechanisms								
Total amount entered								\$831,137
Total mechanisms entered								4
Mechanisms with reviews								1
Mechanisms with errors								0

ID	OU	Agency	Code	Amount	Status	Review
82199	EpiC	Family Health International	VRAASTY11EA3	7200AA19CA000...	\$625,000	1 REVIEW
160621	GHSC-OA	Family Health International	VRAASTY11EA3	WCFAIDQAAAC150	\$105,000	SUCCESS

ERB Processor App Record Review (continued)

- By scrolling to the right, the in-country or Global HQ Agency user can view an individual expenditure record by clicking the "eye" icon

\$625,000

 1 REVIEW

SUBMITTED

SUBMITTED BY PARTNER



- After clicking the "eye" icon to view the record, the user also has the ability to export the submission as an Excel workbook for review:

1 Review

Total: \$625,000

EXPORT



Financial Structured Dataset in Genie App

- Partners and agencies can access the “Genie” app, based on their level of DATIM permissions and access, to download data mirroring the structure of the Financial Structured Dataset (FSD) during FY25 ER Reporting
- Select the DATIM Application menu, search for “Genie” and select “Genie”
- There may be up to 24-hour delay between data entry and availability in the FSD download



Note: Data access in the Genie FSD follows different access rules than the ERB application, following DATIM account permissions for viewing in-process data. If you have a question about data visibility in the Genie FSD daily download, consult the Genie FSD User Guide or submit a helpdesk request.

Financial Structured Dataset in Genie App (cont.)

NOTE: The below selector options will change depending on DATIM User Account level

- Select "Report Type" = "Financial Structured Dataset"
- Select "Operating Unit" of interest, in this case, "Ukraine"
- Select "Daily/Frozen" = "Daily"
- Select Funding Agency/Agencies of interest
- Select Mechanism(s) of interest
- Select "Both Budgets and Expenditures", "Budgets Only", or "Expenditures Only"
- Select Implementation Year(s) of interest
- Select "Run Report"

A Genie Financial Structured Dataset User's Guide and Data Dictionary is available in the Genie app

Report Type ⓘ
 Financial Structured Dataset ▾

Operating Unit ⓘ

- Global
- Africa
- Americas
- Asia
- Europe
 - Ukraine

Daily/Frozen ⓘ
 Daily

Funding Agency ⓘ
 X HHS/CDC ▾

Mechanisms ⓘ
 X 87048 - PATH ▾

Budgets and Expenditures ⓘ
 X Expenditures Only ▾

Implementation Year ⓘ
 X 2025 ▾

Run Report

Data Review & Approval (In-Country USG Agency)



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In-Country USG Agency Review Overview

- Once FY25 expenditures have been successfully submitted in DATIM by the Prime Partner, the submitted expenditures are reviewed by the Agency AOR/COR/GOR/Project Officer (or designated Agency reviewer)
- The Agency reviewer will check for:
 - DATIM errors (full list found [here](#))
 - Note: Warnings are acceptable (i.e., can be approved)
 - Program management expenditure, including indirect costs if applicable, not entered when expected
 - Interventions not aligned to FY25 COP strategy or IP work plans
 - Expenditures that do not seem to be aligned to the intervention definition as defined in the [Financial Classifications Reference Guide](#)
 - Expenditures that are greater or less than expected, within the context of foreign assistance review (ex: stop work orders, payment delays, award transitions)
- If the Agency reviewer notes any of the above or other potential errors, they may contact the IP either for further explanation or to require or suggest edits prior to approving the expenditures. If the Agency reviewer requires edits, the Agency reviewer will return the Submission in the Approvals app.



Step 1: Log into DATIM: <https://www.datim.org>

- Complete your log-in using Okta

Step 2: Access the Approvals App

- Select the DATIM application menu
- Select “Approvals”

The screenshot shows the DATIM dashboard interface. At the top right, a blue header bar contains a grid icon (highlighted with a green box) and a user profile icon. Below the header is a search bar labeled 'Search apps'. The main content area is divided into several sections:

- Welcome to DATIM:** A section with a welcome message and instructions on how to change the account note or switch accounts.
- Dashboard Navigator:** A section with instructions on how to select a data view from the menu to the right.
- Data Review:** A section with a list of data review options.
- App Grid:** A grid of application icons. The 'Approvals' icon, which features a green checkmark, is highlighted with a green box. Other icons include Data Entry, Dashboard, Browser Cache Cleaner, Data Visualizer, Menu Management, DATIM Support, ERB Processor, Landing Page, TST Self-Service, HRH Processor, Genie, and Switch Accounts.

