



March 20, 2015

Congressional Requesters

Health Care Funding: Federal Obligations to and Expenditures by Selected Entities Involved in Health-Related Activities, 2010–2012

In order to achieve their programmatic goals, federal agencies obligate funding to various entities through programs such as the Title X Family Planning Program (Title X Program) and the Health Center Program.¹ These entities may, in turn, expend federal funding for a range of activities, including providing health services and conducting research.² Among these entities are federally qualified health centers (FQHC), which provide health services to low-income individuals as part of the nation’s safety net. These entities also include organizations engaged in health-related activities, such as six that we reported on in 2010: Advocates for Youth, Guttmacher Institute, International Planned Parenthood Federation, Planned Parenthood Federation of America, Population Council, and the Sexuality Information and Education Council of the United States.³ Funding for an organization’s expenditures can come directly from a federal agency or indirectly; that is, the funding is passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization.

You asked us to update our 2010 work on the federal funding obligated to and expended by these six organizations. You also asked us to expand upon our prior work by including information about FQHCs, including a description of the services provided and the populations served by FQHCs as well as how the Department of Health and Human Services (HHS) evaluates outcomes for the Title X Program. From 2010 through 2012, this report describes (1) federal obligations to the six organizations; (2) these organizations’ expenditures of federal funding; (3) federal obligations to FQHCs; and (4) FQHCs’ expenditures of federal funding. Enclosure I includes descriptive information on the services provided by FQHCs and the populations served. Enclosure II includes information on how HHS evaluates outcomes for the Title X Program.

To describe federal obligations to the six organizations, we first determined which federal agencies had obligated funding to them from fiscal year 2010 through fiscal year 2012. We

¹In this report, we use the term federal funding to mean funding awarded by federal agencies in the form of grants, cooperative agreements, and contracts. The term federal agencies refers to both federal agencies and departments. The term obligation refers to a definite commitment by a federal entity that creates a legal liability to make payments immediately or in the future. Federal agencies incur obligations, for example, when they award grants or contracts to nonfederal entities. Title X of the Public Health Service Act authorizes family planning grants. 42 U.S.C. §§ 300 *et seq.* Title X is the only federal grant program dedicated solely to providing individuals with comprehensive family planning and related preventive services. The Health Center Program provides grants under Section 330 of the Public Health Service Act to entities to provide comprehensive primary health care services, as well as enabling services—such as case management, transportation, and translation services—to promote access to health care and preventive services. 42 U.S.C § 245b.

²The term expenditure refers to the actual spending of money by entities, also known as an outlay.

³GAO, *Federal Funds: Fiscal Years 2001–2009 Obligations, Disbursements, and Expenditures for Selected Organizations Involved in Health-Related Activities*, GAO-10-533R (Washington, D.C.: May 28, 2010).

found that HHS and the U.S. Agency for International Development (USAID) primarily obligated funding to the six organizations during this time frame.⁴ We obtained data on funding obligated to the six organizations from HHS and USAID.⁵ For this report, we also included data on an organization's affiliates or member associations, when applicable.⁶ To describe the six organizations' expenditures of federal funding, we reviewed available single audits submitted by organizations to the Federal Audit Clearinghouse from fiscal year 2010 through fiscal year 2012 and financial data directly from the organizations where appropriate.⁷ Some of the six organizations were required to submit audits on their expenditures of federal funding because they met the required audit threshold established by the Office of Management and Budget (OMB).⁸ In cases where we could not obtain single audits from the Federal Audit Clearinghouse, we obtained data directly from the organization.⁹ While we did not independently verify the organizations' expenditure data, we worked with the organizations to reconcile any issues we found in data they provided.

To describe federal obligations to FQHCs, we first determined which federal agencies had obligated funding to them from fiscal year 2010 through fiscal year 2012.¹⁰ Because almost 80 percent of federal obligations to FQHCs came from HHS, we obtained additional detailed data from the department on funding it provided to FQHCs during this time frame. To describe expenditures of federal funding by FQHCs, we reviewed data from the Uniform Data System, maintained by the Health Resources and Services Administration (HRSA)—an agency within HHS.¹¹ Because these data are not available by fiscal year, we reviewed data from calendar

⁴We also found that the Department of Veterans Affairs obligated \$900 to one of the organizations and the Department of State obligated about \$136,000 to another. However, because these amounts accounted for such a small percentage of the total obligations (less than one percent), we excluded these departments from our analysis.

⁵Agencies used our search criteria when identifying obligations made to these six organizations. We did not verify that our search criteria produced results that were all-inclusive. Also, USAID was able to provide additional information on the value of certain commodities it provided to these organizations, which we note separately from our analysis of USAID obligations.

⁶In this report, the term organizations includes affiliates or member associations, when applicable. An affiliate or member association refers to an organization that is associated with another as a subordinate or subsidiary. Affiliates or member associations of the organizations we reviewed operate separately and may be separate legal entities from the parent organization. Affiliates' or member associations' funding may come directly from a federal agency or indirectly; that is, the funding is passed through a nonfederal entity.

⁷The Federal Audit Clearinghouse is a secure, web-based system, maintained by the U.S. Census Bureau and designated by the Office of Management and Budget as the repository for single audits.

⁸Organizations based in the United States with expenditures of federal funding of \$500,000 or more within the organization's fiscal year are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7505 and implementing guidance in the OMB Circular A-133. Organizations submitting single audits from fiscal year 2010 through fiscal year 2012 were Advocates for Youth, Guttmacher Institute, Population Council, and affiliates of Planned Parenthood Federation of America that met the threshold. Planned Parenthood Federation of America did not report expending any federal funding during this time frame.

⁹These organizations were International Planned Parenthood Federation and its Western Hemisphere Regional Office, the Sexuality Information and Education Council of the United States, and several affiliates of Planned Parenthood Federation of America. We did not obtain expenditure data for member associations of International Planned Parenthood Federation.

¹⁰For this analysis, we used data obtained from USA Spending.gov. USA Spending.gov is a publicly available website that includes detailed data on federal spending. This website was created by OMB as required by the Federal Funding Accountability and Transparency Act of 2006. See <http://USASpending.gov>.

¹¹These data are collected in the Uniform Data System, a system maintained by HRSA that tracks a variety of information about FQHCs, including patient demographics, services provided, utilization rates, costs, and revenues.

year 2010 through calendar year 2012. The amounts expended are limited to only those sources reported to HRSA by the FQHCs and do not include funding for separate lines of business FQHCs might operate.¹²

Federal agencies reported obligations by federal fiscal year while the organizations reported expenditures by their varying fiscal years, so these amounts are not comparable for specific time periods. We reviewed the obligations and expenditure data we obtained and determined that they were sufficiently reliable for our purposes. (See encl. III for more information on our scope and methodology.) We conducted our work from November 2013 to March 2015 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions in this product.

