

FY26 Expenditure Reporting (ER) and HRH Inventory Webinar

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Questions and Answers

A. Who needs to report, and what is in scope

1. Which agencies and funding sources are in scope for expenditure reporting (ER)?

All agencies with FY26 budgets for GHP-State, GHP-USAID, and GAP are expected to provide expenditures. Non-GHP funding, such as GHS funds appropriated directly to CDC, may be excluded.

2. Do implementers that are not funded with MOU funds also need to report?

Yes. Implementers with any FY26 expenditures are expected to report expenditures using the MOU Financial Classifications. This includes MOU-funded partners and may also include non-MOU-funded partners.

3. Does FY26 reporting cover both HIV and non-HIV costs?

Yes. FY26 is the first year in which non-HIV global health funding and expenditures are included in expenditure reporting alongside HIV, across all USG-funded global health awards.

4. Do we need to report if a program has not yet spent FY26 funds, or if a project started very late in the year?

Any funds spent between October 1, 2025 and September 30, 2026 must be captured in FY26 ER. If a program had no expenditures in that period (for example, a non-HIV program area that has not yet spent funds, or a project that started on September 10 and spent nothing before September 30), there is no need to report for FY26.

5. Do CDC cooperative agreements (CoAgs) with host-country ministries of health need to report?

Yes. CDC CoAgs with governments are asked to report.

6. Do closed-out, terminated, or suspended mechanisms need to report?

Reporting is requested for any mechanism that was active at any point between October 1, 2025 and September 30, 2026, including mechanisms that closed out by September 30, 2026. Suspended mechanisms should report HRH if they funded any staff during the year. Closed out HRSA mechanisms do not need to report HRH.

For ER, close-out expenditures should be reported where implementing staff are still available to report. If an award was terminated and no staff remain who can report, close-out expenditures are not expected.

7. How do Department of War (DoW) awards report?

For ER, there is no difference in agency reporting: DoW awards report through the DATIM ERB processor app. For HRH, Mil-Civ mechanisms follow the same process as everyone else.

Mil-Mil mechanisms should submit a separate form directly to their DoW contact, and should not copy GHSD, for security reasons.

8. Is there separate guidance for DoW ER and HRH reporting?

ER for DoW awards follows the same reporting process through the ERB app. For HRH, Mil-Civ mechanisms follow the standard process, and Mil-Mil mechanisms use a separate form submitted directly to the DoW contact.

9. Is there a minimum dollar value in a health program area below which no ER reporting is required (for example, activities that ended early or began late in FY26)?

There is no minimum dollar threshold.

10. Do PIOs have to report?

Any implementers with mechanism IDs and associated FY26 expenditures are expected to report expenditures using the MOU Financial Classifications.

B. Reporting period, cash basis, and deadlines

11. What period does reporting cover, and does it include prior-year funds or multi-year awards?

Both ER and HRH cover only FY26: October 1, 2025 through September 30, 2026. ER captures all expenditures in that window regardless of the original fund account or fiscal year of the funds.

12. Should final invoices paid in FY26 for FY25 activities, or expenses paid in October 2026 for FY26 activities, be included?

FY26 ER uses a cash basis of accounting. Funds spent between October 1, 2025 and September 30, 2026 are included, regardless of the fiscal year of the funds; expenses paid in October 2026 are not included in FY26 ER.

13. If our close-out costs begin in October 2026, are they reported this year or next?

FY26 ER covers only expenditures between October 1, 2025 through September 30, 2026. Close-out costs incurred after September 30, 2026 are excluded from this reporting period.

14. What are the deadlines for ER and HRH?

ER follows the data calendar's "initial" and "cleaning" periods. The initial period opened October 19 and runs through November 13; the cleaning period opens November 30 and runs through December 11.

HRH submissions opened October 21 and close at 11:59 PM ET on December 11, 2026.

There are no separate pre-clean or clean periods for HRH.

C. Mechanism IDs, multi-country awards, and central awards

15. What does "IM" stand for, and what is a mechanism ID?

IM stands for Implementing Mechanism. A mechanism ID is a unique number assigned to each award in each country; for example, one award operating in two countries has the same implementer name and award number, but a different mechanism ID in each country. Mechanism IDs are typically five to six digits and are not the same as award numbers.

