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ASAP Webinar for USAID Local Partners:
COP21/FY22 Expenditure Reporting

September 6, 2022
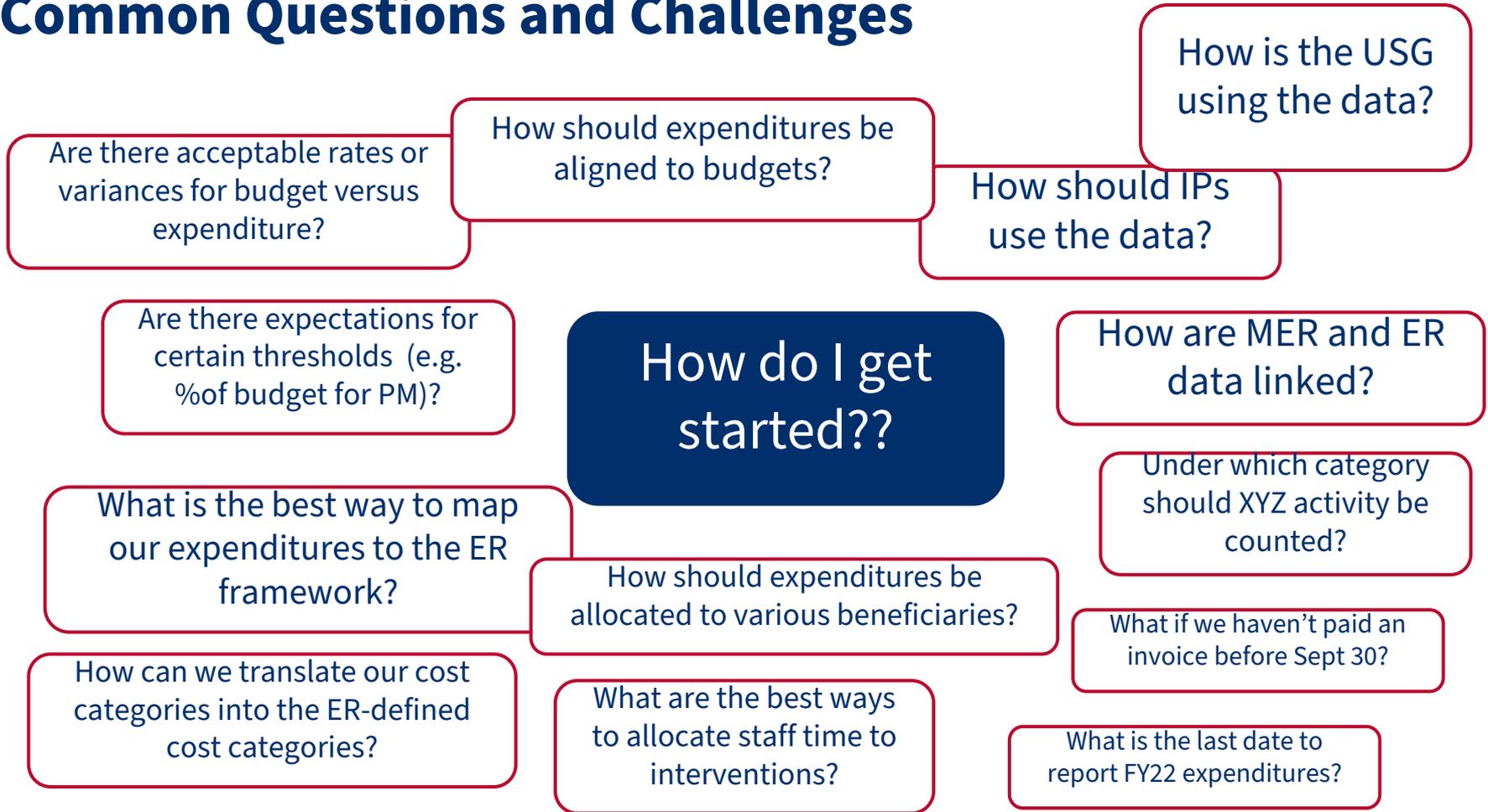
Erin Dunlap

USAID/OHA Expenditure Analysis Branch

Please type an answer to the following question in the chat box:

What was your biggest challenge reporting to ER, in previous years?

OR

What is your greatest concern, if you are doing ER for the first time?

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Common Questions and Challenges

How is the USG using the data?

How should expenditures be aligned to budgets?

Are there acceptable rates or variances for budget versus expenditure?

How should IPs use the data?

Are there expectations for certain thresholds (e.g. %of budget for PM)?

How do I get started??