Results in Brief

In summary, two federal agencies, HHS and USAID, reported obligating about \$236 million in grants, cooperative agreements, and contracts to the six organizations from fiscal year 2010 through fiscal year 2012. Of this amount, HHS obligated about \$107 million to the six organizations, while USAID obligated about \$128 million to two of the six organizations, Population Council and member associations of International Planned Parenthood Federation. During this same time frame, the six organizations reported expending over \$482 million in federal funding. In addition to funding they received directly from HHS and USAID, the six organizations reported expending funding they received indirectly from HHS and USAID as well as the Departments of Agriculture, Defense, Housing and Urban Development, and Justice.

Various federal agencies reported obligations to over 1,100 FQHCs through grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012 that totaled over \$19 billion. Of this amount, HHS obligated more than \$15 billion. FQHCs reported expending almost \$10 billion in federal grants from calendar year 2010 through calendar year 2012. Of this \$10 billion, approximately \$7 billion of the expenditures were from HRSA grants.

Background

In order to achieve their programmatic goals, federal agencies may award grants, cooperative agreements, and contracts to states, local governments, or other entities. In general federal agencies use grants and cooperative agreements to transfer a thing of value to the recipient entity to carry out a public purpose as authorized by federal law. Grants are used when substantial involvement by the federal agency is not expected and cooperative agreements are used when substantial involvement by the federal agency is expected in carrying out the specified purpose. In general, federal agencies use contracts as legal instruments for the acquisition of property or services for the direct benefit or use of the federal government.¹³

¹²According to HRSA officials, FQHCs are required to report funding they receive—including from federal agencies other than HHS—that is related to the scope of project funded under Health Center Program grants. FQHCs may operate separate lines of business unrelated to the Health Center Program, such as day care centers, for which they may receive funding from a different federal agency. Other lines of business are not considered part of an FQHC's scope of project, and therefore, FQHCs are not expected to report this funding to HRSA.

¹³See 31 U.S.C. §§ 6303-6305.

The six organizations included in our analysis operate within the United States and internationally, engage in health-related activities, and receive and expend federal funding. (See table 1.) They provide reproductive health services, conduct research, and engage in educational activities. (See encl. IV for more information about these organizations.)

Table 1: Description of the Six Organizations

| Organization | Description |
|--|---|
| Advocates for Youth | A nonprofit organization, it provides support to adolescent reproductive and sexual health programs and policies in the United States and abroad. |
| Guttmacher Institute | A nonprofit organization, it provides policy analysis and research on sexual activity, contraception, abortion, and childbearing domestically and internationally. |
| International Planned Parenthood Federation | An international nonprofit organization, it has six regional offices throughout the world, including a regional office located in New York City. It works through its 152 autonomous member associations to provide access to reproductive health services, abortion services, and services related to the prevention and treatment of HIV/AIDS. |
| Planned Parenthood Federation of America | A national nonprofit organization, it provides support services to more than 60 affiliates that are separately incorporated and independent organizations with their own boards of directors and operate as independent organizations with financial autonomy. These affiliates operate more than 700 health centers across the country, providing reproductive health care, including routine exams and screenings, contraception, abortion services, and testing and treatment for sexually transmitted infections. |
| Population Council | An international nonprofit organization that conducts biomedical and public health research and helps build research capacities in developing countries. |
| Sexuality Information and Education Council of the United States | A nonprofit organization, it provides education on and access to information on human sexuality. It also conducts advocacy on issues about sexual and reproductive rights. |

Source: GAO summary of organizations' websites and annual reports. | GAO-15-270R

FQHCs provide health services to medically underserved individuals as part of the nation's safety net and receive and expend federal funding to support these efforts. A health center may qualify as an FQHC if it receives a federal grant under Section 330 of the Public Health Service Act.¹⁴ The majority of FQHCs that receive grant funding under the Health Center Program are classified as community health centers; grant funding under the Health Center Program is also provided to migrant health centers, health care for the homeless, and public housing primary care centers. In addition to grants from the Health Center Program, FQHCs may receive funding from other grant programs. According to HHS, 1,198 FQHCs operated in the United States in 2012.

¹⁴See 42 U.S.C. § 1395x(aa)(4)(A)(i). Public Health Service Act section 330 (42 U.S.C. § 254b) grants are administered by HRSA and include requirements regarding services, delivery sites, providers, target populations, and service areas. A health center receives its designation as an FQHC from the Centers for Medicare & Medicaid Services and is eligible for certain benefits, such as enhanced reimbursement from Medicare and Medicaid. In this report, FQHC refers only to those health centers designated as an FQHC that are overseen by HRSA and receive Section 330 grants. Other types of FQHCs—those that are determined to meet the criteria to participate in the Health Center Program, but do not receive Section 330 grants (i.e., "look-alikes") and those that serve as an outpatient health program or facility operated by certain tribal or urban Indian organizations—are not included in this report. Thus, the term FQHC in this report refers specifically to what HHS calls health center grantees.

Federal Obligations to the Six Organizations Totaled Nearly \$236 Million from Fiscal Year 2010 through Fiscal Year 2012

Federal obligations provided by HHS and USAID to the six organizations totaled about \$236 million from fiscal year 2010 through fiscal year 2012. According to the data provided, HHS reported obligating about \$107 million in grants, cooperative agreements, and contracts to the six organizations, while USAID obligated about \$128 million to two of the six organizations—Population Council and member associations of International Planned Parenthood Federation.¹⁵ (See table 2.)

Table 2: Obligations from the Department of Health and Human Services (HHS) and the U.S. Agency for International Development (USAID) to the Six Organizations, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---------------------|--------------|--------------|--------------|-----------------|
| Federal agency | 2010 | 2011 | 2012 | Total |
| HHS | \$37.19 | \$32.14 | \$38.01 | \$107.34 |
| USAID | 54.06 | 35.34 | 39.06 | 128.47 |
| Total | 91.25 | 67.48 | 77.07 | 235.80 |

Source: GAO analysis of HHS, USAID, and USAspending.gov data. | GAO-15-270R

Note: This table shows amounts HHS and USAID reported obligating to the six organizations for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. According to the data provided, HHS obligated funding to the six organizations, while USAID obligated funding to two of the six organizations. These data were compiled using HHS's Payment Management System, USAID's Phoenix System, and USAspending.gov. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

Within HHS, the Office of the Secretary provided the most funding across all three fiscal years to the six organizations—approximately \$73 million.¹⁶ (See encl. V for more detailed information on federal obligations and disbursements provided to the six organizations.)

The Six Organizations Reported Expending Over \$482 Million in Federal Funding from Fiscal Year 2010 through Fiscal Year 2012

The six organizations reported expending over \$482 million in federal funding from fiscal year 2010 through fiscal year 2012. (See table 3.) The six organizations reported expending funding they received directly and indirectly from federal agencies, including HHS and USAID, as well as the Departments of Agriculture, Defense, Housing and Urban Development, and Justice. (See encl. VI for more detailed information on federal funding expended by these six organizations.)

¹⁵HHS and USAID did not report obligating funding to International Planned Parenthood Federation or its Western Hemisphere Regional Office during this time frame. Additionally, USAID reported shipping contraceptive commodities, including condoms, valued at about \$0.71 million to member associations of International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012 (\$8,049 in fiscal year 2010, \$0.17 million in fiscal year 2011, and \$0.54 million in fiscal year 2012).