16. What should we do if we do not know our mechanism ID, or it does not appear in DATIM?

Your GOR/Agency Agreement or Contract Officer can help you locate it. You can also submit a [DATIM Support ticket](#) (select "Expenditure Reporting") with all known details, such as implementer name, award number, UEI, and country, and the team will help identify the correct mechanism ID or request that it be added.

This especially applies to awards funded only with non-HIV funds, which may not yet have a mechanism ID. After a mechanism is added, the app refreshes overnight and the mechanism becomes available for reporting the next day, so please check early that your mechanism appears in the ERB Processor App rather than at the end of the reporting window. The mechanism dropdown in the ERB app lists only the IMs that received FY26 funding, plus some that may have received continuity-of-operations funding, which is why a mechanism may be missing.

17. Why do two similar mechanisms appear for my award, one with a leading "X"?

For the FY26 bridge period, awards that transitioned from USAID to State (or from USAID WCF to WCF agency) were created with a new award number that has a leading X, because the system cannot hold the same award number across multiple agencies. Reporting

should be under the mechanism with the leading X. If you are unsure of which mechanism ID to report under, please submit a [DATIM Support ticket](#).

18. If we implement activities in several countries, do we submit one report or one per country?

One expenditure report is submitted for every implementing mechanism, and because mechanisms are country-specific, expenditures for each country are submitted separately under each relevant mechanism ID. HRH follows the same logic: one template per mechanism per country. Multi-country implementers may submit through country-based staff or centralize submission through HQ-based staff. If submission is centralized, the person submitting needs one DATIM account per country.

19. Who reports for central awards and country-level buy-in awards?

Reporting is completed by implementers: every implementer active during FY26 uses the DATIM ERB app to report expenditures, including central award partners. Implementers working across multiple countries may report through country-based staff or centralize reporting through HQ-based staff.

20. Do central award implementers need clearance from Post before submitting data?

No. Central awards do not need prior clearance to enter and submit ER data. The GOR/Agency Agreement or Contract Officers may offer guidance on how to report, and GORs/AOs/COs can create agency accounts in DATIM to review expenditures once they are submitted.

21. If one implementer had several awards during the year, do they complete one ER per award or one for the whole organization?

They complete a separate ER submission for each mechanism.

22. Have mechanism IDs changed for countries compared with last fiscal year?

A mechanism ID is unique to each award per country. Transitioned USAID to State and USAID/WCF to WCF awards received new award numbers with a leading X for the FY26 bridge period.

23. For central awards, are GHSD-based C/GORs managing communication with in-country implementer teams on ER and HRH?

Materials will be shared after the webinar, and specific data entry questions should go through DATIM Support. In related answers, GORs/AOs/COs may offer reporting guidance

for central awards and can create agency accounts for review, and implementers can ask their GOR/AO/CO for help locating a mechanism ID.

D. DATIM accounts, access, and approvals

24. How do we request DATIM access, including for several countries or for countries that have not been reported before?

Register at <https://register.datim.org>, choose your account type (implementer, agency, or global agency), select the ER data stream, and tick the approvals box if you will submit or approve data.

An implementer whose award operates in several countries needs a separate account for each country. If you need many countries, submit one ticket and list all country names in the justification section; if you need only two or three, submit a request for each individual country. Agency staff supporting several countries likewise need a separate account for each country, whereas a global (headquarters agency) account can see all countries in which the agency works.

Please note: HRH is not reported in DATIM this year, so only the ER data stream applies to account requests.

25. Can I change the email address on my DATIM login, or fix Okta and login problems?

Please submit a general help desk ticket at <https://help.datim.org> and someone will assist. The same route applies for Okta problems, such as not receiving a QR code after changing or reinstalling a device, and for screenshots of error messages.

26. Is there an in-country help desk for ER support?

No. There is no in-country help desk; support is provided through GHSD's centrally managed DATIM Support help desk. Submit a request at help.datim.org and choose "expenditure reporting" as the issue topic for the fastest routing.

27. Will in-country agency staff review and approve ER submissions?

Yes. As in past years, in-country agency users do a first-pass review before approving each implementer's ER. Reviewers should look for entries that do not appear aligned with the AFGHS financial classifications and contact the implementer outside DATIM to edit their submission if needed. Data is included in datasets and dashboards once the partner has submitted their Expenditure Report, even before agency acceptance.

E. ER data entry and the AFGHS Financial Classifications

29. What are the steps to enter and submit ER data in DATIM?

Sign in through Okta, open the ERB processor app, select the FY26 bridge planning year and your mechanism, and the data entry screen appears. Enter whole, positive numbers, save as you go, then select Validate; red validations block submission, while yellow warnings should be reviewed.