How are MER and ER data linked?

Under which category should XYZ activity be counted?

What is the best way to map our expenditures to the ER framework?

How should expenditures be allocated to various beneficiaries?

What if we haven't paid an invoice before Sept 30?

How can we translate our cost categories into the ER-defined cost categories?

What are the best ways to allocate staff time to interventions?

What is the last date to report FY22 expenditures?

Welcome and Agenda

★ Overview of the PEPFAR Financial Framework
★ Requirements/What's new for FY22 reporting
★ ER Resources to Assist IPs
★ USG Financial Data Use
★ Hearing from the IP Perspective:
   ○ Common Questions, Challenges, and Best Practices: Templates and tools for translating implementing partner tracking into Expenditure Reporting
★ Q&A and Discussion

What is the PEPFAR Financial Framework?

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Introduction to the PEPFAR Financial Framework: Why Must We Report on Budget & Expenditure Data?

Increase reliability, usability, and timeliness of financial data to achieve program impact

Improve **accountability and efficiency** of PEPFAR programs

Clarify linkages between COP/ROP (Country Operational Plan/Regional Operational Plan) and central funding budgets, **program implementation**, budget execution and **financial management and reporting**

Process Flow of Annual Financial Planning and Reporting

Track financial information from budgeting to work plan budget to expenditure reporting using same classification

1. COP Strategy and Budget

- Determine full year amount for each mechanism
- Determine funding level for interventions --Program Area and Beneficiaries

2. Work Plan Budget

- IM interventions further elaborated by Cost Category

3. Expenditure Reporting

- Expenditures reported against the interventions identified in the work plan budget

The Budget and Expenditure Process Repeats as Such, Every Year

Financial Framework Classification #1: Program Area

Program: Distinct organization of resources directed toward a specific strategic objective, or, alternatively, a set of activities that achieve a common outcome.

Financial Framework Classification #2: Beneficiary

1 Non-targeted Population
2 Females
3 Males
4 Key Populations
5 Pregnant and Breastfeeding Women
6 Priority Populations
7 Orphans and Vulnerable Children

3 Demographic Beneficiary Groups

4 Targeted Beneficiary Groups

Program Area + Beneficiary = PEPFAR Financial Framework Intervention

	Intervention 1	Intervention 2	Intervention 3	Intervention 4
Program Area	Testing	Socio-economic	Care & Treatment	Above-site
Subprogram Area	Community-based – Service delivery	Education assistance – Service delivery	HIV clinical services – Non-service delivery	HMIS, surveillance and research
Beneficiary Group	Key Pops	OVC	Males	Non-targeted
Sub - Beneficiary Group	Sex Workers	OVC	Adult Men	Not disaggregated

Interventions

For complete definitions of program areas, beneficiaries, and cost categories please refer to the 'PEPFAR Financial Classification Reference Guide" found on datim.zendesk.com.

Financial Framework Classification #3: Cost Category

- What is the Implementing Partner purchasing with their PEPFAR money?

Expenditure Reporting Template

Going down the column we see investments by unique interventions of spend per program area, beneficiary, and cost category

	Categorization of Intervention 2	Categorization of Intervention 3	Categorization of Intervention 4	Categorization of Intervention 5
Intervention Name (optional)				
Program Area	HTS: Facility-based testing-SD	SE: Economic strengthening-SD	PREV: VMMC-SD	C&T: HIV Clinical Services-NSD
Beneficiary	Males: Adult men	Females: Young women & adolescent females	Males: Adult men	Non-Targeted Pop: Adults
Object Class/Cost Category	Expenditure against Intervention 2	Expenditure against Intervention 3	Expenditure against Intervention 4	Expenditure against Intervention 5
Personnel: Salaries- health care workers	$234,345		$102,950	$95,970
Personnel: Salaries- other staff		$643,655	$23,498	$565,444
Fringe Benefits	$95,345	$140,777	$40,500	$138,906
Travel: International travel	$3,434			
Travel: Domestic travel		$76,555	$5,930	$15,932
Equipment: Health equipment			$52,430	
Equipment: Non-health equipment				
Supplies : Pharmaceutical	$342,343			
Supplies : Health- non pharmaceutical	$65,400		$87,990	$12,000
Supplies : Other supplies	$34,665	$12,000		$34,534
Contractual: Contracted health care worker			$30,000	
Contractual: Contracted interventions				$223,454
Contractual: Other contracts				
Construction				
Training				
Subrecipient			$354,100	
Other: Financial Support for beneficiaries		$276,899		
Other: Other		$56,756	$6,788	
Indirect charges	NA	NA	NA	NA
Total	**$775,532**	**$1,206,642**	**$704,186**	**$1,086,240**
% Total	18%	28%	16%	25%

