



CDC Terms and Conditions for President’s Emergency Plan for AIDS Relief (PEPFAR) awards

This document provides PEPFAR-specific terms and conditions. It applies to all PEPFAR funding opportunities.

It supplements the Notice of Funding Opportunity and the [General Terms and Conditions for Non-Research Grant and Cooperative Agreements](#).

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Funding and Other Restrictions

Conscience Clause

An organization, including a faith-based organization, that is otherwise eligible to receive funds under this award for HIV/AIDS prevention, treatment, or care-

- Shall not be required, as a condition of receiving such assistance—to endorse or utilize a multisectoral or comprehensive approach to combating HIV/AIDS; or to endorse, utilize, make a referral to, become integrated with, or otherwise participate in any program or activity to which the organization has a religious or moral objection; and
- Shall not be discriminated against in the solicitation or issuance of grants, contracts, or cooperative agreements for refusing to meet any requirement described above.

Conference Costs and Fees

Conference costs and fees for any member of a foreign government's delegation to an international conference sponsored by a multilateral organization under this award may not be used without express written approval of the Grants Management Officer/Grants Management Specialist and the CDC project officer.

- Definitions:
 - A foreign government delegation is appointed by the national government (including ministries and agencies but excluding local, state, and provincial entities) to act on behalf of the appointing authority at the international conference. A conference participant is a delegate for the purposes of this provision, only when there is an appointment or designation that the individual is authorized to officially represent the government or agency. A delegate may be a private citizen.
 - An international conference is a meeting where there is an agenda, an organizational structure, and delegations from countries other than the conference location, in which country delegations participate through discussion, votes, etc.
 - A multilateral organization is an organization established by international agreement and whose governing body is composed principally of foreign governments or other multilateral organizations.

Using PEPFAR Funds for Recipients and Partner Government Officials to Attend Conferences

Recipients are required to notify their Project Officer immediately upon abstract acceptance. Once accepted, recipients are required to submit a written justification to their Project Officer stating the rationale for seeking support to attend the conference. Recipients with accepted oral posters or oral abstracts for presentations that give clear attribution to PEPFAR may be authorized to use PEPFAR funds for travel providing that funds are available for travel. Funds for travel must be drawn from an existing award with the recipient and not from PEPFAR country program management and operations budget. Recipients must obtain prior approval from their respective Project Officer for participation and on availability and use of funds.

PEPFAR partner government officials who wish to attend any large conference using PEPFAR funds must submit requests to the Project Officer, who will work with this PEPFAR Coordination office in-country, or to the designated PEPFAR Point of Contact in countries without Coordinators. Final decisions will be made in collaboration with the PEPFAR Deputy Principals and responses will be circulated to Post.

Project Officer prior approval is also required for registration fees for virtual scientific conference attendance for recipients with accepted oral posters or oral abstracts for presentations that give clear attribution to PEPFAR, which may be authorized if funds are available. Please note that use of cooperative agreement funds to attend scientific conferences by non-presenters and non-oral poster presenters is not authorized, except by Partner Government Officials with approval of the PEPFAR Deputy Principals.

Attribution to PEPFAR

All PEPFAR-related accepted abstracts presented by recipients during any conference (regardless of conference/meeting size) must be attributed to PEPFAR. All posters must include the PEPFAR logo as well as the following language: “This work has been supported by the President’s Emergency Plan for AIDS Relief (PEPFAR) through HHS/CDC under the terms of [NOFO Opportunity number].”

PEPFAR Branding

All PEPFAR-funded programs or activities must adhere to PEPFAR branding guidance, which includes guidance on the use of the PEPFAR logo and/or written attribution to PEPFAR. PEPFAR branding guidance can be found at <https://www.state.gov/reports-pepfar/>. This guidance does not govern the use of the HHS and/or CDC logo; express written permission via a license must be obtained prior to the use of the HHS and/or CDC logo separate from the PEPFAR brand. The use of the CDC or HHS logo is addressed in the [CDC Non-Research Terms and Conditions](#) (page 11).