Entry is not complete until you choose Open Approvals and click Submit Mechanism. The status of "submitted by partner" is enough for the data to flow into GHSD datasets and dashboards. If you need to change anything, recall the mechanism in the Data Approvals app, edit, and resubmit.

30. How do we report subrecipient expenditures, and is the Excel upload still available?

There is no upload function; the primes enter subrecipient expenditures directly in the ERB app using "Add subrecipient," with the subrecipient's name and UEI. An optional Excel "scratch pad" can be used to work out figures or share with subrecipients to collect their expenditures before the prime enters them directly in the ERB Processor App.

If a subrecipient does not know its UEI, enter twelve 1s; if it is not required to have a UEI, enter twelve 9s. New this year, all subrecipients follow the full reporting structure; the previous split at \$25,000 no longer applies.

31. Are AFGHS financial classifications used in both ER and HRH? Is sub-category reporting required?

The AFGHS Financial Classifications are used in both ER and HRH. For FY26 ER, reporting by sub-category and health program area is required, which differs from the prior PEPFAR financial classifications. Only sub-categories whose leading number matches the selected area of cooperation can be chosen. HRH also uses the new AFGHS Financial Classification structure for some data attributes.

32. Is ER now limited to HR information, and why does the ER template not show PEPFAR cost categories such as travel, supplies, and contracts?

ER and HRH are separate data streams. ER covers expenditures across the full AFGHS Financial Classifications, which extends well beyond human resources. The Excel ER template is only a helper tool and does not show PEPFAR cost categories because FY26

reporting has transitioned to using the AFGHS Financial Classifications, which uses areas of cooperation and sub-categories; entry itself takes place in the ERB app.

33. Where do we enter the financial classification in ER?

In the Excel ER template, Areas of Cooperation and Sub-Categories are chosen from drop-down lists at the top of each column, with expenditures entered in rows for the relevant health areas. In DATIM, once you open the ERB processor app and select your mechanism ID, the data entry screen appears automatically. Step-by-step instructions are in the [FY26 Expenditure Reporting guidance](#).

34. What if our activities fit several sub-categories, health program areas, or both HIV and other areas?

Expenditures for each sub-category can be entered as a separate column in the template, and expenditures can be reported against all applicable sub-categories. All relevant health program areas under the same mechanism can be reported together in one template, with expenditures entered on the relevant health program area rows. For help choosing a sub category, refer to the AFGHS Financial Classifications definitions and inclusion and exclusion criteria.

Please note: Training (pre-service and in-service) of frontline health workers and supervision of frontline health workers are now two separate sub-categories under 2.6; they were combined previously.

35. Where do program management costs go?

Refer to the AFGHS Financial Classifications, which indicate that program management costs fall under Area of Cooperation 2.6.

Please note: Program management costs were not discussed in the webinar itself. Please confirm the placement against the AFGHS Financial Classifications Reference Guide before entering data.

36. Which health program areas are available in the templates?

Every area of cooperation and sub-category is tagged to at least one health program area: HIV, malaria, tuberculosis, polio, other public health threats, maternal and child health (MCH), or global health security (GHS). In HRH, staff supporting measles immunization should be captured under MCH, since there is no separate measles option. Nutrition programming should also fall under MCH.

37. Will GHSD provide guidance or tools to map approved FY26 interventions (program area and beneficiary) to the MOU areas of cooperation and sub-categories?

The structure has fundamentally changed from PEPFAR to the AFGHS Financial Classifications: previous PEPFAR cost categories are now captured as AFGHS sub-categories, and beneficiary disaggregates have been removed. GHSD strongly recommends using the AFGHS definitions and inclusion and exclusion criteria as a new, standalone classification system instead of attempting to map from the old PEPFAR Financial Classifications Structure to the AFGHS Financial Classifications structure.

38. How do we report health program areas not clearly represented in the ER template, such as Nutrition, WASH, and Ebola response? Should they go under Other Public Health Threats?

WASH funding is not part of FY26 ER and HRH. Ebola funds should be reported under Global Health Security (GHS), and Nutrition should be reported under MCH.

39. Are GORs/AOS/COs expected to send implementers the areas of cooperation and sub-categories, as they did for program interventions in prior periods?