USAID Local Partner Training - September 7, 2022

A Note on the Level of Detail of PEPFAR Financial Data

- USAID takes varying approaches to selecting interventions

    - "Split" interventions to highlight breadth and depth of programmatic activities

    - "Lump" interventions to demonstrate a more cohesive picture

Maximum 35 interventions (including one for program management) can be entered on the template

→
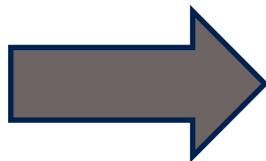
No way to disaggregate in every possible way, especially for comprehensive IMs

Example 1: An IP does a mix of clinical service delivery (SD)and non-service delivery (NSD), about 80% SD and 20% NSD. **Lump or split the expenditures? Answer: Assuming this is general C&T work, suggest lumping all $ into SD**

Example 2: An IP pays for clinical activities that primarily benefit the general population, but on average for the year about 30% of the clients are pregnant and breastfeeding women, an important population in program implementation. **Lump or split the expenditures? Suggest splitting the allocation of expenditures 70% to the Non-targeted population & 30% to PBFW**

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COP21/FY22 Expenditure Reporting Requirements & What's New?

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PEPFAR Expenditure Reporting Process Basics

Methodology
- Report all expenditures for the fiscal year that just ended, COP21/FY22 (Oct 1, 2021 – Sept 30, 2022)
- Cash basis
- Reported annually in USD ($)
- Only PEPFAR funding (i.e. do not count USAID malaria $, or Gates HIV $)
- Prime partner is responsible for uploading and submitting all eligible ER templates (prime and sub) into DATIM for successful completion of this PEPFAR reporting requirement

For complete definitions of program areas, beneficiaries, and cost categories please refer to the 'PEPFAR Financial Classification Reference Guide" found on datim.zendesk.com.

What's New for COP21/FY22 Q4 Expenditure Reporting

- **Minor/Administrative Updates**

  – Financial classification reference guide for complete definitions, v2.4 (download from DATIM Zendesk)

  – Transition from DUNS to Unique Entity Identifier (UEI)

    - On April 4, 2022, SAM.gov announced they will be retiring the Data Universal Numbering System (DUNS) and using a new identification number, the Unique Entity Identifier (UEI) number.

    - Therefore, on the "Metadata and Error Checks" tab of the PEPFAR Expenditure template will require you to input your newly assigned UEI number, rather than your DUNS. The template and DATIM system have new validations that will replace existing validations for the DUNS number.

    - **If you have not received your UEI number yet, please access the SAM.gov website to retrieve it.**

New in FY22: Subrecipient Collection

Subrecipients whose expenditures are **greater than** $25,000 will now have to complete an ER template

Below is a summary diagram of how this change affects the template and DATIM:

ER Template	DATIM
• If a Subrecipient has expenditures **greater than** $25,000, they must complete their own template • If a Subrecipient has expenditures **less than or equal to** $25,000, they will submit on the Prime Partner template • One sub template per sub-partner with expenditures >$25k, can also have some sub expenditures on prime template if <$25k	• Prime Partners will be the only users submitting templates • Subrecipients will send their completed templates to the Primes for submission • Two upload boxes in ERB Processor App; Prime Template and Subrecipient Template • Additional validations around Subrecipients (duplicates, totals in Prime expenditures)

Template: Metadata

Users will now:

- Select if they are a Prime or Subrecipient, which will reformat Metadata to ensure Subrecipient Names and UEIs are collected

Subrecipient Version

Prime Version

Template: Expenditure Template Tab

Subrecipient Templates (subs with >$25,000 USD) will need to report expenditures by cost category, and send to prime for submission

Prime Templates will capture subrecipient expenditure amounts (<= $25,000), as done in previous years

Prime ER Template

Subrecipient ER Template

Subrecipient Collection Action Matrix

Below is a table to help determine what should be submitted for your mechanism:

Am I a Prime or a Sub?	Are my expenditures > $25,000	Action
Prime Partner	-----	Select "Prime" in the Metadata and Error Checks tab (D6-L6) and enter your expenditures
Subrecipient	Less than or equal to $25,000	Work with your Prime Partner to have your expenditures entered in their template
Subrecipient	Greater than $25,000	Select "Subrecipient" in the Metadata and Error Checks tab (D6-L6) and enter your expenditures, send to your Prime when complete