Needle Exchange

No funds made available under this award may be used for needle exchange programs.

Medically Accurate Information About Condoms

Information provided about the use of condoms as part of projects or activities funded under the award must be medically accurate and must include the public health benefits and failure rates of such use.

Abortion and Involuntary Sterilization Restrictions

- Funds made available under this award must not be used to pay for the performance of involuntary sterilization as a method of family planning or to coerce or provide any financial incentive to any individual to practice sterilization.
- Prohibition on Abortion-Related Activities:
 - No funds made available under this award will be used to finance, support, or be attributed to the following activities: (i) procurement or distribution of equipment intended to be used for the purpose of inducing abortions as a method of family planning; (ii) special fees or incentives to any person to coerce or motivate them to have abortions; (iii) payments to persons to perform abortions or to solicit persons to undergo abortions; (iv) information, education, training, or communication programs that seek to promote abortion as a method of family planning; and (v) lobbying for or against abortion. The term “motivate”, as it relates to family planning assistance, must not be construed to prohibit the provision, consistent with local law, of information or counseling about all pregnancy options.
 - No funds made available under this award will be used to pay for any biomedical research which relates, in whole or in part, to methods of, or the performance of,

abortions or involuntary sterilizations as a means of family planning. Epidemiologic or descriptive research to assess the incidence, extent or consequences of abortions is not precluded.

Requirements for Voluntary Family Planning Projects - The Tiahrt Amendment 1999 Foreign Operations Appropriations Act

Any such voluntary family planning project shall meet the following requirements:

1. service providers or referral agents in the project shall not implement or be subject to quotas, or other numerical targets, of total number of births, number of family planning acceptors, or acceptors of a particular method of family planning (this provision shall not be construed to include the use of quantitative estimates or indicators for budgeting and planning purposes),
2. the project shall not include payment of incentives, bribes, gratuities, or financial reward to (A) an individual in exchange for becoming a family planning acceptor, or (B) program personnel for achieving a numerical target or quota of total number of births, number of family planning acceptors, or acceptors of a particular method of family planning,
3. the project shall not deny any right or benefit, including the right of access to participate in any program of general welfare or the right of access to health care, as a consequence of any individual's decision not to accept family planning services,
4. the project shall provide family planning acceptors comprehensible information on the health benefits and risks of the method chosen, including those conditions that might render the use of the method inadvisable and those adverse side effects known to be consequent to the use of the method, and,
5. the project shall ensure that experimental contraceptive drugs and devices and medical procedures are provided only in the context of a scientific study in which participants are advised of potential risks and benefits; and, not less than 60 days after the date on which the Administrator of the United States Agency for International Development determines that there has been a violation of the requirements contained in paragraphs (1), (2), (3), or (5) of this proviso, or a pattern or practice of violations of the requirements contained in paragraph (4) of this proviso, the Administrator shall submit to the Committee on International Relations and the Committee on Appropriations of the House of Representatives and to the Committee on Foreign Relations and the Committee on Appropriations of the Senate, a report containing a description of such violation and the corrective action taken by the Agency.

Prostitution and Sex Trafficking

1. Consistent with Section 7631(e) of the U.S. Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003, 22 USC §§ 7601 et seq. ("the Leadership Act"), the U.S. Government is opposed to prostitution and related activities, which are inherently harmful and dehumanizing, and contribute to the phenomenon of trafficking in persons. None of the funds made available under this agreement may be used to promote or advocate the legalization or practice of prostitution or sex trafficking. Nothing in the preceding sentence shall be construed to preclude the provision to individuals of palliative care, treatment, or post-exposure pharmaceutical prophylaxis, and necessary pharmaceuticals and commodities, including test kits, condoms, and, when proven effective, microbicides.
2. Additionally, consistent with Section 7631(f) of the Leadership Act, a prime recipient that is a non-U.S. nongovernmental organization acknowledges that, by accepting this award, it