Step 3: View and Accept IMs Submitted by Partner

1. Select "Workflow" = "ER Expenditures FYOct"
2. Select "Period" = "October 2024 - September 2025"
3. Select Operating Unit of interest, in this case, "Ukraine"
4. Select "Go" to update the most recent status for each IM
5. Select "Accept" in the table header
6. Select the checkbox next to the IM
7. Select "Accept", and confirm "Accept Mechanism on the following page

Approvals

Workflow: ER Expenditures FYOct |
 Period: October 2024 - September 2025 |
 Operating Unit: Ukraine |
 ✓ GO

ACCEPT 1 selected mechanism

VIEW 40 |
 ACCEPT 1 5 |
 SUBMIT | RECALL | RETURN 1

1 mechanisms Search

<input checked="" type="checkbox"/>	Mechanism ↑	OU	Agency	Partner	Status
<input checked="" type="checkbox"/>	87048 - GH002555 - PATH	Ukraine	HHS/CDC	PATH	submitted by partner

1 row selected
< 1 >

Step 4: Submit the mechanism to the Global Agency level

1. Select "Workflow" = "ER Expenditures FYOct"
2. Select "Period" = "October 2024 - September 2025"
3. Select Operating Unit of interest, in this case, "South Africa"
4. Select "Go" to update the most recent status for each IM
5. Select "Submit" in the table header
6. Select the checkbox next to the IM
7. Select "Submit", and then confirm "Submit Mechanism" on the following page

Approvals

Workflow ER Expenditures FYOct Period October 2024 - September 2025 Operating Unit South Africa ✓ GO

SUBMIT 1 selected mechanism

VIEW 137
ACCEPT 1
SUBMIT 1
RECALL
RETURN 2

1 mechanisms Search

<input checked="" type="checkbox"/>	Mechanism ↑	OU	Agency	Partner	Status
<input checked="" type="checkbox"/>	82199 - 7200AA19CA00002 - EpiC	South Africa	USAID	Family Health International	accepted by agency

Optional: Return a mechanism for revision

If an Expenditure Reporting record requires revision, an In-country USG Agency user can "return" the mechanism to the partner for revision in the DATIM Approvals application

1. Select "Workflow" = "ER Expenditures FYOct"
2. Select "Period" = "October 2024 - September 2025"
3. Select Operating Unit of interest, in this case, "South Africa"
4. Select "Go" to update the most recent status for each IM
5. Select "Return" in the table header
6. Select the checkbox next to the IM to return
7. Click "Return", and confirm "Return Mechanism" on the next screen

Depending on the approval status, "Return" may need to be clicked multiple times for the mechanism to go back to the "pending at partner" level

The screenshot shows the 'Approvals' page in the DATIM application. At the top, there are filters for Workflow, Period, and Operating Unit, followed by a 'GO' button. Below this is a 'RETURN' button and a 'selected mechanism' label. A table lists 2 mechanisms with columns for Mechanism, OU, Agency, Partner, and Status. A 'RETURN' button is visible in the table header. A search bar is also present.

Numbered callouts in the image indicate the following steps:

- 1-4: Filter selection and 'GO' button.
- 5: 'RETURN' button in the table header.
- 6: Checkbox next to the mechanism ID '82199 - 7200AA19CA00002 - EpiC'.
- 7: 'RETURN' button above the mechanism list.