COP21/FY22 Q4 Expenditure Reporting Timeline

	Date	Upcoming Activities
Data Collection	**Prior to 10/3/22**	DATIM expenditure reporting users (prime partners only) request new accounts or reactivate expired accounts as needed
	10/3/22	DATIM opens for Implementing Partner (IP) upload of FY2022 IM expenditure reporting Excel templates
	11/10/22 ⭐	FY2022 expenditure reporting DATIM data entry close; all templates should have been submitted by IPs and approved by Agency field staff
Data Cleaning	**12/1/22**	DATIM open for IP cleaning and re-upload of FY2022 IM expenditure reporting
	12/16/22 ⭐	FY2022 expenditure reporting data cleaning period closes; all templates should have been submitted by IPs and approved by Agency field staff

COP21 / FY22 Expenditure Reporting

COP Cycle	Implementation Year/FY	Annual Q4 Reporting Dates
COP21/FY22 (Approved May 2021)	Oct 1, 2021-Sept 30, 2022	Oct 3, 2022-Dec 16, 2022
COP22/FY23 (Approved May 2022)	Oct 1, 2022-Sept 30, 2023	Oct 2, 2023-Dec 15, 2023

What resources do I need to complete the ER template?

1. COP21/FY22 budget by intervention
2. New COP21/FY22 ER template downloaded from datim.zendesk.com
3. Classification reference guide, which includes definitions for category allocations (datim.zendesk.com)

	Program Area: Sub Program Area- Service Level	Beneficiary: Sub Beneficiary	Total COP19 Budget for Intervention
1	PM: IM Program Management-PM	Non-Targeted Pop: Not disaggregated	$2,154,456
2	HTS: Community-based testing-NSD	Non-Targeted Pop: Not disaggregated	$367,598
3	PREV: Non-disaggregated-SD	Females: Young women & adolescent females	$227,943
4	C&T: HIV Clinical Services-SD	Non-Targeted Pop: Not disaggregated	$636,555
Total			$ 3,386,552

DATIM.org Upload & Submission (2-Step Process)

Prime IP users will login to datim.org to upload & submit ER templates:
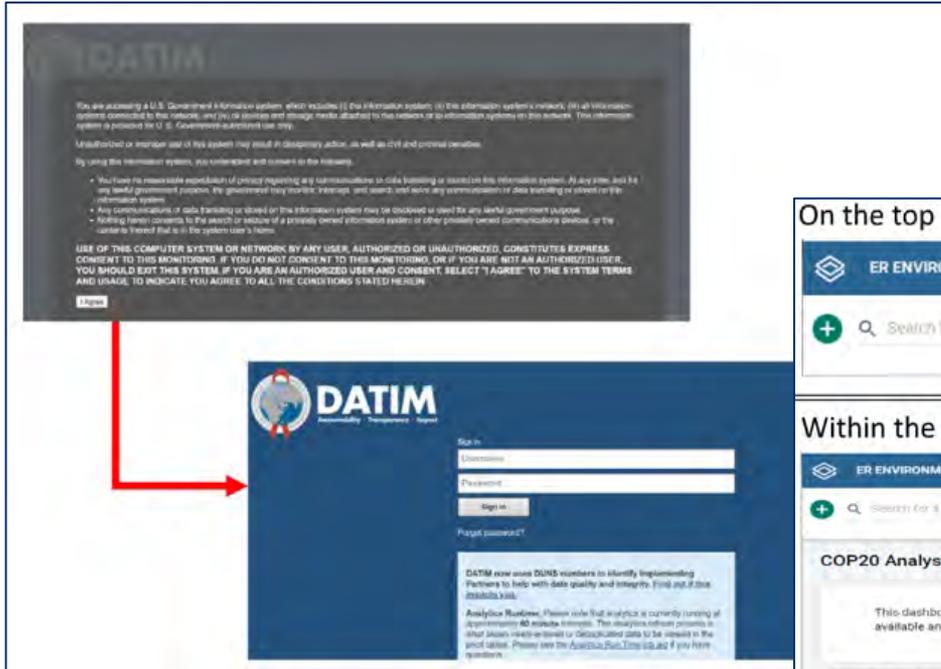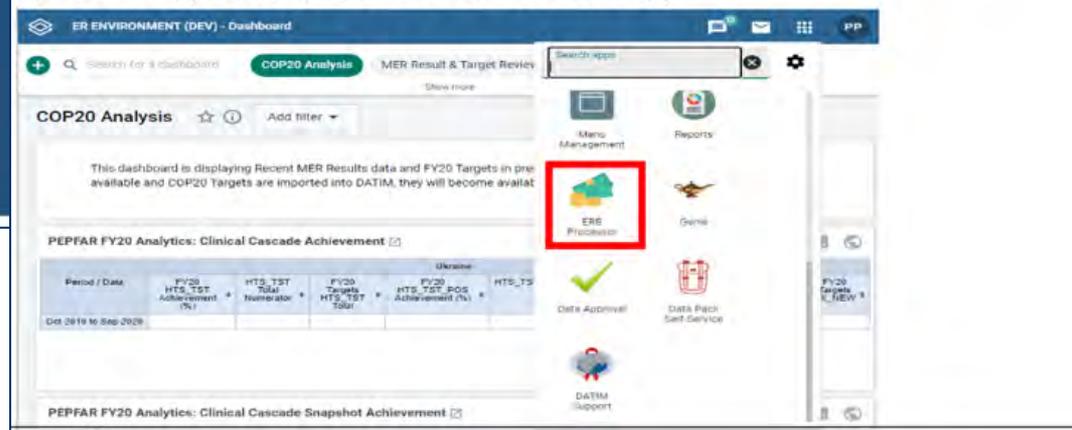
***Upload/Submit/Approve*:**