- agrees that it is opposed to the practices of prostitution and sex trafficking because of the psychological and physical risks they pose for women, men, and children.
3. Contractors and subcontractors are exempt from the above requirements if the contract or subcontract is for commercial items and services as defined in FAR 2.101, such as pharmaceuticals, medical supplies, logistics support, data management, and freight forwarding.
 4. Notwithstanding the contract exemption above, not exempt from these provisions are recipients, subrecipients, contractors, and subcontractors that implement HIV/AIDS programs under this assistance award, any subaward, or procurement contract or subcontract by:
 - i. Providing supplies or services directly to the final populations receiving such supplies or services in host countries;
 - ii. Providing technical assistance and training directly to host country individuals or entities on the provision of supplies or services to the final populations receiving such supplies and services; or
 - iii. Providing the types of services listed in FAR 37.203(b)(1)-(6) that involve giving advice about substantive policies of a recipient, giving advice regarding the activities referenced in (i) and (ii), or making decisions or functioning in a recipient's chain of command (e.g., providing managerial or supervisory services approving financial transactions, personnel actions).
 5. Subrecipients
 - i. Prime recipient shall insert the following provision in subawards or subcontracts: "None of the funds made available under this agreement may be used to promote or advocate the legalization or practice of prostitution or sex trafficking. Nothing in the preceding sentence shall be construed to preclude the provision to individuals of palliative care, treatment, or post-exposure pharmaceutical prophylaxis, and necessary pharmaceuticals and commodities, including test kits, condoms, and, when proven effective, microbicides."
 - ii. Prime recipients shall insert the following provision in subawards or subcontracts subject to Section 7631(f) (i.e., those to non-U.S. nongovernmental organizations): "By accepting this award, the subrecipient/ subcontractor agrees that it is opposed to the practices of prostitution and sex trafficking because of the psychological and physical risks they pose for women, men, and children."
 6. The following definitions apply for purposes of the above provisions:
 - i. "Commercial sex act" means any sex act on account of which anything of value is given to or received by any person.
 - ii. "Prostitution" means procuring or providing any commercial sex act and the "practice of prostitution" has the same meaning.
 - iii. "Sex trafficking" means the recruitment, harboring, transportation, provision, or obtaining of a person for the purpose of a commercial sex act. 22 U.S.C. 7102(9).

This provision includes express terms and conditions of the award and any violation of it shall be grounds for unilateral termination of the award by (HHS OPDIV) prior to the end of its term.

Any enforcement of this provision is subject to courts' orders in *Alliance for Open Society International v. USAID* (See, e.g., S.D.N.Y. 05 Civ. 8209, Orders filed on January 30, 2015, and June 6, 2017, granting permanent injunction).

Trafficking in Persons Provision

- No recipient, sub-recipient, or contractor under this award that is a private entity may, during the period of time that the award is in effect:
 - engage in trafficking in persons, as defined in the [Protocol to Prevent, Suppress, and Punish Trafficking in Persons, Especially Women and Children](#), supplementing the UN Convention against Transnational Organized Crime;
 - procure any sex act on account of which anything of value is given to or received by any person; or
 - use forced labor in the performance of this award.
- If HHS/CDC determines that there is a reasonable basis to believe that any private party contractor or sub-recipient has violated paragraph 1 of this section or that an employee of the contractor or sub-recipient has violated such a prohibition where that the employee's conduct is associated with the performance of this award or may be imputed to the contractor or sub-recipient, HHS/CDC may, without penalty, (i) require the Recipient to terminate immediately the contract or sub-award in question or (ii) unilaterally terminate this award in accordance with the termination provision.
- For purposes of this provision, "employee" means an individual who is engaged in the performance in any part of the Project as a direct employee, consultant, or volunteer of any private party contractor or sub-recipient.
- The recipient must include in all sub-agreements, including sub-awards and contracts, a provision prohibiting the conduct described in sub-section a by private party sub-recipients, contractors, or any of their employees.