Mechanism	OU	Agency	Partner	Status
82199 - 7200AA19CA00002 - EpiC	South Africa	USAID	Family Health International	accepted by agency

Data Review & Approval (Global (HQ) USG Agency)



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Global (HQ) Agency Review Overview

- Once FY25 expenditures have been successfully submitted in DATIM by the In-Country USG Agency, the submitted expenditures can be reviewed by a Global Agency POC
- The Global Agency reviewer conducts additional checks for data completeness and quality, reviewing for any validation errors or data anomalies that may require additional clarification or data adjustments
 - DATIM errors (full list found [here](#))
 - Note: Warnings are acceptable (i.e., can be approved)
 - Program management expenditure, including indirect costs if applicable, not entered when expected
 - Interventions not aligned to FY25 COP strategy or IP work plans
 - Expenditures that do not seem to be aligned to the intervention definition as defined in the [Financial Classifications Reference Guide](#)
 - Expenditures that are greater or less than expected, within the context of foreign assistance review (ex: stop work orders, payment delays, award transitions)
- If the Global Agency reviewer notes any of the above or other potential errors, they may contact the In-country agency either for further explanation or to require or suggest edits prior to approving the expenditures.





Step 1: Log into DATIM: <https://www.datim.org>

- Complete your log-in using Okta

Step 2: Access the Approvals App

- Select the DATIM application menu
- Select “Approvals”

The screenshot shows the DATIM dashboard interface. At the top right, a blue header bar contains a grid icon (highlighted with a green box) and a user profile icon. Below the header is a search bar labeled 'Search apps'. The main content area is divided into several sections:

- Welcome to DATIM:** A section with a welcome message and a note: "You are logged into the account with the note: [ER/HRH/Approvals for PDAP](#)". It also includes a link to "the Switch Accounts app" and a "clear your cache" link.
- Dashboard Navigator:** A section with instructions: "Select your desired data view from the menu to the right, then continue selecting options from the second menu, and so on, to your desired dashboard." It includes a list of items:
 - **Data Review:** Here you can find MER Result Review Favorites (a.k.a. Cleaning Favorites)
 - At this time, only FY24 and FY25 MER Results data will be available in DATIM
- App Grid:** A grid of application icons. The 'Approvals' icon, which features a green checkmark, is highlighted with a green box. Other icons include Data Entry, Dashboard, Browser Cache Cleaner, Data Visualizer, Menu Management, DATIM Support, ERB Processor, Landing Page, TST Self-Service, HRH Processor, Genie, and Switch Accounts.

Step 3: View and Accept IMs Submitted by In-Country USG Agency

1. Select "Workflow" = "ER Expenditures FYOct"
2. Select "Period" = "October 2024 – September 2025"
3. Select Operating Unit of interest or "Global"
4. Select "Go" to update the most recent status for each IM
5. Select "Accept" in the table header
6. Select the checkbox next to the IM to Accept
7. Select "Accept", and confirm "Accept Mechanism" on the following page

The screenshot shows the 'Approvals' page with the following elements and callouts:

- 1-4:** A green box highlights the filter section at the top, containing 'Workflow' (ER Expenditures FYOct), 'Period' (October 2024 - September 2025), and 'Operating Unit' (Global), along with a 'GO' button.
- 7:** A red 'ACCEPT' button is highlighted.
- 5:** A green box highlights the 'ACCEPT 4' button in the table header.
- 6:** A green box highlights a checked checkbox in the first column of the table.

VIEW 2712	ACCEPT 4	SUBMIT	RECALL	RETURN 4	
4 mechanisms Search <input type="text"/> X					
<input type="checkbox"/>	Mechanism ↑	OU	Agency	Partner	Status
<input checked="" type="checkbox"/>	18210 - AID121A1700001 - Serving Life	Ukraine	USAID	PATH	submitted by agency

Step 4: Submit the mechanism to the Global level

1. Select "Workflow" = "ER Expenditures FYOct"
2. Select "Period" = "October 2024 – September 2025"
3. Select Operating Unit of interest, or select "Global"
4. Select "Go" to update the most recent status for each IM
5. Select "Submit" in the table header
6. Select the checkbox next to the IM to submit
7. Select "Submit", and confirm "Submit Mechanism" on the following page

Approvals

Workflow ER Expenditures FYOct Period October 2024 - September 2025 Operating Unit Global ✓ GO

7 SUBMIT 1 selected mechanism

VIEW 2712
ACCEPT 2
5 SUBMIT 2
RECALL
RETURN 4

2 mechanisms Search ×

	Mechanism ↑	OU	Agency	Partner	Status
6 <input checked="" type="checkbox"/>	18210 - AID121A1700001 - Serving Life	Ukraine	USAID	PATH	accepted by global agency