- IPs will **upload** in the **ERB Processor app**
- IPs will **submit** in the Data Approval app
- USAID will **approve** in the Data Approval app

DATIM Accounts & Submission

- <u>At least one person</u> from each <u>prime partner</u> organization will need to have a registered ER/Budget DATIM.org account in order to successfully upload and submit an ER template in DATIM

- If you <u>have</u> submitted a <u>COP22/FY23 work plan budget template</u> and/or logged into DATIM the past 95 days:
  - Access will be granted to DATIM automatically as your account has not been deactivated due to lack of activity

- If you <u>have not</u> submitted a <u>COP22/FY23 work plan budget template</u>:
  - Users without existing DATIM accounts, or expired accounts (not logged in for 95+ days) will need to request a new account.
    - Register at <u>https://register.datim.org/</u>

COP21/FY22 Expenditure Reporting RESOURCES

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Expenditure Reporting Available Resources: Guidance

Resources Available After September 7:

1. COP21/FY22 ER template
2. Classification Reference Guide version 2.4 (January 2022)
3. What's New for COP21/FY22 Reporting?

Navigate to datim.zendesk.com, PEPFAR Guidance

The Financial Classification Reference Guide Has All of the Answers to Your Questions!

HIV clinical services - Service delivery
All site-level activities for the delivery of HIV clinical services that have direct interaction with the beneficiary.

Included examples:

- Implementing differentiated service delivery models (e.g., dispensing practices, follow-up time intervals, and monitoring practices) using antiretroviral therapy drugs and the healthcare workers or lay workers who provide the services to patients.
- Linking and referral to treatment care and support as part of an overall program for HIV clinical services; linking HIV+ persons to treatment programs for same day initiation of ART.
- Assessment of adherence and (if indicated) support or referral for adherence counselling; assessment of need and (if indicated) referral or enrolment of PLHIV in community-based programs such as home-based care or palliative care, support groups, post-test-clubs, etc.
- Nutritional assessment, counseling, and support for HIV+ adults; activities to address nutritional evaluation and care of malnutrition in HIV+ and exposed infants, children and youth; and therapeutic feeding for clinically malnourished people living with HIV.
- Screening and management of mental health, including sexual identity development, depression, minority stress and trauma.
- Screening and treatment to prevent cervical cancer in all HIV-infected women according to current PEPFAR technical considerations and guidance; activities may also include procurement of associated supplies and equipment.
- Provision of services for opportunistic infection diagnosis and monitoring, related to prevention and treatment of opportunistic infections and other HIV/AIDS-related complications including malaria, diarrhea, and cryptococcal disease, including provision of commodities for PLHIV.
- All TB screening activities, according to current PEPFAR technical considerations and guidance. Intensified case finding for TB; costs associated with community screening and testing for TB, including TB contact tracing, TB household investigations, TB screening and testing in institutional and congregate settings (e.g., prisons) and linkage to care.
- Provision of TB preventive, prophylaxis therapy for all PLHIV, including drug costs and the cost for creation or necessary revisions of data collection tools, according to current PEPFAR technical considerations and guidance (Cross-cutting attribute: TB/HIV).
- GBV case identification (sometimes referred to as GBV screening) and referral of survivors to clinical and/or non-clinical post-violence care services. (Cross-cutting attribute: GBV)
- Delivery of post-violence clinical care services. (Cross-cutting attribute: GBV)

Excluded examples:

- Activities related to psychosocial support that is not in a clinical setting and is not primarily for improving clinical outcomes is classified under Socio-Economic: Psycho-social support.

