

Table of Definition of EFR Cost Categories, Links to these Guidelines and Other References

Budget Categories	Enhanced Financial Reporting (EFR) Definitions	Budgeting Guideline	Other Reference Links
Human Resources	Salaries, wages and related costs (pensions, incentives and other employee benefits, etc.) relating to all employees (including field personnel), and employee recruitment costs, as well as stipends, expense reimbursement and related costs for non-employees such as volunteers.	Module 5	LFA Budget Review Checklist LFA Budget Review Guidance Note
Technical Assistance (TA)	Costs of all consultants (short or long term) providing technical or management assistance, including consulting fees, travel and per-diem, field visits and other costs relating to program planning, supervision and administration (including in respect of managing sub-recipient relationships, monitoring and evaluation, and procurement and supply management).	Module 6 (see also Module 15 for travel and subsistence costs)	Round 11 Proposal Guidelines OPN Costed TA Plans LFA Budget Review Checklist LFA Budget Review Guidance Note
Training	Workshops, meetings, training publications, training-related travel, including training per-diem. → Do not include human resources costs related to training which should be included under the Human Resources category..	Module 7 (see also Module 15 for travel and subsistence costs)	LFA Budget Review Checklist LFA Budget Review Guidance Note
Health Products and Health Equipment	Health products such as bed nets, condoms, lubricants, diagnostics, reagents, test kits, syringes, spraying materials and other consumables. Health equipment such as microscopes, x-ray machines and testing machines (including the 'Total Cost of Ownership' ³ of this equipment such as reagents, and maintenance costs). → Do not include other types of non-health equipment, as these costs should be included under the Infrastructure and Other Equipment category below.	Module 8	Round 11 Proposal Guidelines Unit Costs for Selected Key Health Products Information Note LFA Budget Review Checklist LFA Budget Review Guidance Note Guide to the Global Fund's Policies on Procurement and Supply Management Guide to Writing a Procurement and Supply Management Plan
Medicines and Pharmaceutical Products	Cost of antiretroviral therapy, medicines for opportunistic infections, anti-tuberculosis medicines, anti-malarial medicines, and other medicines. → Do not include insurance, transportation, storage, distribution or other like costs. These costs should be included in Procurement and Supply Management costs below.	Module 8	

³ 'Total cost of ownership' includes the cost of reagents and other consumables, and annual maintenance to ensure that the equipment operates effectively.

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Procurement and Supply Management Costs (PSM)	<p>Transportation costs for all purchases (equipment, commodities, products, medicines) including packaging, shipping and handling. Warehouse, PSM office facilities, and other logistics requirements. Procurement agent fees. Costs for quality assurance (including laboratory testing of samples), and any other costs associated with the purchase, storage and delivery of items. Costs associated with pharmaceutical management systems, especially costs associated with:</p> <ul style="list-style-type: none"> - Pharmacovigilance - Drug resistance surveillance - Quality assurance (including laboratory testing of samples) - National Regulatory Authorities strengthening <p>→ Do not include staff, management or technical assistance, IT systems, health products or health equipment costs, as these costs should be included in the categories above.</p>	<u>Module 9</u>	
Infrastructure and Other Equipment	<p>This includes health infrastructure rehabilitation and renovation and enhancement costs, non-health equipment such as generators and beds, information technology (IT) systems and software, website creation and development. Office equipment, furniture, audio-visual equipment, vehicles, motorcycles, bicycles, related maintenance, spare parts and repair costs.</p>	<u>Module 10</u>	<p><u>LFA Budget Review Checklist</u> <u>LFA Budget Review Guidance Note</u> <u>Guide to the Global Fund's Policies on Procurement and Supply Management</u> <u>Guide to Writing a Procurement and Supply Management Plan</u></p>
Communication Materials	<p>Printed material and communication costs associated with program-related campaigns, TV spots, radio programs, advertising, media events, education, dissemination, promotion, promotional items.</p>	<u>Module 11</u>	<p><u>LFA Budget Review Checklist</u> <u>LFA Budget Review Guidance Note</u></p>

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Monitoring and Evaluation (M&E)	Data collection, surveys, research, analysis, travel, field supervision and oversight visits, and any other costs associated with monitoring and evaluation. → Do not include personnel, management or technical assistance or IT systems costs, as these costs should be included in the categories above.	Module 12 (see also Module 15 for travel and subsistence costs)	LFA Budget Review Checklist LFA Budget Review Guidance Note Round 11 Proposal Guidelines Monitoring and Evaluation Manual Monitoring and Evaluation Toolkit Monitoring and Evaluation Systems Strengthening Tool
Living Support to Clients/Target Population	Monetary or in-kind support given to clients and patients e.g. school fees for orphans, assistance to foster families, transport allowances, patient incentives, grants for revenue-generating activities, food and care packages, costs associated with supporting patients' charters for care.	Module 13	LFA Budget Review Checklist LFA Budget Review Guidance Note
Planning and Administration	Office supplies, travel, field visits and other costs relating to program planning and administration (including in respect of managing sub-recipient relationships). Legal, translation, accounting and auditing costs, bank charges etc. Green Light Committee contributions (refer to question 6.6). → Do not include human resources costs, as these costs should be included under the Human Resources category above.	Module 14 (see also Module 15 for travel and subsistence costs)	LFA Budget Review Checklist LFA Budget Review Guidance Note OPN on Headquarters Support Costs/Indirect Cost Recovery (ICR) Policy for International NGO Implementers
Overheads	Overhead costs such as office rent, utilities, internal communication costs (mail, telephone, internet), insurance, fuel, security, cleaning. Management or overhead fees.	Module 14 (see also Module 15 for travel and subsistence costs)	
Other	Significant costs which do not fall under the above-defined categories. The applicant is encouraged to avoid using this category unless it is deemed necessary in order to meet national budget planning categories. In question 7.8, the applicant must provide a description of the items that have been classified under this category.	No specific guideline	
Sub category: Travel and Subsistence	Any travel or subsistence costs associated with travel away from home	Module 15	