Prohibition on Assistance to Drug Traffickers

- HHS/CDC reserves the right to terminate assistance to, or take other appropriate measures with respect to, any participant approved by HHS/CDC who is found to have been convicted of a narcotics offense or to have been engaged in drug trafficking as defined in 22 CFR Part 140.
- The Recipient agrees not to disburse, or sign documents committing the Recipient to disburse funds to a sub-recipient designated by HHS/CDC ("Designated Sub-recipient") until advised by HHS/CDC that: (1) any United States Government review of the Designated Sub-recipient and its key individuals has been completed; (2) any related certifications have been obtained; and (3) the assistance to the Designated Sub-recipient has been approved.
- The Recipient shall insert the following clause, or its substance, in its agreement with the Designated Sub-recipient:
 - The Recipient reserves the right to terminate this Agreement or take other appropriate measures if the [Sub-recipient] or a key individual of the [Sub-recipient] is found to have been convicted of a narcotic offense or to have been engaged in drug trafficking as defined in 22 CFR Part 140.

Financing of Terrorism

Consistent with numerous United Nations Security Council resolutions, including UNSCR 1267 (1999), UNSCR 1368 (2001), UNSCR 1373 (2001), and UNSCR 1989 (2011) (available by search at the following link: <http://unscr.com/en/resolutions>), both HHS/CDC and the Recipient are firmly committed to the international fight against terrorism, and in particular, against the financing of terrorism. It is the policy of HHS/CDC to seek to ensure that none of its funds are used, directly or indirectly, to provide support to individuals or entities associated with terrorism. In accordance with this policy, the Recipient agrees to use reasonable efforts to ensure that none of the HHS/CDC funds provided under this award are used to provide support to

individuals or entities associated with terrorism, including those identified on the U.S. Department of Treasury Office of Foreign Assets Control Specially Designated Nationals List. This provision must be included in all sub-agreements, including contracts and sub-awards, issued under this award.

Restrictions on Assistance for Military or Paramilitary Purposes or for Police and Prisons

No funds or other support provided under the award may be used for support to any military or paramilitary force or activity, or for support to any police, prison authority, or other security or law enforcement forces without the prior written consent of HHS/CDC.

Limitation on Assistance to Security Forces- Leahy Amendment

No funds under this award may be used to provide training or other assistance to any unit or member of the security forces (e.g., police, military units) of a foreign country if the U.S. Department of State (DOS) has credible information that such unit or individual has committed a gross violation of human rights. As such, no individual members or units of security forces may participate in activities funded by this award until the DOS advises that the member or unit has cleared Leahy vetting and is approved for participation. Any activities that include engagement with members or units of security forces must be clearly indicated within the application. See below for more information about CDC's process on the "Leahy Amendment".

1. Section 620M of the Foreign Assistance Act of 1961, 22 U.S.C. 2378d, also known as the "Leahy Amendment", prohibits the use of foreign assistance funds appropriated by the U.S. Department of State (DOS), Foreign Operations and Related Programs Appropriations Act (SFOAA), including PEPFAR and other SFOAA Interagency Agreement (IAA) funding, to support assistance or training to any units of foreign security forces where there is credible information implicating that unit in the commission of gross violations of human rights (GVHR).

For purposes of this clause, *unit of foreign security forces* includes the smallest operational group in the field that has been implicated in the reported human rights violation. Groups include the army, air force, navy, and police (city, state, precinct, subunit levels).

2. Any proposed activities that would fall under the purview of the Leahy Amendment must be clearly indicated within the application, including budget submissions, to begin the process of Leahy vetting.
3. Leahy Vetting: On a case-by-case basis, when a unit of foreign security forces is intended to receive U.S. foreign assistance (e.g., in the form of financial assistance or training), the designated in country DOS point of contact (POC), in coordination with CDC, vet the unit prior to any transfer of applicable funds for those purposes.

Vetting includes evaluating and assessing available credible information about the human rights records of the unit.

- a. CDC program will ask the recipient/applicant to submit the following information at least 90 days in advance of the funded activity.

- i. For individuals nominated for assistance: full name, date of birth, country of birth, country of citizenship, gender, rank, title, and the designation of the security force unit to which the nominee is assigned at the time of nomination. The unit name should be at the battalion or equivalent level (such as a police district) and include the names of the next two higher units in the security force organizational structure.
- ii. For units nominated for assistance, such unit designation information as noted above is required as well as individual information for the unit's commander and security forces personnel who are authorized to use force.