HIV clinical services – Non-service delivery
All non-service delivery, site-level activities that provide clinical services but do not include interaction with the beneficiary.

Included examples:

Common questions:

1. Should a certain activity be categorized as service delivery or non-service delivery?
2. Which cost category should I choose to allocate IP office rental expenditures
3. Should referrals and linkage related activities go under testing or treatment?
4. I don't see a DREAMS beneficiary as an option, which group should I choose to classify DREAMS activities?

Navigate to datim.zendesk.com>PEPFAR Guidance>PEPFAR Financial Classification Reference Guide

Expenditure Reporting Resources: Submission in DATIM
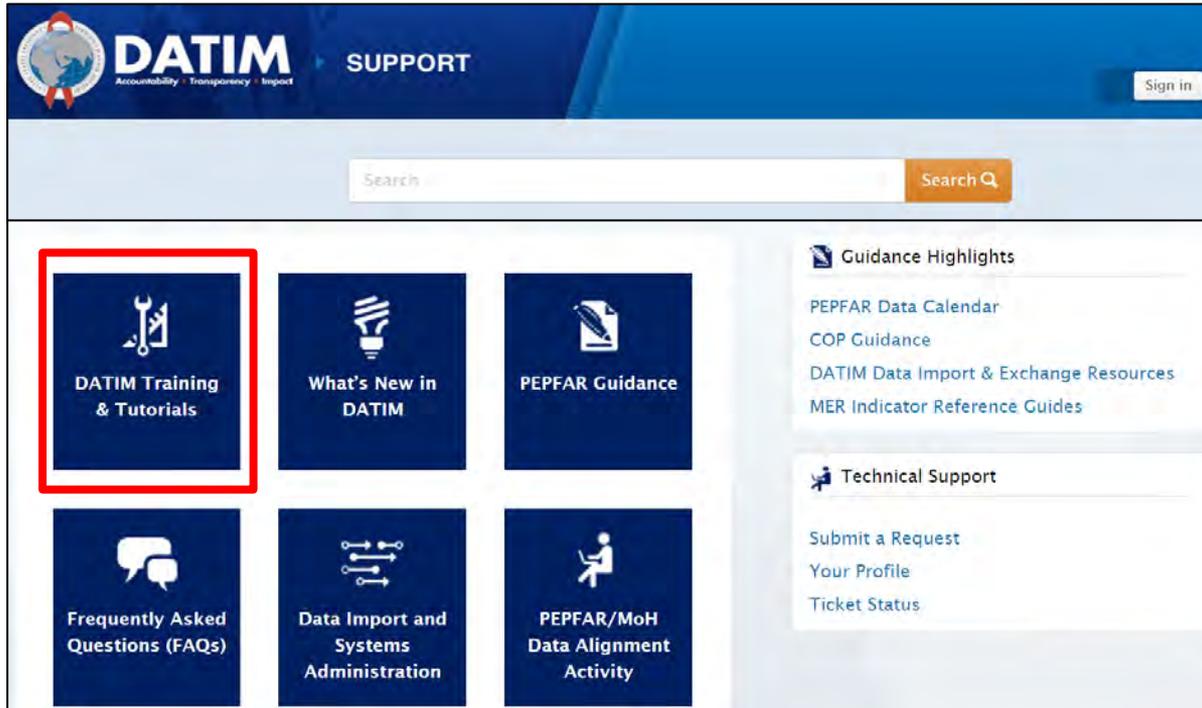
Navigate to datim.zendesk.com, DATIM Training & Tutorials, for step-by-step DATIM submission tutorials

Step-by-Step Guides Available After September 7th:

1. Instructions for IP Users: template completion & submission
2. Instructions for Agency Field users: reviewing, approving, or rejecting ER data
3. How to clear common errors
4. Approval statuses and actions
5. Requesting a DATIM user account

Step-by-Step Instruction on Errors, Warnings, & How to Successfully Upload & Submit

Navigate to datim.zendesk.com>DATIM Training & Tutorials>Instructions for IP Users

How to I clear this red flag error? How do I submit in DATIM?:

1. List of all errors and warnings
2. Step-by-step instructions on how to clear errors or better understand warnings
3. How to submit a template

Expenditure Reporting Resources: Help Desk Tickets

Navigate to datim.zendesk.com, click on 'Submit a Request'

Reasons to Contact the Help Desk:

1. Invalid template upon upload and cannot clear the error after checking DATIM tutorials
2. Mechanism is missing in DATIM
3. Cannot upload/submit
4. Cannot reject/recall a template
5. Username/password issues
6. Technical glitches or questions navigating the system

USAID-Specific Resources

1. COP21/FY22 COP Budget Reference Files (accessed through your COR or activity manager)
2. Additive Data Reporting Guidance*
3. Best Practices for USAID Implementing Partner Reporting*
4. Data Quality Framework*

* To be distributed the first week of data collection via USAID Country Teams, or you can reach out to oha.ea@usaid.gov to request a copy of these resources

Technical Assistance for Local Partners

Through the ASAP IM, technical assistance **consultants** will be available to support USAID local partners, **located in Africa only**, throughout the ER and HRH data reporting process (October--December 2022)

LPs will be notified shortly of their designated consultant POC

Consultants can help with:

- Categorizing and allocating expenditures
- Understanding the financial framework as outlined in the PEPFAR Classification Reference Guide
- Reviewing data for completeness and accuracy prior to submission
- Resolving errors and warnings from data validation checks
- Navigating data submission process

Local partners based in Asia and the Western Hemisphere will still have technical assistance available through USAID/HQ backstops, and oha.ea@usaid.gov

Technical Assistance for All USAID IPs and OUs

Each OU USAID team will have a HQ-based USAID ER backstop to support the ER process.

- Backstops will provide oversight and high-level technical assistance, particularly around data analysis and use
- Questions regarding categorizations, or definitions of program areas/cost categories can also be routed to your A/COR, and/or you can contact someone from the EA team at OHA by emailing oha.ea@usaid.gov.

All questions related to DATIM submissions (error upon upload, forgotten password, IM does not appear in DATIM, data approval app isn't visible, etc.) please **contact technical support at DATIM Zendesk by clicking on 'Submit a Request'**

PEPFAR Financial Data Use

What Happens to PEPFAR Work Plan and Expenditure Data After an IP Submits to USAID?

Data Considerations

Why did we not achieve 100% of targets and yet we expended 100% of the budget? **Was service delivery disrupted or more costly than anticipated?**

Are we seeing **efficiencies** over time as IMs mature from start-up?

Can we improve our budget projections for next year?

Are we **investing at the right amounts** for the groups of people we are targeting in our testing, linking them to treatment, and reaching them through prevention programs?

HTS EXPENDITURES/BUDGET VS. TARGET ACHIEVEMENT

Year of Fiscal ..	Agency Catego..	Mechani sm ID-..	HTS Expe nditure	HTS Budget	HTS Budget ..	HTS TST %	TST POS %
Grand Total			$2,416,615	$1,983,089	122%	153%	131%
2021					0%	28%	136%
			$285,473	$362,993	79%	444%	252%
			$1,445,238	$927,500	156%	109%	137%
			$224,173	$267,598	84%	56%	46%
			$268,056	$215,430	124%	131%	109%
			$104,785	$104,784	100%	64%	34%
			$88,890	$104,784	85%	182%	148%

Legend:
- 90 - 110%
- <75%
- >110%

- <75%
- 90 - 110%
- >110%

- 1 - 90%
- 90-110%
- >120%

PROGRAM AREA EXPENDITURE TREND

Program Area:
- PM
- ASP
- C&T
- HTS
- PREV
- AP

C&T BUDGET/SPEND VS TX_CURR RESULTS

- □ C&T Budget/TX_CURR Target (overall)
- ■ C&T Expenditure/TX_CURR Result
- ● TX_CURR % Achievement
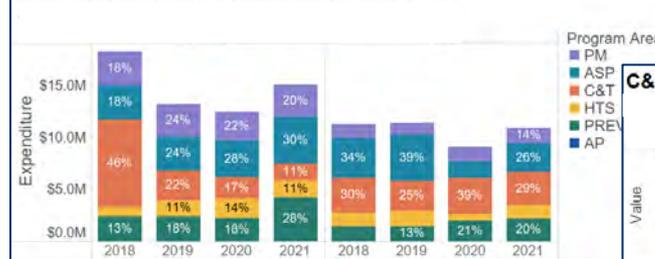
What types of activities/program areas should we be investing in order to get closer to epidemic control? **Do we see that in the data?**