Areas of cooperation and sub-categories are included in the AFGHS Financial Classifications, found in the FY26 Expenditure Reporting guidance.

F. HRH Inventory: submission process and templates

40. Who completes the HRH Inventory, and how is it submitted?

Implementers complete one Excel template per mechanism per country. Primes are responsible for collecting staff data from their subrecipients and consolidating it into that one template. USG staff are welcome to submit the template on an implementer's behalf. The HRH Processor and DATIM app are not used this year. Download the excel template from DATIM Support (<https://help.datim.org>, Data Streams, HRH Inventory), then submit it through a DATIM Support ticket by choosing the option to submit HRH Inventory data, naming the file with the mechanism ID, country, and date. Submissions close at 11:59 PM ET on December 11. Please check the quality of your data carefully before submitting, as the central quality control team is very small.

41. What is in the HRH template, and what changed this year?

The Excel template has three tabs: a Cover Sheet, where you select your mechanism ID and the country and IM details fill in automatically; a Staff List, with one line per individual; and

an FTE Calculator which supports accurate FTE calculations for staff that work less than full time.

New this year are closer alignment with the revised AFGHS financial classifications, the new health program areas, and a simpler submission process. The geography and non-monetary expenditure columns have been removed, so reporting is at country level only.

42. Can USG staff review an implementer's HRH submission, as they can with ER?

There is no validation or review process for HRH data this year. In-country USG staff who want a chance to review can ask implementers to send the template before it is submitted or check and then submit it on the implementer's behalf via the [DATIM support ticket](#).

43. Can we copy and paste data into the HRH template?

Copying and pasting into the HRH Inventory template is not recommended, because it can disrupt the cascading logic between columns and the in-template validation.

44. How do we record months worked and full-time equivalent (FTE), and is there a calculator?

Months worked is a number from 0 to 12, with 12 for a full-time worker. For someone who worked on and off, such as a campaign worker, add up the weeks worked over the year and enter the result as a decimal.

Average FTE per month is the average across the whole year, so one month on and one month off counts as half-time. The FTE calculator is a tab in the Excel template: enter the standard full-time work week for your country or situation and choose from four part-time scenarios.

G. HRH Inventory: who to include and how to complete the staff list

46. Does everyone supported with USG funds need their own line, including thousands of community workers? Are personnel IDs needed?

Yes, everyone needs their own line. The inventory is entered at the individual level, with one line per USG-funded staff person (including consultants), and lists can be very long. Do not enter personnel IDs; no personally identifiable information (PII) is allowed to be included in these documents.

47. Who counts as HRH staff: part-time or short-term staff, non-monetary compensation, no minimum amount?

Anyone who received compensation from USG funds during the year must be captured, no matter how briefly they were employed, including those who resigned before the year ended. This also covers people on contracts, campaign workers, and people who receive only non-monetary compensation. There is no minimum amount; all workers are captured.

48. Do HRH figures include animal health workers?

Yes. Anyone who receives USG funding for their position should be included. If you cannot find a suitable category for them, reach out through DATIM Support.

49. How do we report staff whose time is billed to indirect costs?

Staff who are purely indirect (for example, an accountant paid entirely through the NICRA) are not captured in HRH, because indirect costs are counted separately. If part of a person's salary is paid through direct costs, enter them for that portion of their time and pay. This was a policy decision, and we acknowledge that it does not give a fully complete picture.

50. What do we report for staff who received no USG compensation? What if a person receives compensation for work done in MNCH using HIV money?

If a person received no compensation at all—including no non-monetary compensation—they are not entered. Workers that receive compensation should be entered under the health area where their work is concentrated (such as MCH), even if the compensation came from other sources of funds (i.e. different “colors” of money, such as HIV funds used for someone using MCH).

51. Which cadre do we choose when job titles in the guidance do not appear in the template?

Not every employment title is a stand-alone cadre in the template, so several titles may roll up into a single cadre- please choose the best match possible. Appendix B of the HRH guidance maps common titles to cadres. Choose the cadre that reflects the work performed rather than training or qualifications (for example, a doctor working as a technical assistance advisor is reported as technical assistance). Use "Other professional staff" only as a last resort.

52. Why do the cadre pick lists differ by health program area?

The cadre list depends on the health program area you select. HIV uses the same cadres as last year's PEPFAR HRH inventory reporting, while the other health program areas use cadres aligned with the AFGHS financial classifications. The lists are expected to be harmonized next year; this year establishes a baseline for the non-HIV areas while still allowing comparison with previous PEPFAR years.