Optional: Return a mechanism for revision

If an Expenditure Reporting record requires revision, a Global Agency user can "return" the mechanism to the In-country USG Agency for review in the DATIM Approvals application

1. Select "Workflow" = "ER Expenditures FYOct"
2. Select "Period" = "October 2024 - September 2025"
3. Select Operating Unit of interest, or select "Global"
4. Select "Go" to update the most recent status for each IM
5. Select "Return" in the table header
6. Select the checkbox next to the IM to return
7. Click "Return", and confirm "Return Mechanism" on the next screen

Depending on the approval status, "Return" may need to be clicked multiple times for the mechanism to be back to the "accepted by agency" level

The screenshot shows the 'Approvals' section of the application. At the top, there are filters for Workflow, Period, and Operating Unit, with a 'GO' button. Below this is a 'RETURN' button and a message '1 selected mechanism'. A table header contains 'VIEW', 'ACCEPT', 'SUBMIT', 'RECALL', and 'RETURN' buttons. Below the header, a table lists 3 mechanisms. The first mechanism is highlighted with a checkbox checked.

VIEW	ACCEPT	SUBMIT	RECALL	RETURN	
3 mechanisms					
[-]	Mechanism ↑	OU	Agency	Partner	Status
<input checked="" type="checkbox"/>	18441 - AID620A1600001 - Care and Treatment in Sustained Support (CaTSS)	Nigeria	USAID	Management Sciences For Health, Inc.	accepted by global agency

Approval Levels & Data Availability in Standard Analyses

- While In-country and Global USG agency review, acceptance, and submission is highly recommended for data quality and accountability purposes, all partner submissions that have the status "**Submitted by Partner**" by the end of the data entry window will be included in the FY25 ER datasets and Panorama dashboards, regardless of approval steps by In-Country or Global USG Agency
- Ensure that all partners have **Submitted**, not just saved or validated their Expenditure Reporting data, for these data to flow through into standard dataset and dashboard analyses

Expenditure Reporting Support



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Technical Support in ZenDesk

- ZenDesk
 - Visit help.datim.org
 - Under "Submit a Request", select "Expenditure Reporting (ER)"
 - Fill out remaining information in the ticket form

DATIM > Submit a request

Submit a request

Please choose from the issue topics below. On the next screen you will be asked for more details on each topic.

Expenditure Reporting (ER) ▾

Your email address *

First Name *

Please enter First Name

Last Name *

Please enter Last Name

DATIM user name *

Please enter the DATIM user name you are logging in with and experiencing issues or require support.

Appendix A: Expenditure Reporting Compliance



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Expenditure Reporting Compliance with CFR Cost Principles

- All submissions should comply with federal cost regulations, as outlined in Part 200, Subpart E of the Code of Federal Regulations. This section of the CFR describes cost principles for non-federal entities receiving federal awards, including cost principles related to the classification of direct and indirect costs, the allowability, reasonability and allocability of costs, as well as other cost principles. CFR Part 200 Subpart E can be accessed here: <https://www.ecfr.gov/current/title-2/part-200>
- Public reporting burden for this collection of information is estimated to average 24 hours per response, including time required for searching existing data sources, gathering the necessary documentation, providing the information and/or documents required, and reviewing the final collection. You do not have to supply this information unless this collection displays a currently valid OMB control number. If you have comments on the accuracy of this burden estimate and/or recommendations for reducing it, please send them to:

*Bureau of Global Health Security and Diplomacy (GHSD), U.S. Department of State,
2025 E St NW, Washington, DC 20006*

Expenditure Reporting Compliance with CFR Cost Principles

- All submissions should comply with federal cost regulations, as outlined in Part 200, Subpart E of the Code of Federal Regulations, which can be accessed [here](#)
- This section of the CFR describes cost principles for non-federal entities receiving federal awards, including cost principles related to the
 - [classification of direct and indirect costs,](#)
 - [allowability, reasonability and allocability of costs, as well as other cost principles.](#)
- Value Added Tax (VAT) Foreign taxes charged for the purchase of goods or services that a non-Federal entity is legally required to pay in country is an allowable expense under Federal awards as direct or indirect costs. To the extent that such credits accrued or received by the non-Federal entity relate to allowable cost, these costs must be credited to the Federal awarding agency either as costs or cash refunds. More information can be found [here](#).