For units that do not have such organizational structures, provide as much detail as available (i.e., location of the unit) to facilitate unit identification.

- iii. Include the activity and date that the activity will take place and note the expected timeframe of the nominee's participation.
- b. CDC will provide the information to the DOS POC, who will conduct/manage the vetting.
 - c. The International Vetting and Security Tracking (INVEST) system Final Results Report, generally available via the embassy in the nominee's home county, is the official certification that Leahy vetting is complete and will show disposition of the vetting (approved, rejected, or suspended). For countries designated as fast track for Leahy vetting, the embassy does not receive the Final Results Report and may provide a different certification.

Once approved, the activity can begin.

UN Security Council Sanctions List

It is the policy of HHS/CDC to seek to ensure that none of its funds are used, directly or indirectly, to provide support to individuals or entities designated for United Nations Security Council sanctions. In accordance with this policy, the recipient agrees to use reasonable efforts to ensure that none of the funds provided under this grant are used to provide support of individuals or entities designated for UN Security Council sanctions (see e.g. <https://www.un.org/securitycouncil/sanctions/information>). This provision must be included in all sub-agreements, including contracts and sub-awards, issued under this award.

Worker's Rights

- No funds or other support provided hereunder may be used for any activity that contributes to the violation of internationally recognized workers' rights of workers in the recipient country.
- In the event the Recipient is requested or wishes to provide assistance in areas that involve workers' rights or the Recipient requires clarification from HHS/CDC as to whether the activity would be consistent with the limitation set forth above, the Recipient must notify HHS/CDC and provide a detailed description of the proposed activity. The Recipient must not proceed with the activity until advised by HHS/CDC that it may do so.
- The Recipient must ensure that all employees and sub-contractors and sub-recipients providing employment-related services hereunder are made aware of the restrictions set forth in this clause and must include this clause in all sub-contracts and other sub-agreements entered into hereunder.

- The term “internationally recognized worker rights” includes – the right of association; the right to organize and bargain collectively; a prohibition on the use of any form of forced or compulsory labor; a minimum age for the employment of children, and a prohibition on the worst forms of child labor; and acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health.
- The term “worst forms of child labor” means – all forms of slavery or practices similar to slavery, such as the sale or trafficking of children, debt bondage and serfdom, or forced or compulsory labor, including forced or compulsory recruitment of children for use in armed conflict; the use, procuring, or offering of a child for prostitution, for the production of pornography or for pornographic purposes; the use, procuring, or offering of a child for illicit activities in particular for the production and trafficking of drugs; and work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety, or morals of children, as determined by the laws, regulations, or competent authority of the country.

Investment Promotion

- No funds or other support provided hereunder may be used to provide a financial incentive to a business enterprise currently located in the United States for the purpose of inducing such an enterprise to relocate outside the United States if such incentive or inducement is likely to reduce the number of employees of such business enterprise in the United States because United States production is being replaced by such enterprise outside the United States.
- In the event the Recipient requires clarification from HHS/CDC as to whether the activity would be consistent with the limitation set forth above, the Recipient must notify HHS/CDC and provide a detailed description of the proposed activity. The Recipient must not proceed with the activity until advised by HHS/CDC that it may do so.
- The Recipient must ensure that its employees and sub-contractors and sub-recipients providing investment promotion services hereunder are made aware of the restrictions set forth in this clause and must include this clause in all sub-contracts and other sub-agreements entered into hereunder.

Contract Insurance Requirement

To the extent that a host government partner enters into contracts expressly approved by the U.S. government, the host country government partner shall ensure that its contractors or sub-contractors (a) provide, before commencing performance under any contracts or sub-contracts funded under this agreement, such workers' compensation insurance or security as required by HHS/CDC and (b) continue to maintain such insurance until performance is completed. The host country government partner shall insert, in all contracts and sub-contracts under this award, a clause similar to this clause (including this sentence) imposing upon those contractors and sub-contractors the obligation to obtain workers' compensation insurance or security as required by HHS/CDC.