¹⁶According to HHS, approximately \$56 million of the \$73 million obligated were for grants under the Title X Program from fiscal year 2010 through fiscal year 2012. Although Title X grants are funded through appropriations for HRSA, the Title X Program is administered by the Office of Population Affairs within the Office of the Secretary. Thus, HHS considers obligations for the Title X Program as made by the Office of the Secretary.

Table 3: Expenditures of Federal Funding by the Six Organizations, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|---------------|---------------|---------------|---------------|
| Organization | 2010 | 2011 | 2012 | Total |
| Advocates for Youth | \$1.16 | \$1.21 | \$1.25 | \$3.63 |
| Guttmacher Institute | 1.10 | 1.37 | 1.53 | 4.00 |
| International Planned Parenthood Federation ^a | 0.03 | 0.17 | 0.21 | 0.41 |
| Planned Parenthood Federation of America ^b | 126.20 | 112.69 | 105.63 | 344.52 |
| Population Council | 51.75 | 41.75 | 35.37 | 128.88 |
| Sexuality Information and Education Council of the United States | 0.28 | 0.17 | 0.00 | 0.45 |
| Total | 180.53 | 157.37 | 143.99 | 481.87 |

Source: GAO analysis of organizations' single audits and organizational data. | GAO-15-270R

Notes: This table shows expenditures of federal funding by the six organizations as reported in their respective single audits to the Federal Audit Clearinghouse, when available, and as reported in financial data provided directly to us by the organizations, where appropriate, from fiscal year 2010 through fiscal year 2012. The Federal Audit Clearinghouse is the repository for single audits, as designated by the Office of Management and Budget (OMB). Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from the federal agency or passed through another entity. Funding for an organization's expenditures can be provided directly from a federal agency or can be passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization. Expenditures are reported based on the organizations' respective 12-month fiscal years, which may vary. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aExpenditures in this row are for International Planned Parenthood Federation and its Western Hemisphere Regional Office from fiscal year 2010 through fiscal year 2012. It does not include expenditures for member associations of International Planned Parenthood Federation. International Planned Parenthood Federation and its member associations are separate operating entities.

^bExpenditures in this row are for affiliates of Planned Parenthood Federation of America from fiscal year 2010 through fiscal year 2012. Planned Parenthood Federation of America did not report expending any federal funding during this time frame. Planned Parenthood Federation of America and its affiliates are separate operating entities.

Federal Obligations to FQHCs Totaled Over \$19 Billion from Fiscal Year 2010 through Fiscal Year 2012

Federal obligations provided by various federal agencies to FQHCs totaled over \$19 billion for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. Of this amount, HHS obligated more than \$15 billion.¹⁷ (See table 4.)

¹⁷In addition to HHS, we found that 34 other federal agencies obligated approximately \$4 billion to FQHCs from fiscal year 2010 through fiscal year 2012. (See encl. VII for more information on obligations from these other federal agencies to FQHCs.)

Table 4: Obligations from the Department of Health and Human Services (HHS) to Federally Qualified Health Centers (FQHC), Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---------------------|------------|------------|------------|--------------------|
| | 2010 | 2011 | 2012 | Total |
| Obligations | \$5,250.96 | \$5,095.21 | \$5,151.98 | \$15,498.15 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows amounts HHS reported obligating to FQHCs for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. There were 1,191 FQHCs during this time frame. This table does not include funding from the Medicare and Medicaid programs. These data were compiled using HHS’s Payment Management System and its Financial Management System Environment. The term FQHC in this report refers specifically to what HHS calls health center grantees. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding. Additionally, amounts might not include obligations for activities not directly associated with the provision of health services.

Within HHS, HRSA provided the majority of funding to FQHCs. Specifically, HRSA obligated over \$9 billion in federal funding during this time frame. HHS reported that approximately 85 percent of the obligations to FQHCs were provided through ten HHS programs from fiscal year 2010 through fiscal year 2012.¹⁸ (See encl. VII for more detailed information on HHS obligations and disbursements to FQHCs.)

FQHCs Expended Almost \$10 Billion in Federal Funding from Calendar Year 2010 through Calendar Year 2012

FQHCs reported expending almost \$10 billion in federal grants from calendar year 2010 through calendar year 2012. (See table 5.) Of this \$10 billion, approximately \$7 billion in grants were from HRSA for the Health Center Program. (See encl. VIII for more detailed information on funding expended by FQHCs.)

¹⁸The ten programs for which HHS obligated the most funding to FQHCs from fiscal year 2010 through fiscal year 2012 were the Medical Assistance Program; Consolidated Health Centers; American Recovery and Reinvestment Act Grants to Health Centers Programs; Affordable Care Act Grants for New and Expanded Services under the Health Center Program; State Children’s Health Insurance Program; Affordable Care Act Grants for Capital Development in Health Centers; Diabetes, Digestive and Kidney Diseases Extramural Research; Cardiovascular Diseases Research; Allergy, Immunology, and Transplantation Research; and Head Start.

Table 5: Expenditures of Federal Funding by Federally Qualified Health Centers (FQHC), Calendar Years 2010–2012

| Dollars in millions | | | | |
|--|-----------------|-----------------|-----------------|-------------------|
| Grant | 2010 | 2011 | 2012 | Total |
| Health Resources and Services Administration (HRSA) grants | \$1,993.03 | \$2,295.36 | \$2,614.12 | \$6,902.51 |
| Other federal grants ^a | 950.27 | 1,010.06 | 750.57 | 2,710.90 |
| Total | 2,943.30 | 3,305.42 | 3,364.69 | 9,613.41 |

Source: GAO analysis of HRSA 2010, 2011, 2012 Uniform Data System data. | GAO-15-270R

Note: This table shows expenditures of federal grant funding by FQHCs, as reported to HRSA in calendar years 2010, 2011, and 2012. The term FQHC in this report refers specifically to what HHS calls health center grantees. These data were compiled using HRSA's Uniform Data System for each of these years. The number of FQHC grantees varied across the three calendar years. Specifically, in calendar years 2010, 2011, and 2012, there were 1,124 FQHCs, 1,128 FQHCs, and 1,198 FQHCs, respectively. These data do not include Medicaid and Medicare reimbursements or funding for separate lines of business FQHCs might operate. According to HRSA officials, FQHCs are required to report funding they receive—including from federal agencies other than HHS—that is related to the scope of project funded under Health Care Program grants. FQHCs may operate separate lines of business unrelated to the Health Center Program, such as day care centers, for which they may receive funding from a different federal agency. Other lines of business are not considered part of an FQHC's scope of project, and therefore, FQHCs are not expected to report this funding to HRSA. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from a federal agency. Funding for an FQHC's expenditures primarily comes directly from a federal agency. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis category includes funding from a variety of sources, such as the Ryan White program and the American Recovery and Reinvestment Act. It can also include funding from other federal agencies, such as the Department of Housing and Urban Development.

Agency Comments

We provided a draft of this report to the Secretary of HHS and the USAID Administrator for comment. The agencies provided technical comments that were incorporated as appropriate. We also verified with the six organizations the expenditure data in the draft report.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies of this report to appropriate congressional committees, the Secretary of HHS, the USAID Administrator, and other interested parties. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-7114 or crosse@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this correspondence. Other key contributors to this correspondence included Thomas Conahan, Assistant Director; George Bogart; Cathleen Hamann; Seta Hovagimian; Gay Hee Lee; Jessica L. Preston; Stephen Robblee; and Fatima Sharif.