Agency Cost Principles and Reporting Requirements

- In addition to the federal cost principles outlined to the CFR Part 200, each implementing agency may have additional cost principles and other terms that must be respected as part of the expenditure reporting process.
- Implementing partners should confer with their awarding agency to ensure that their expenditure reporting submission complies with expenditure and cost requirements for that agency.
- For awards made by The Department of State, reporting must comply with U.S. Department of State Standard Terms and Conditions.

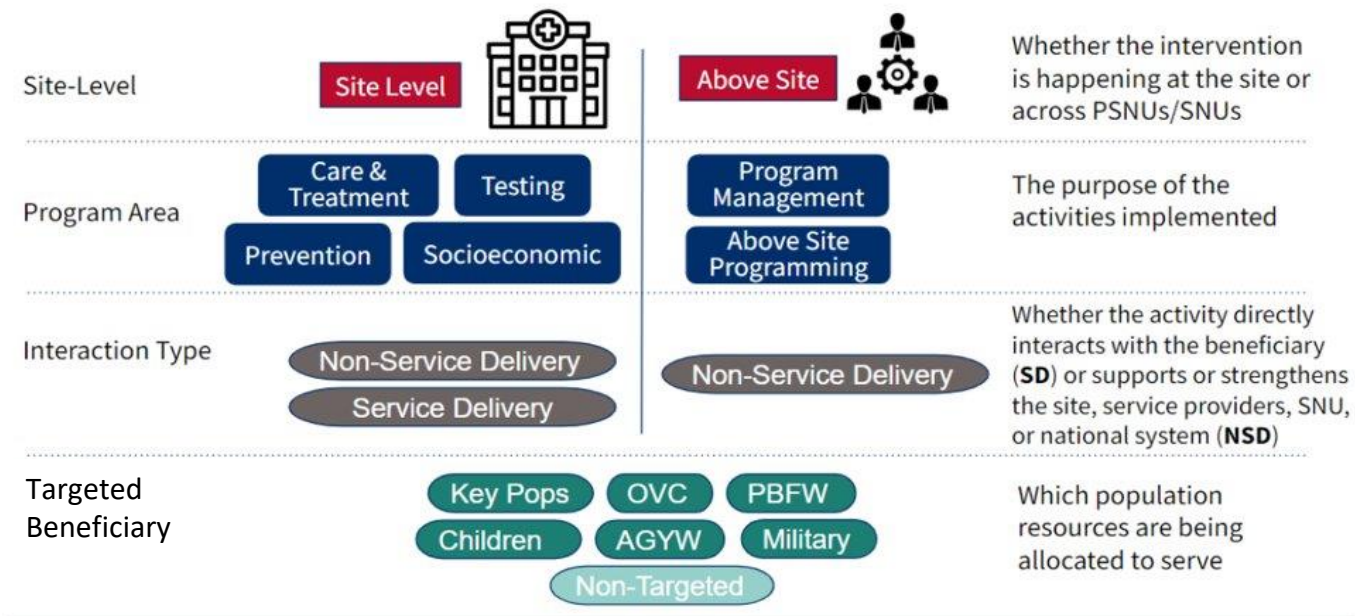
Appendix B: Financial Classification Guidance



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Financial Classifications Overview

Financial data collection and reporting efforts are based on the PEPFAR Financial Classifications, which include four primary dimensions: **Program Area** (and Sub-Program Area), **Targeted Beneficiary**, **Cost Category**, and **Interaction Type**



For detailed definitions, please review the [Financial Classifications Reference Guide](#)