Source and Nationality and Other Procurement Restrictions

Disbursements will be used exclusively to finance the costs of goods and services required for this award in accordance with source and nationality restrictions as provided in 22 CFR 228, and having their source and nationality in countries as listed in Geographic Code 937 or 935 or as HHS/CDC may otherwise agree in writing.

Environmental Impact Statement

HHS/CDC and the Recipient agree to implement the Project in conformance with the regulatory and legal requirements of the Partner Country's environmental legislation and HHS/CDC's environmental policies. The Recipient is required to create and follow an environmental mitigation plan and report (EMPR) for each thematic area covered by this award. The EMPR will capture potential environmental impacts and also inform whether a supplemental Initial Environmental Examination (IEE) is required and should be completed and submitted to the HHS/CDC. The Recipient will need to discuss this requirement with the Grants Management Officer/Grants Management Specialist.

Monitoring and Evaluation Section

CDC or its designee will also monitor and evaluate the defined activities within this award. This can include involvement in quality assurance activities such as Data Quality Assessments and Site Improvement through Monitoring System.

The recipient must:

- ensure reasonable access by CDC or its designee to all necessary sites; documentation; individuals; and information to monitor, evaluate, and verify the appropriate implementation of the activities conducted and funds used under the award.
- require the reasonable access provision in all sub-awards or contracts financed by funds under the award.

Monitoring, Reporting, and Evaluation

CDC programs must ensure that recipient's Evaluation and Performance Measurement Plan aligns with the strategic information guidance established by the Bureau of Global Health Security and Diplomacy (GHSD Bureau)/PEPFAR and other HHS or CDC requirements, including:

- [PEPFAR's Monitoring, Evaluation, and Reporting \(MER\) strategy.](#)
- [PEPFAR's Evaluation Standards of Practice \(ESoP\).](#)
- CDC's Data for Partner Monitoring Program (DFPM).

All evaluations conducted with PEPFAR funds must adhere to planning and reporting requirements in the PEPFAR Stewardship and Oversight Accountability Act.

The Act states that all completed PEPFAR evaluation reports must be maintained and made available through a website of the implementing agency within 90 days after the completion of the evaluation. See the Foreign Aid Transparency and Accountability Act of 2016 (FATAA).

In accordance with FATAA requirements, the PEPFAR approach to dissemination of evaluation results is twofold:

- internal dissemination within the PEPFAR community and
- external, public release of results (post-embargo period, as applicable).

A cleared final evaluation report detailing adherence to all evaluation standards must be published on the agency's publicly accessible website within 90 days of completion.

See [PEPFAR Evaluation Standards of Practice](#) on DATIM.org.

Activities Requiring Human Subjects Review

Certain activities that may require human subjects review due to institutional requirements but that are generally considered not to constitute research (e.g., formative assessments, surveys, disease surveillance, program monitoring and evaluation, field evaluation of diagnostic tests, etc.) may be funded through PEPFAR non-research awards.

Restrictions Pending Review of Proposed Data Collections for PEPFAR Awards

CDC must review all plans for collecting data from people or personal records and for laboratory specimen collection and testing expected to result in public reports.

The purpose is to ensure that any data collection activities under this award follows the law and Code of Federal Regulations, such as those protecting human subjects, as well as the Paperwork Reduction Act.

Process

If the data will be used in public reports such as scientific conference abstracts or presentations, journal articles, or other publications, the recipient must submit project descriptions or protocols for CDC review and approval prior to development of these reports.

Submissions and review will be conducted through a designated CDC system, i.e., the Study Tracking and Reporting System (STARS), accessed by CDC personnel.

Funds restrictions

Funds for implementing these activities will be restricted until all necessary institutional reviews and approvals have been obtained.

CDC may make funds available for preparatory activities, such as protocol development, training, equipment, reagents, and site preparation prior to project approval by CDC. To facilitate the availability of such funding, the budget and narrative should clarify which activities are preparatory.