Marcia Crosse
Director, Health Care

Enclosures—VIII

List of Requesters

The Honorable Mike Enzi
Chairman
Subcommittee on Primary Health and Retirement Security
Committee on Health, Education, Labor and Pensions
United States Senate

The Honorable Tom Cole
Chairman
Subcommittee on Labor, Health and Human Services, Education and Related Agencies
Committee on Appropriations
House of Representatives

The Honorable Joseph R. Pitts
Chairman
Subcommittee on Health
Committee on Energy and Commerce
House of Representatives

The Honorable Jim Jordan
Chairman
Subcommittee on Healthcare, Benefits, and Administrative Rules
Committee on Oversight and Government Reform
House of Representatives

The Honorable Kevin Brady
Chairman
Subcommittee on Health
Committee on Ways and Means
House of Representatives

The Honorable Roy Blunt
United States Senate

The Honorable John Boozman
United States Senate

The Honorable Bill Cassidy
United States Senate

The Honorable Steve Daines
United States Senate

The Honorable Jim Risch
United States Senate

The Honorable Tim Scott
United States Senate

The Honorable David Vitter
United States Senate

The Honorable Robert Aderholt
House of Representatives

The Honorable Joe L. Barton
House of Representatives

The Honorable Gus M. Bilirakis
House of Representatives

The Honorable Diane Black
House of Representatives

The Honorable Marsha Blackburn
House of Representatives

The Honorable Charles W. Boustany, Jr.
House of Representatives

The Honorable Larry Bucshon
House of Representatives

The Honorable John Carter
House of Representatives

The Honorable Steve Chabot
House of Representatives

The Honorable John J. Duncan, Jr.
House of Representatives

The Honorable Renee Ellmers
House of Representatives

The Honorable Blake Farenthold
House of Representatives

The Honorable John Fleming
House of Representatives

The Honorable Bill Flores
House of Representatives

The Honorable J. Randy Forbes
House of Representatives

The Honorable Bob Gibbs
House of Representatives

The Honorable Paul Gosar
House of Representatives

The Honorable Brett Guthrie
House of Representatives

The Honorable Andy Harris
House of Representatives

The Honorable Vicky Hartzler
House of Representatives

The Honorable Tim Huelskamp
House of Representatives

The Honorable Bill Huizenga
House of Representatives

The Honorable Bill Johnson
House of Representatives

The Honorable Sam Johnson
House of Representatives

The Honorable Mike Kelly
House of Representatives

The Honorable Steve King
House of Representatives

The Honorable Doug LaMalfa
House of Representatives

The Honorable Doug Lamborn
House of Representatives

The Honorable Bob Latta
House of Representatives

The Honorable Billy Long
House of Representatives

The Honorable Blaine Luetkemeter
House of Representatives

The Honorable Jeff Miller
House of Representatives

The Honorable Robert R. Neugebauer
House of Representatives

The Honorable Kristi Noem
House of Representatives

The Honorable Pete Olson
House of Representatives

The Honorable Steven Palazzo
House of Representatives

The Honorable Steve Pearce
House of Representatives

The Honorable Robert Pittenger
House of Representatives

The Honorable Ted Poe
House of Representatives

The Honorable Jim Renacci
House of Representatives

The Honorable Reid Ribble
House of Representatives

The Honorable Martha Roby
House of Representatives

The Honorable Phil Roe
House of Representatives

The Honorable Todd Rokita
House of Representatives

The Honorable Austin Scott
House of Representatives

The Honorable Christopher H. Smith
House of Representatives

The Honorable Steve Stivers
House of Representatives

The Honorable Pat Tiberi
House of Representatives

The Honorable Randy Weber
House of Representatives

The Honorable Lynn Westmoreland
House of Representatives

Health Services Provided by Federally Qualified Health Centers and Populations Served

As part of the Health Center Program, federally qualified health centers (FQHC) provide a range of health services to individuals in the United States.¹ In order to receive grants from the Health Resources and Services Administration (HRSA), FQHCs must meet certain requirements regarding services, delivery sites, providers, target populations, and service areas.² For example, FQHCs are required to provide health care to individuals regardless of their ability to pay and to be located in geographic areas or serve populations who are designated as medically underserved. These requirements make FQHCs part of the nation’s safety net; that is, FQHCs are providers that serve the uninsured and the underserved. The majority of FQHCs are classified as community health centers; the three other types of FQHCs are migrant health centers, health care for the homeless, and public housing primary care centers.

FQHCs provide comprehensive primary health care services, as well as enabling services—such as case management, transportation, and translation services—to promote access to health care and preventive services. Specifically, FQHCs provide primary health care services to diagnose, treat, or refer patients, including relevant diagnostic laboratory or radiology services. FQHCs also provide preventive health services including well-child visits, immunizations, family planning, prenatal and postpartum care, health education, and preventive dental care. FQHCs report a variety of data to HRSA on the types of services they provide and the individuals they serve.

FQHCs reported serving over 21 million separate individuals in calendar year 2012, most of whom were aged 20 to 64 years and identified themselves as racial or ethnic minorities. (See table 6 and 7.)

Table 6: Individuals Seen at Federally Qualified Health Centers (FQHC) by Age and Gender, Calendar Year 2012

| Numbers in millions | | | |
|---------------------|-------------|--------------|--------------|
| Age groups | Males | Females | Total |
| <1 through 19 | 3.53 | 3.74 | 7.28 |
| 20 through 64 | 4.59 | 7.73 | 12.31 |
| 65 and older | 0.60 | 0.91 | 1.51 |
| Total | 8.72 | 12.39 | 21.10 |

Source: GAO analysis of the Health Resources and Services Administration’s 2012 Uniform Data System data. | GAO-15-270R

Note: In calendar year 2012, there were 1,198 FQHCs. The term FQHC in this report refers to what HHS calls health center grantees. Numbers are rounded to the nearest hundredths and might not sum to totals due to rounding.

¹Areas include all 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, and the Pacific Basin.

²Public Health Service Act section 330 (42 U.S.C. § 254b) grants are administered by HRSA and include requirements regarding services, delivery sites, providers, target populations, and service areas. A health center receives its designation as an FQHC from the Centers for Medicare & Medicaid Services and is eligible for certain benefits, such as enhanced reimbursement from Medicare and Medicaid. In this report, FQHC refers only to those health centers designated as an FQHC that are overseen by HRSA and receive Section 330 grants. Other types of FQHCs—those that are determined to meet the criteria to participate in the Health Center Program, but do not receive Section 330 grants (i.e., “look-alikes”) and those that serve as an outpatient health program or facility operated by certain tribal or urban Indian organizations—are not included in this report. Thus, the term FQHC in this report refers specifically to what HHS calls health center grantees. According to HRSA, there were 1,198 FQHCs in calendar year 2012.