53. How do we report a person who works across several health program areas or several mechanisms?

Across health areas: if someone works significantly in two areas, enter two lines, for example 50% of pay under HIV and 50% under MCH. If they spend only a small amount of time on a second area, enter them under the main area, since health program areas do not need to be captured perfectly.

Across mechanisms: report the person on each mechanism's spreadsheet, using the percentage of level of effort (LOE) and the share of pay from that mechanism (for example, 20% LOE and 20% of salary on one, and 80% on the other).

54. Which cadre should we use for data-related positions (data officer, data clerk, biostatistician, data manager) that appear in the guidance but not in the template?

For an HIV focused data position, select "Data-related staff". For all other health areas, select "Epidemiologist, Surveillance and Data Staff."

55. Under what cost category do we report staff who are paid from a cost category of "other" and not personnel?

Irrespective of what cost category staff are paid from, they should be reported under the health program area that they support.

H. HRH Inventory: compensation columns

56. If a worker receives only a stipend, do we calculate fringe?

Yes, include them in the HRH inventory. If you paid no fringe, enter 0 in the fringe column and report the stipend in the compensation column (sum of annual expenditure).

57. What counts as fringe?

Fringe is the employer's share of fringe costs that you pay directly for the individual, such as housing allowances, social security, and employee insurance. Fringe covered through an approved indirect cost rate is not included, and neither is construction or renovation of

housing for health workers. Salaries, wages, contract payments, and other cash payments go in the "sum of annual expenditure" column, not in fringe, and workers with only non-monetary compensation get 0 in both columns. If fringe costs were paid, these should be reported in the "Annual Fringe Expenditure, excluding non-monetary (USD)" column of the excel template and should not be added into the "Sum of Annual Expenditure" column.

Please note: The HRH guidance contains a full table of included and excluded items.

58. Do per diems or travel costs for health workers count in HRH?

No. Per diem is a travel expense that is captured under travel costs in ER, and it is not included in the HRH Inventory.

59. How should bonuses be reported?

Bonuses paid with USG funds are reported. They go in the "sum of annual expenditure" column, not in fringe, along with stipends, cash awards, and performance-based pay paid directly to employees or contract staff.

60. Is non-monetary compensation, such as paid training, still reported?

Individuals receiving non-monetary compensation, such as training costs paid like a scholarship, still need their own line. GHSD is no longer trying to quantify non-monetary compensation, so enter 0 in both the compensation and fringe columns unless the person also receives other pay.

I. HRH Inventory: transition to government and secondment

61. We will transfer USG support for frontline health workers to the government by January 1, 2027. Do we still report those workers?

Yes. The FY26 HRH period covers October 1, 2025 through September 30, 2026, so all USG-supported health workers in that period should be reported. The transition question in the template is where you record that a worker transitioned in FY26 or will transition in FY27.

62. How do we answer the "transitioned to government" question?

The question concerns the individual's position: whether the role was taken up by the government in FY26 or is planned to be taken up in the coming year. The options are transitioned in FY26, planned for FY27, no, and not sure. If neither applies, answer No.

63. What if the transition position is already established within the government's salary scale?

Select that the position will transition only if the transition is actually planned for the coming year; otherwise, answer No.

64. How do we answer if the position is transitioning gradually, in phases?

Because the template is at the individual level, apply the transition plan to the individual level. For example, if the government will take over 100 of 1,000 community health workers this year, mark those 100 individuals as transitioning and the other 900 as not transitioning (or planned to transition in FY27).

65. What if the staff are still funded by the USG, such as under a new cooperative agreement or a Fixed Amount Award (FAA)?

If the USG is still paying for the position, answer No: the position has not transitioned to government. This applies to staff moving to an FAA or to a county-level cooperative agreement. If the government pays with its own money, the answer is yes. Staff under a CoAg or G2G that is still USG-supported can be marked as seconded, but not as transitioned.

66. How do we answer for staff who left for the private sector or elsewhere?

Report only the time they worked for you during the year, and answer No to "transitioned to government."

67. What counts as "seconded to government," and can we report someone we placed with a state government?

Seconded means the person is officially seconded to government as part of their work documentation and is doing the government's work, usually at a national, regional, or subnational level rather than in a health facility. A person placed with a state government can be reported as seconded. If you are not sure, answer No.