CDC STARS project approvals required for release of human subjects funding restrictions must be submitted to the DGHT Science Office within six months of notification of such restrictions, but no later than the end of the first budget year. Submit written requests for exceptions to these deadlines to the Grants Management Officer.

All CDC STARS project approvals should be obtained no later than the end of the subsequent budget period after the award or continuation has been made, provided that the recipient has not been granted an exception to the deadlines specified above.

Reference materials

Recipients can request reference materials to assist with project submission and approval requirements by contacting the awarding CDC country office. NOFO applicants may also request these materials by sending an email request to pepfarfoas@cdc.gov.

Protecting children

PEPFAR seeks to ensure that children and youth obtaining services through PEPFAR programming are protected from abuse, exploitation, and neglect in PEPFAR-supported programs.

You must agree to ensure compliance with host country and local child welfare and protection legislation or international standards, whichever gives greater protection, and with U.S. law, where applicable. We also strongly encourage you to:

- Have policies and procedures that prohibit recipient personnel from engaging in child abuse, exploitation, or neglect.
- Consider child safeguarding in project planning and implementation to determine potential risks to children associated with project activities and operations.
- Apply measures to reduce the risk of child abuse, exploitation, or neglect. These include:
 - limiting unsupervised interactions with children.
 - prohibiting exposure to pornography
 - complying with applicable laws, regulations, or customs regarding the photographing, filming, or other image-generating activities of children.
- Promote child-safe screening procedures for personnel, particularly personnel whose work brings them in direct contact with children.
- Have a process for ensuring that personnel and others:
 - recognize child abuse, exploitation, or neglect
 - report allegations
 - investigate and manage allegations
 - take appropriate action in response to such allegations.
- Include the above provisions in any code of conduct for personnel implementing PEPFAR-funded activities.

Reporting Requirements

Performance Measure Reporting

PEPFAR programs require more frequent reporting on MER indicators through Data for Accountability, Transparency, and Impact and Monitoring (DATIM). Reporting frequency is defined per indicator in the [DATIM MER Indicator Reference Guides](#) and reports are due within 30 days of each reporting period. See additional requirements under [Monitoring and Evaluation Section](#) and [Monitoring, Reporting, and Evaluation](#).

Expenditure Reporting

Recipients of PEPFAR funds must report their expenditures annually, as defined by the [PEPFAR Financial Classifications Reference Guide](#). Specifically, CDC requires recipients to report PEPFAR Program Expenditures at the conclusion of the USG fiscal year (Form DS-4213, approved by OMB 1405-0208, or the relevant OMB-approved format). This requirement is in addition to the requirements in the PEPFAR's Monitoring, Evaluation, and Reporting (MER) strategy.

Beginning September 30, 2021, as a term of the award, prime recipients must also report expenditure data for their sub-recipients in a separate template. The full Expenditure Reporting

template (Form DS-4213) previously captured sub-recipient expenditures within the prime recipient expenditures. CDC now requires separate submission of prime recipient and sub-recipient expenditures, with all data reported through their prime partner. Sub-recipients with a fiscal year spend of under \$25,000 will have a simplified template for expenditure reporting.

Prime recipients should implement this requirement by:

- Providing their sub-recipients with the PEPFAR financial classification intervention categorization associated with their funding.
- Including expenditure data requirements as part of any agreement entered between a prime and sub-recipient using PEPFAR awarded funding.
- When reporting expenditures in a separate template, remind sub-recipients to use the [PEPFAR Financial Classifications Reference Guide](#) and provide full cost category detail for each intervention on their expenditures, unless they expend less than \$25,000 in a fiscal year.

Sub-recipients with expenditures of less than \$25,000 in a fiscal year will have a simplified template that does not require reporting by cost category and only by intervention.

Prime recipients must:

- Collect expenditure data from sub-recipients.
- Ensure accuracy.
- Ensure correct use of the PEPFAR Financial Classifications Reference Guide for both prime and subrecipient data.
- Submit all data in line with the Expenditure Reporting timelines.
- Upload or enter all data into the PEPFAR data collection system (DATIM) by the reporting deadline.