Table 7: Number of Individuals by Known Race and Ethnicity Seen at Federally Qualified Health Centers (FQHC), Calendar Year 2012

| Numbers in millions | | |
|-------------------------------|-----------------|---------------------|
| Race | Hispanic/Latino | Non-Hispanic/Latino |
| Asian | 0.01 | 0.60 |
| Native Hawaiian | 0.01 | 0.05 |
| Other Pacific Islander | 0.03 | 0.14 |
| Black/African American | 0.14 | 4.16 |
| American Indian/Alaska native | 0.06 | 0.21 |
| White | 4.04 | 7.61 |
| More than one race | 0.54 | 0.18 |
| Total | 4.81 | 12.96 |

Source: GAO analysis of the Health Resources and Services Administration's 2012 Uniform Data System data. | GAO-15-270R

Note: In calendar year 2012, there were 1,198 FQHCs. The term FQHC in this report refers to what HHS calls health center grantees. Numbers are rounded to the nearest hundredths and might not sum to totals due to rounding.

FQHCs reported providing services during approximately 84 million visits in 2012, the majority of which (71 percent) were medical visits. (See table 8.)

Table 8: Number and Type of Clinical Visits to Federally Qualified Health Centers (FQHC), Calendar Year 2012

| Type of visit | Clinical visits (in millions) | Percentage of clinical visits |
|-----------------------------|-------------------------------|-------------------------------|
| Medical | 59.85 | 71.44 |
| Dental | 10.69 | 12.76 |
| Mental health | 5.27 | 6.29 |
| Substance abuse | 1.02 | 1.21 |
| Other professional services | 1.28 | 1.53 |
| Vision | 0.50 | 0.60 |
| Enabling ^a | 5.16 | 6.16 |
| Total | 83.77 | 100.00 |

Source: GAO analysis of the Health Resources and Services Administration's 2012 Uniform Data System data. | GAO-15-270R

Note: In calendar year 2012, there were 1,198 FQHCs. The term FQHC in this report refers to what HHS calls health center grantees. Numbers are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aEnabling services can be clinical, such as consultations with case managers. Enabling services can also be nonclinical in nature but facilitate access to needed care, such as transportation and translation services.

Of the selected services FQHCs are required to report to HRSA, the most commonly provided services were health supervision of infant or child (21 percent), selected immunizations (20 percent), and seasonal influenza vaccinations (16 percent).³ According to HRSA, the services in table 9 are a subset of services offered by FQHCs and do not reflect the full range of services provided. These selected services represent those that are prevalent among individuals receiving care at FQHCs or are generally regarded as sentinel indicators of access to primary care or are of special interest to the agency.

³Health supervision of infant or child refers to general wellness check-ups, including physical exams, laboratory testing, and risk-factor reduction interventions. Selected immunizations include vaccinations for hepatitis A, tetanus, pertussis, measles, poliovirus, and varicella.

Table 9: Number and Percentage of Selected Diagnostic Tests, Screenings, and Preventive Services Provided by Federally Qualified Health Centers (FQHC), Calendar Year 2012

| Selected service | Number of visits (in millions) | Percentage of selected services |
|--|---|--|
| HIV test | 1.10 | 5.84 |
| Hepatitis B test | 0.35 | 1.89 |
| Hepatitis C test | 0.29 | 1.56 |
| Mammogram | 0.40 | 2.11 |
| Pap test | 2.02 | 10.74 |
| Selected immunizations ^a | 3.74 | 19.90 |
| Seasonal flu vaccine | 3.04 | 16.14 |
| Contraceptive management | 2.24 | 11.92 |
| Health supervision of infant or child (ages 0-11) | 4.03 | 21.40 |
| Childhood lead test screening (ages 9-72 months) | 0.43 | 2.31 |
| Screening, brief intervention, and referral to treatment | 0.15 | 0.79 |
| Smoke and tobacco use cessation counseling | 0.71 | 3.79 |
| Comprehensive and intermediate eye exams | 0.30 | 1.61 |
| Total | 18.81 | 100.00 |

Source: GAO analysis of the Health Resources and Services Administration's (HRSA) 2012 Uniform Data System data. | GAO-15-270R

Note: According to HRSA, the services in this table are a subset of services offered by FQHCs and do not reflect the full range of services provided. These selected services represent those that are prevalent among individuals receiving care at FQHCs or are generally regarded as sentinel indicators of access to primary care or are of special interest to the agency. Additionally, more than one of the selected services could have been provided in a single visit. In calendar year 2012, there were 1,198 FQHCs. The term FQHC in this report refers to what HHS calls health center grantees. Numbers and percentages are rounded to the nearest hundredths.

^aSelected immunizations include vaccinations for hepatitis A, tetanus, pertussis, measles, poliovirus, and varicella.

Department of Health and Human Services' Evaluations of Title X Family Planning Program Outcomes

The Department of Health and Human Services (HHS) administers the Title X Family Planning Program (Title X Program), which provides funding for family planning services and related medical services with a focus on low-income, underserved individuals and families.¹ According to HHS, the Title X Program funds 95 grantees that oversee 4,200 family planning centers, which provide a range of services, including services to assist individuals in planning and spacing births, preventing unintended pregnancies, and screening for sexually transmitted infections, breast cancer, and cervical cancer. In addition to these medical services, the Title X Program funds training, service delivery improvement research, and disseminates information on family planning. To understand how HHS evaluates Title X Program outcomes, we reviewed relevant documents, such as HHS's Family Planning Annual Reports (FPAR) and the program's Annual Performance Report submission to HHS. We also interviewed HHS officials on how they evaluate the program's outcomes.

According to HHS, it evaluates the Title X Program using three long-term outcomes measures—(1) decreasing unintended pregnancies, with priority for services to low-income individuals, (2) reducing infertility by identifying chlamydia infections, and (3) reducing invasive cervical cancer among women by providing Pap tests.² HHS officials also said these three outcome measures are linked to the program's mission to assist individuals and couples in planning and spacing births, contributing to positive birth outcomes, and improved health for women and infants. Table 10 describes each of these measures, the targets HHS set for 2012, and the results for family planning centers for that year. Targets are measured by meeting either a specific number or percentage.

¹The Title X Program is authorized under Title X of the Public Health Service Act (42 U.S.C. §§ 300 *et seq.*) and is administered by the Office of Population Affairs within HHS.

²Chlamydia is a commonly reported sexually transmitted disease in the United States. If left untreated, it can make it difficult for a woman to get pregnant.

Table 10: Long-Term Outcome Measures for the Title X Family Planning Program (Title X Program), Fiscal Year 2012

| Long-term outcome measure | Description of measure | Target | Result |
|---|---|----------------------|------------------------|
| Decrease unintended pregnancies, with priority for services to low-income individuals | Total number of unduplicated individuals served in Title X centers | 4,969,600 | 4,763,797 |
| | Proportion of individuals served at Title X family planning centers who are at or below 200% of the federal poverty level | 90% | 90% |
| | Number of unintended pregnancies averted | 949,300 ^a | 910,779 |
| Reduce infertility by identifying chlamydia infections ^b | Number of infertility cases among women averted by identifying chlamydia infections through screening of women ages 15–24 years | 1,340,300 | 1,247,525 |
| Reduce invasive cervical cancer among women by providing Pap tests ^c | Number of women who receive a Pap test | 1,654,900 | 1,237,328 ^d |
| | Number of Pap tests provided in order to reduce invasive cervical cancer among women | 546 ^e | 408 |

Source: GAO analysis of the Health Resources and Services Administration Fiscal Year 2015 Annual Performance Report. | GAO-15-270R

Note: The Department of Health and Human Services (HHS) establishes targets for long-term outcomes measures for the Title X Program and reports the results each fiscal year. The results reflect the number or proportion of individuals served by Title X grantees that met the outcome, and the results are compared to the targets. The results in this table are for fiscal year 2012, the most recent data available.