Financial Classifications

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

Who is spending?	What is the purpose?			What is purchased?
Organization*	Program*	Sub-program*	Interaction Type*	Cost [^]
<i>The entities involved in or responsible for spending PEPFAR funds</i>	<i>A program is a distinct organization of resources directed toward a specific strategic objective, or a set of activities that achieve a common outcome.</i>			<i>For expenditure reporting, all costs should be reported either under direct or indirect costs as applicable.</i>
<ul style="list-style-type: none"> • Operating Unit (OU) • Implementing USG Agency (Agency) • Implementing Partner (IP) <ul style="list-style-type: none"> • Government to Government (G2G) • Partnerships • Subrecipient Partner[^] • Local Partner~ 	<p>Site-level:</p> <ul style="list-style-type: none"> • Care and treatment (C&T) • Testing (HTS) • Prevention (PREV) • Socio-economic (SE) <p>Above-site level:</p> <ul style="list-style-type: none"> • Above-site programs (ASP) • Program management (PM) 	<p>PREV:</p> <ul style="list-style-type: none"> • Non-Biomedical HIV Prevention • PrEP • Medication assisted treatment • Violence Prevention and Response 	<ul style="list-style-type: none"> • Service Delivery: Program activities involving direct interaction with the beneficiary • Non-Service Delivery: Program activities that support, facilitate, or strengthen the facility, site, service providers, or subnational unit or national system 	<p>Direct costs:</p> <ul style="list-style-type: none"> • Personnel • Fringe benefits • Travel • Equipment • Supplies • Contractual • Construction • Training • Subrecipient <p>Other Indirect costs:</p> <ul style="list-style-type: none"> • Indirect

* denotes data collected during budget planning and expenditure windows; ^ denotes data collected during expenditure reporting only; Cost Type data is collected during budget planning; ~ denotes data collected in FACTS Info

Budget vs. Expenditure

PEPFAR COP/ROP Budget Process

- Implementing Partners (IP) are allocated the majority of their PEPFAR funding through the Country or Regional Operational Plan (COP or ROP) process.
- The Operational Plan planning level represents the total resources, including new funding and applied pipeline resources, that a country, region, or Agency HQ plans to outlay to achieve approved targets during the 12-month fiscal year.
- Budget data is entered into the Funding Allocation to Strategy Tool (FAST)

PEPFAR Program Expenditure Reporting

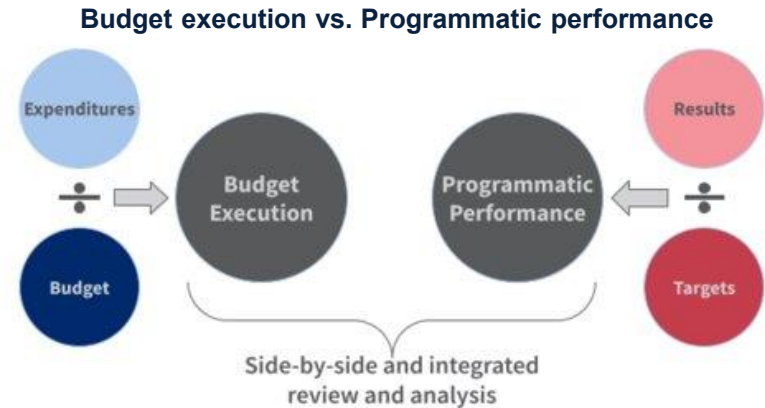
- The United States Government (USG) requires an annual report of PEPFAR program expenditures at the end of each fiscal year (October 1 – September 30)
- The purpose of expenditure reporting is to provide resource monitoring to better understand the costs the USG incurs to provide a broad range of HIV services and support, and to subsequently use this information to inform program planning through program performance assessments using financial data drawn from expenditure reporting.
- ER data is collected through the ERB Processor App in DATIM

The PEPFAR financial classifications are common across budget formulation, budget execution and expenditure reporting to allow tracking of actual resource usage against budgeted allocations.

Interpreting Expenditures and Budgets

There are several reasons why mechanisms may spend more or less than the amount that is budgeted:

- Budgets don't always align with what the partner needs to work with and are often estimates; this is particularly true at the program area level
- Timing of implementation vs expenditures: work done in FY24 may be an expenditure in FY23 or FY25
- Reprogramming
- Barriers to spending \$ (e.g., staff shortages, political issues, conflict, policy barriers)
- Off-cycle and new mechanisms might lead to misalignment of budget and expenditure



Thank you!



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