Human Resources for Health (HRH) Inventory

In the [COP/ROP 2023 Guidance](#), the GHSD Bureau outlines critical activities country and regional teams should consider and align their HRH investments to achieve program goals and UNAIDS targets.

The guidance states that the “PEPFAR HRH Inventory is a critical tool for transparency around PEPFAR’s health worker investments. It should be used to identify gaps in the health workforce, as well as misalignments.”

Pages 62 – 64 of the COP/ROP 2023 guidance, Section 3.1.3.1, Human Resources for Health, lists prioritized HRH activities. The HRH Inventory replaces the HRH_CURR MER indicator and is reported along with other Q4 APR indicators in DATIM.

GHSD requests all partners, prime and sub, to report their HRH investments into DATIM using the HRH Inventory template.

Consistent with GHSD Bureau guidance, all individuals proposed to be supported using funds under this NOFO, once awarded, are expected to report employment information for their PEPFAR-supported HRH investments per the timeline and requirements of the GHSD Bureau or the CDC Global Health Center. Information in the annual HRH Inventory survey includes, but is not limited to:

- Gender.
- Employment title.

- Compensation (salary, fringe and non-monetary).
- Level of effort.
- Work location.

Variables and reporting timelines may change based on GHSD Bureau requirements. Individuals paid using the negotiated indirect cost agreement (NICRA) should not be reported.

Reporting of Foreign Taxes (International or foreign projects only)

Valued Added Tax (VAT) and customs duties

Customs and import duties, consular fees, customs surtax, valued added taxes, and other related charges are hereby authorized as an allowable cost for costs incurred for non-host governmental entities operating where no applicable tax exemption exists.

However, these are not allowable costs in countries where a bilateral agreement (or similar legal document) is already in place providing applicable tax exemptions, and it is not applicable to Ministries of Health. In those countries, such taxes, duties, and fees are not allowable and recipients must seek appropriate exemptions. Successful applicants will receive information on VAT requirements for respective countries via their Notice of Award.

Required reports

The U.S. Department of State requires that agencies collect and report information on the amount of taxes assessed, reimbursed and not reimbursed by a foreign government against commodities financed with funds appropriated by the U.S. Department of State, Foreign Operations and Related Programs Appropriations Act (SNOFOA) (“United States foreign assistance funds”).

The specifics of this requirement include:

Annual report

Recipients must submit this annual report for each relevant foreign country. It:

- Is due on or before November 16 each year.
- Includes the required information for the preceding US federal fiscal year, which is October 1 through September 30
- Includes the amount of foreign taxes:
 - charged by a foreign government on commodity purchase transactions valued at 500 USD or more and
 - financed with United States foreign assistance under this award
- Includes the amount reimbursed and unreimbursed by the foreign government

Reports are required even if the recipient did not pay any taxes during the reporting period.

Quarterly report

The recipient must submit a report each quarter. It is due no later than two weeks following the end of each quarter: April 15, July 15, October 15, and January 15.

- Includes the amount of foreign taxes:
 - charged by a foreign government on commodity purchase transactions valued at 500 USD or more and

- financed with United States foreign assistance under this award

Subagreements

The recipient must include this reporting requirement in all applicable subgrants and other subagreements.

Definitions

For purposes of this requirement:

- “Commodity” means any material, article, supplies, goods, or equipment.
- “Foreign government” includes any foreign government entity.
- “Foreign taxes” means value-added taxes and custom duties assessed by a foreign government on a commodity. It does not include foreign sales taxes.

Contents of reports

The reports must contain:

- a. recipient name
- b. contact name with phone, fax, and e-mail
- c. agreement number(s) if reporting by agreement(s)
- d. reporting period
- e. amount of foreign taxes assessed by each foreign government
- f. amount of any foreign taxes reimbursed by each foreign government
- g. amount of foreign taxes unreimbursed by each foreign government

Submitting reports

Submit the reports to the Director and Deputy Director of the CDC office in the country(ies) in which you are carrying out the activities associated with this award. In countries where there is no CDC office, send reports to your Project Officer.