^aThis target is derived from a calculation that takes into consideration the anticipated number of unintended pregnancies that would occur if Title X family planning centers were closed.

^bChlamydia is a commonly reported sexually transmitted disease in the United States. If left untreated, women may experience difficulties becoming pregnant.

^cAccording to HHS, this measure will be retired in fiscal year 2015.

^dAccording to HHS, the number of Pap tests provided fell below the target, in part because of a change in screening recommendations by major medical associations. Prior recommendations called for annual Pap tests; updated recommendations increased the interval between Pap tests to three years and recommended that screening Pap tests begin at age 21. According to HHS, this measure will be retired in fiscal year 2015.

^eThis target is derived from a calculation that takes into consideration the anticipated number of cases of invasive cervical cancer that occur in the absence of screening.

HHS uses a variety of data sources to measure its outcomes. Each year, HHS collects FPAR data on the Title X Program, which are then summarized and published in an annual report.³ Data collected include characteristics of the populations served—such as unduplicated number of users by age, gender, and income level—and the utilization of services offered by Title X grantees. HHS uses these data to assess Title X outcomes measures. For example, according to HHS, for the second long-term measure on chlamydia testing, Title X grantees report the unduplicated number of family planning users tested for chlamydia by age and gender. HHS also uses FPAR data for its third long-term measure, by collecting data from Title X grantees on cervical cancer screenings. Specifically, Title X grantees report on the unduplicated number of users who obtained a Pap test; the number of Pap tests performed; and the results of those Pap tests.

³According to HHS officials, FPAR data do not include information on all activities associated with the Title X Program. Rather, HHS instructs grantees to report on the scope of services or activities that are proposed in their approved grant applications and supported with Title X grant and related sources of funding. To ensure uniform reporting, HHS provides definitions for key terms, such as those describing the range and scope of services provided. We did not independently verify that this effort results in uniform reporting.

Another data source HHS uses to measure Title X Program outcomes is the National Survey of Family Growth (NSFG). Administered by the Centers for Disease Control and Prevention, the NSFG collects data from a nationally representative sample of women and men on reproductive behavior and health, including whether family planning medical or contraceptive services were received, the type of services received, and the type of setting where these services were received. Using these data, HHS makes comparisons between Title X family planning centers and non-Title X sites on the percentage of women receiving family planning services, such as contraception and related counseling and prenatal and postnatal care. According to HHS, it also uses NSFG data to develop estimates for pregnancies averted and other measures, such as the impact closure of Title X family planning centers would have on contraceptive use. For example, HHS estimates changes in contraceptive use based on NSFG data on women who have characteristics similar to those currently accessing publicly supported care, such as eligibility and need, but who did not receive publicly funded care in the past year.

According to HHS, it collects additional data, which it describes as medium- and short-term performance measures, on sexual and reproductive health services, including family planning. HHS uses these medium- and short-term measures to inform program priorities. Examples of these medium- and short-term measures include the

- number of women who received contraceptive services under the Title X Program in the past 12 months;
- number of individuals who received an HIV test under the Title X Program in the past 12 months; and
- percentage of women of reproductive age (15–44 years) at risk of unintended pregnancy who used a condom during their most recent sexual encounter.

According to HHS, as of July 2014, the department is in the process of revising its outcome measures for the Title X Program, including refining its measures and the type of FPAR data being collected. For example, for fiscal year 2015, HHS has established a new target aimed at increasing the proportion of female clients using highly or moderately effective methods of contraception as their primary method of contraception. Other proposed changes include collecting more refined data in FPAR than is currently collected. For example, under the revised system, data could be collected when a chlamydia test is given and whether it has been provided in accordance with recommended guidelines.⁴ The current system only captures the number of tests provided. According to HHS officials, collecting more refined data would allow HHS to better evaluate outcomes and determine the effect of client characteristics and the services provided to individuals served under the Title X Program.

According to HHS officials, implementing changes to the evaluation and reporting process of FPAR are contingent on several factors, such as a significant upgrade in the technology available to Title X grantees. Specifically, capturing more refined data requires Title X grantees to have electronic health records in place. Given the substantial infrastructure changes and training needed on new data systems, HHS officials said that 2017 was the earliest year in which they could foresee implementing these changes to the evaluation system.

⁴The Office of Population Affairs and the Centers for Disease Control and Prevention (CDC) recently issued guidelines for providing quality family planning services. Centers for Disease Control and Prevention, *Morbidity and Mortality Weekly Report*, "Providing Quality Family Planning Services: Recommendations of CDC and the U.S. Office of Population Affairs," vol. 63, no. 4 (Apr. 25, 2014).

Objectives, Scope, and Methodology

To describe federal obligations to the six organizations, we first determined which federal agencies had provided funding to them from fiscal year 2010 through fiscal year 2012.¹ We found that the Department of Health and Human Services (HHS) and the U.S. Agency for International Development (USAID) primarily obligated funding for grants, cooperative agreements, and contracts to the six organizations during this time frame.² We then obtained data from HHS and USAID on obligations made to these organizations from fiscal year 2010 through fiscal year 2012. We requested that HHS search its systems, using the organizations' employer identification numbers (EIN) (i.e., tax identification numbers) and using a list of key words we provided. Using our search criteria, HHS provided us with data on its obligations in the form of grants and cooperative agreements from fiscal year 2010 through fiscal year 2012, by office or agency within HHS, and by federal program.³ HHS retrieved these data from its Payment Management System, a grants payment and cash management system linked to the department's financial system. Because the Payment Management System does not include data on contract obligations, we analyzed data from USAspending.gov to obtain this information.⁴ For USAID, we obtained data from its financial system, the Phoenix System, which includes obligation data for grants, cooperative agreements, and contracts. Because the Phoenix System does not use EINs, we requested that USAID conduct searches using a list of key words we provided. Using our search criteria, USAID provided us with data on the obligations it awarded to these organizations by program area and activity for this same time frame.⁵ To assess the reliability of these data, we interviewed knowledgeable officials at HHS and USAID on the maintenance of their respective financial systems. We also reviewed the data provided by HHS and USAID and compared it to data we analyzed from USAspending.gov. Based on our review, we determined that the data were sufficiently reliable for our purposes. For this report, we also included data on an organization's affiliates and member associations,

¹In this report, the term federal agencies refers to both federal agencies and departments. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Agencies incur obligations, for example, when they award grants or contracts to nonfederal entities. The six organizations are Advocates for Youth, Guttmacher Institute, International Planned Parenthood Federation, Planned Parenthood Federation of America, Population Council, and the Sexuality Information and Education Council of the United States.