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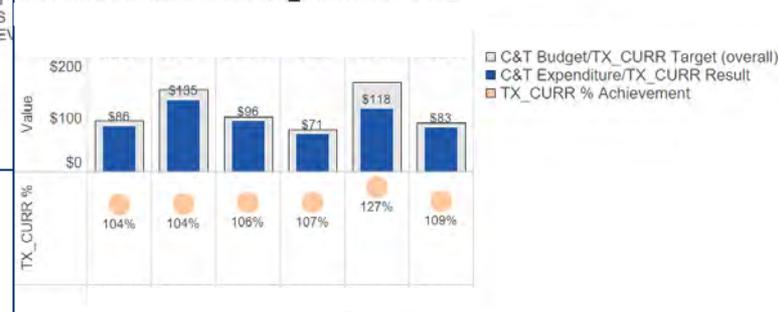
Accessing ER Data: IPs Can Download IM-Level Financial Data on PEPFAR Panorama Spotlight

- Spotlight is PEPFAR's public data source
- Budget amounts are aggregated to the mechanism ID, budget code, and planning year level.
- PEPFAR implementing partner expenditures are shown at the total mechanism level

PEPFAR Panorama Spotlight:
https://data.pepfar.gov/additionalData

PEPFAR Panorama Spotlight Dashboards

- Financial management visuals look at total funding and expenditure

- PEPFAR Implementing Partners can review their budget execution at IP/IM level

- Reach out to oha.ea@usaid.gov if you would like to learn more about your analyzed financial data

PEPFAR Panorama Spotlight: https://data.pepfar.gov/dashboards
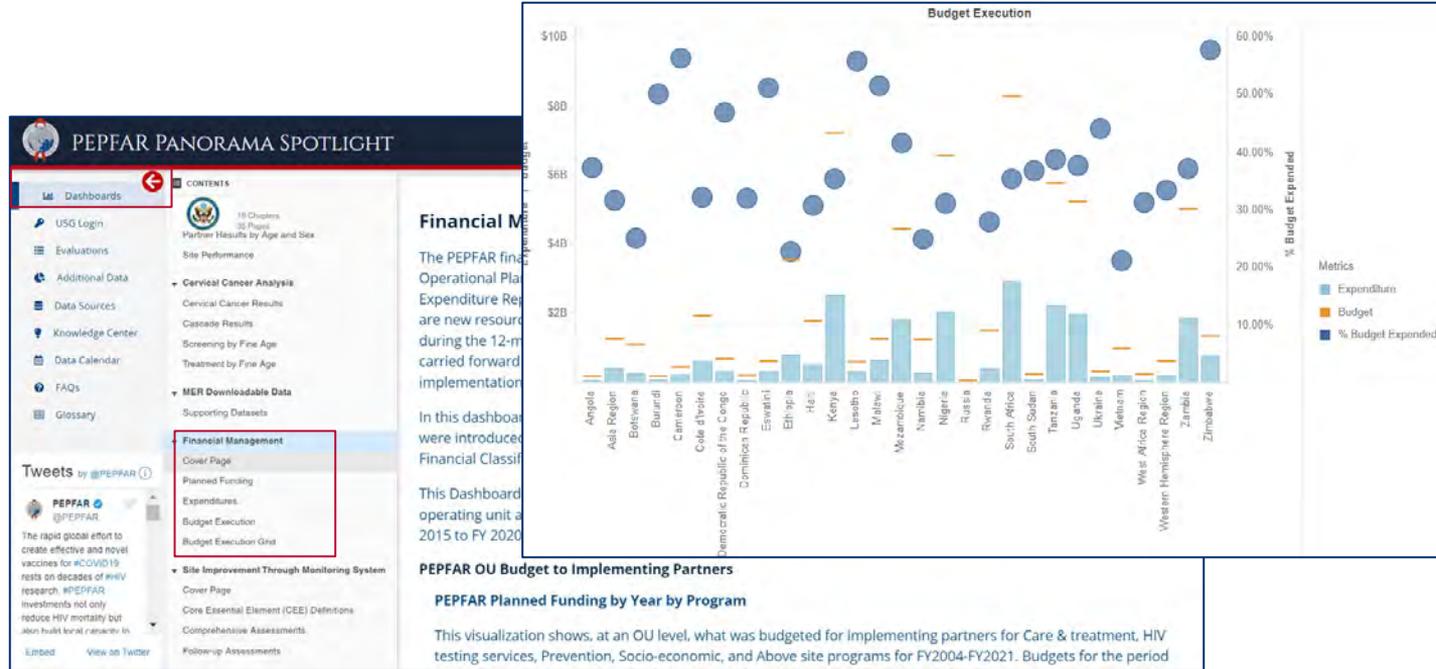
Hearing from the IP Perspective:
Expenditure Reporting Tips and Tricks from the Elizabeth Glaser Pediatric AIDS Foundation (EGPAF)

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Q&A

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