²In this report, we use the term federal funding to mean funding awarded by federal agencies in the form of grants, cooperative agreements, and contracts. We also found that the Department of Veterans Affairs obligated \$900 to one of the organizations and the Department of State obligated about \$136,000 to another. However, because these amounts accounted for such a small percentage of the total obligations (less than one percent), we excluded these departments from our analysis.

³We did not verify that our search criteria used by HHS produced results that were all-inclusive. These federal programs are listed in the 2013 Catalog of Federal Domestic Assistance. Executive Office of the President, the Office of Management and Budget, and the U.S. General Services Administration, *2013 Catalog of Federal Domestic Assistance*, (Washington, D.C.: December 2013).

⁴USAspending.gov is a publicly available website that includes detailed data on federal spending. This website was created by the Office of Management and Budget as required by the Federal Funding Accountability and Transparency Act of 2006. See <http://USAspending.gov>.

⁵We did not verify that our search criteria used by USAID produced results for obligations made that were all-inclusive. In addition to obligations data, we determined that USAID could provide values of contraceptive commodities shipments, including condoms that were provided to the organizations. Because this information was not available through USAID's Phoenix System, we asked USAID to conduct another search. USAID provided these results separately.

when applicable.⁶ These obligation data do not reflect federal funding passed through other entities, such as HHS grant funding obligated to states that in turn was provided to the organizations.

To describe the six organizations' expenditures of federal funding from fiscal year 2010 through fiscal year 2012, we reviewed available single audits submitted by organizations to the Federal Audit Clearinghouse.⁷ We searched the Federal Audit Clearinghouse using organizations' EINs and a list of key words we developed. Among the six organizations, some were required to submit single audits on their expenditures of federal funding because they met the required threshold established by the Office of Management and Budget (OMB).⁸ From these audits, we obtained information on the organizations' expenditures. We also determined the originating source of funding and the federal program for which the funding was expended.⁹ In cases where we could not obtain single audits for an organization from the Federal Audit Clearinghouse, we obtained financial data directly from the organization where appropriate.¹⁰ We worked with the organizations to reconcile any discrepancies in data they provided. However, we did not independently verify the organizations' expenditure data. Expenditure data for these six organizations include direct and pass-through funding.¹¹ To assess the reliability of these data, we interviewed officials from each of the six organizations on how they collected and reported information about their organization's federal expenditures and the steps they took to ensure the data's reliability. We also noted that organizations submit single audits following specific policies and procedures based on financial data independently audited by third parties. Additionally, we compared data we received directly from the organizations to financial data published in their publically available annual reports and financial statements. Based on our review, we determined that they were sufficiently reliable for our purposes.

To describe federal obligations to federally qualified health centers (FQHC), we first determined which federal agencies had obligated funding to them from fiscal year 2010 through fiscal year 2012. We found that 35 federal agencies had obligated funding to FQHCs from fiscal year 2010

⁶In this report, the term organizations includes affiliates or member associations, when applicable. An affiliate or member association refers to an organization that is associated with another as a subordinate or subsidiary. Affiliates or member associations of the organizations we reviewed operate separately and may be separate legal entities from the parent organization. Affiliates' or member associations' funding may come directly from a federal agency or can be passed through a nonfederal entity.

⁷The term expenditure refers to the actual spending of money by entities, also known as an outlay. The Federal Audit Clearinghouse is a secure, web-based system, maintained by the U.S. Census Bureau and designated by the Office of Management and Budget as the repository for single audits.

⁸Organizations based in the United States with expenditures of federal funding of \$500,000 or more within the organizations' fiscal year are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7505 and implementing guidance in the OMB Circular A-133. Organizations submitting single audits from fiscal year 2010 through fiscal year 2012 were Advocates for Youth, Guttmacher Institute, Population Council, and affiliates of Planned Parenthood Federation of America that met the threshold. Planned Parenthood Federation of America did not report expending any federal funding during this time frame.

⁹We also obtained data on reimbursements under Medicare and Medicaid. (See encl. VI.)

¹⁰These organizations were International Planned Parenthood Federation and its Western Hemisphere Regional Office, the Sexuality Information and Education Council of the United States, and several affiliates of Planned Parenthood Federation of America. We did not obtain expenditure data for member associations of International Planned Parenthood Federation.

¹¹Funding for an organization's expenditures can come directly from a federal agency or can be passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization.

through fiscal year 2012.¹² Because almost 80 percent of FQHCs' obligations during this time frame came from HHS, we obtained more detailed data from the department on funding it provided to FQHCs during this time frame. We did not obtain more detailed information from the 34 other federal agencies that had obligated funding to FQHCs.¹³ We asked HHS to search the Payment Management System, using FQHCs' EINs. HHS provided us with data on its obligations in the form of grants and cooperative agreements from fiscal year 2010 through fiscal year 2012, by office or agency within HHS, and by federal program area. HHS also provided us with contract data using its system called the Financial Management System Environment. To assess the reliability of these data, we interviewed knowledgeable officials at HHS on the maintenance of its financial systems. We reviewed the data provided by HHS and compared it to data we analyzed from USAspending.gov. Based on our review, we determined that the data were sufficiently reliable for our purposes.

To describe FQHCs' expenditures of federal funding, we reviewed data from the Uniform Data System maintained by the Health Resources and Services Administration (HRSA)—an agency within HHS.¹⁴ Because these data are not available by fiscal year, we reviewed data from calendar year 2010 through calendar year 2012. We did not collect information on all sources of funding awarded to FQHCs. Thus, the expenditures we report are limited to those reported to HRSA by the FQHCs and do not include funding from separate lines of business FQHCs might operate.¹⁵ Based on our review, we determined that the data were sufficiently reliable for our purposes.

Data on federal obligations are not comparable to, and cannot be reconciled with the organizations' expenditure data. In addition to using different financial systems, federal agencies reported obligations by federal fiscal year while organizations reported expenditures by varying fiscal years that did not coincide with the federal fiscal year. Additionally, federal funding may be disbursed in a different federal fiscal year than when it was obligated.

¹²For this analysis, we used data obtained from USAspending.gov.

¹³To describe obligations made by the other 34 federal agencies to FQHCs, we analyzed data from USAspending.gov. (See encl. VII for more information on obligations from these other federal agencies to FQHCs.)

¹⁴These data are collected in the Uniform Data System, a system maintained by HRSA that tracks a variety of information, including patient demographics, services provided, utilization rates, costs, and revenues.

¹⁵According to HRSA officials, FQHCs are required to report funding they receive—including from federal agencies other than HHS—that is related to the scope of project funded under Health Center Program grants. FQHCs may operate separate lines of business unrelated to the Health Center Program, such as day care centers, for which they may receive funding from a different federal agency. Other lines of business are not considered part of an FQHC's scope of project, and therefore, FQHCs are not expected to report this funding to HRSA.

Description of the Six Organizations

Advocates for Youth

Advocates for Youth, a nonprofit founded in 1980 and located in Washington, D.C., provides adolescent reproductive and sexual health programs in the United States and abroad.

According to the organization, Advocates for Youth focuses on helping young people make informed and responsible decisions about reproductive and sexual health. The organization's initiatives include

- the Young Women of Color Initiative,
- the Youth of Color Initiative,
- the Adolescent Contraceptive Access Initiative, and
- the Gay, Lesbian, Bisexual, Transgendered, and Questioning (GLBTQ) Youth Initiative.

Advocates for Youth also operates programs focused on preventing teenage pregnancy and HIV and other sexually transmitted infections. Additionally, Advocates for Youth disseminates information through six websites; among these websites are those targeting women of color, GLBTQ youth, and Spanish-speaking youth. According to the organization, in 2013, Advocates for Youth reached more than one million young people with contraception information and services.

The Guttmacher Institute

The Guttmacher Institute (Guttmacher) is a nonprofit organization founded in 1968 with offices in New York City and Washington, D.C. According to Guttmacher, it provides policy analysis and research on sexual activity, contraception, abortion, and childbearing domestically and internationally. It focuses on supporting sexual and reproductive health and rights through a combination of research, policy analysis, and public education. Guttmacher conducts research on numerous topics including the following:

- unintended pregnancy,
- maternal mortality,
- HIV and other sexually transmitted diseases,
- trends and changes in domestic sexual and reproductive health policy, and
- trends and changes in international sexual and reproductive health policy.

Guttmacher makes its research available in a variety of formats, including fact sheets, issue briefs, journal articles, and videos. Examples of Guttmacher's research topics include disparities in unintended pregnancies by income and the unmet need for contraception in the developing world.

International Planned Parenthood Federation

Formed in 1952, the International Planned Parenthood Federation (IPPF) is a family health care organization headquartered in London. The organization has six additional offices located in Africa, East and South East Asia, Europe, South Asia, the Middle East, and the United States.¹ According to IPPF, it works through its 152 autonomous member associations to promote access to reproductive health services, abortion services, and services related to the prevention and treatment of HIV/AIDS in 172 countries. It also delivers services from 65,000 locations worldwide. According to the organization, IPPF served 33 million people in 2011, and of the people served, 7 out of 10 were part of a vulnerable population. According to IPPF, it provided 89.6 million sexual and reproductive health services in 2011; of those services, 47.1 million were noncontraceptive related, including 15.1 million HIV-related services.

According to the organization, IPPF works to improve the quality of life of individuals by providing and campaigning for sexual and reproductive health and rights through advocacy and services, focusing on vulnerable populations. IPPF organizes its activities into the following categories:

- contraception,
- women's health,
- sexual rights,
- abortion,
- humanitarian,
- young people and adolescents,
- advocacy,
- HIV and AIDS, and
- gender equality.

According to IPPF, it carries out its missions by designing, funding, and implementing independent projects and campaigns throughout the world. IPPF also partners with nongovernmental organizations, United Nations agencies, other governments, philanthropic organizations, and private organizations. Through its partnerships, IPPF provides a range of services, including sexual and reproductive health services, HIV-related services, and condom distribution.

Planned Parenthood Federation of America

A national nonprofit with offices in New York City and Washington, D.C., Planned Parenthood Federation of America (PPFA) provides support services to more than 60 affiliates that operate as independent organizations with financial autonomy.² Employing about 38,000 staff members and volunteers, these affiliates operate more than 700 health care centers across the country, offering educational programs and providing sexual and reproductive health care. For example, according to PPFA, its affiliates conducted training programs for about 43,000 professionals

¹The office located in the United States is the Western Hemisphere Regional Office in New York City.

²PPFA is the member association to IPPF for the United States.

who work with children, teens, and young adults in 2012. These training programs focus on more than 28 content areas, including HIV/AIDS, contraception and family planning, family-life education, sexual orientation, and teenage pregnancy. PPFA also provides reproductive and sexual health information through printed materials and its website.

Additionally, in 2012, PPFA affiliates provided nearly 11 million medical services related to reproductive health. (See table 11.) According to PPFA, as of 2014, affiliates' health centers served over 2.8 million individuals, 83 percent of whom were age 20 or older. Also, among the individuals served, 79 percent had incomes at or below 150 percent of the federal poverty level. Testing and treatment for sexually transmitted infections accounted for the largest proportion of medical services provided by affiliates (41 percent). Contraceptive services and other women's health services followed at 34 percent and 11 percent, respectively. Abortion services accounted for 3 percent of affiliate medical services.

Table 11: Medical Services Provided by Affiliates of Planned Parenthood Federation of America (PPFA), 2012

| Type of service | Medical service | Number of services |
|--|--|--------------------|
| Testing and treatment for sexually transmitted infections/sexually transmitted diseases | Sexually transmitted infection tests (women, men) | 3,728,111 |
| | Genital warts (HPV) treatment | 42,933 |
| | HIV tests (women, men) | 697,680 |
| | Other treatments | 584 |
| | Total | 4,469,308 |
| Contraception | Reversible contraception patients (women) ^a | 2,129,855 |
| | Emergency contraception kits | 1,590,133 |
| | Female sterilization procedures | 821 |
| | Vasectomy patients | 3,749 |
| | Total | 3,724,558 |
| Cancer screening and prevention | Pap tests | 492,365 |
| | HPV vaccinations | 38,535 |
| | Breast exams/breast care | 549,804 |
| | Colposcopy procedures ^b | 37,683 |
| | LOOP/LEEP procedures ^c | 2,273 |
| | Cryotherapy procedures ^d | 920 |
| Total | 1,121,580 | |
| Other women's health services | Pregnancy tests | 1,148,249 |
| | Prenatal services | 19,506 |
| | Total | 1,167,755 |
| Abortion services | Abortion procedures | 327,166 |
| | Total | 327,166 |
| Other services | Family practice services (women and men) ^e | 41,359 |
| | Adoption referral to other agencies | 2,197 |
| | Urinary tract infections treatments | 52,947 |
| | Other procedures (women and men) ^f | 26,805 |
| | Total | 123,308 |
| Total | Total | 10,933,675 |

Source: Planned Parenthood 2012–2013 Annual Report. | GAO-15-270R

^aReversible contraceptive methods include oral, non-prescription barriers, combined hormone patches, and contraceptive implants.

^bA colposcopy examination aids in the diagnosis and treatment of abnormal growth cells in the cervix.

^cLOOP/LEEP procedures treat abnormal growths in the cervix.

^dCryotherapy is a treatment for abnormal growth in the cervix.

^eSome affiliates offer comprehensive family practice services, which may include treatment of acute and chronic disease, minor office procedures, evaluations for referral to specialists, authorization for hospital care, health assessments, and well-person/well-child preventive maintenance. Some affiliates provide limited family practice services, which may include assessment and management of uncomplicated conditions related to the skin; the gastrointestinal system; ear, eye, nose, throat, and respiratory system; medication management of previously evaluated controlled hypertension; and medication management of previously evaluated hypothyroidism.

^fExamples in this category include services related to the Special Supplemental Nutrition Program for Women, Infants, and Children (a federally funded nutrition program for certain low-income women, infants, and children up to the age of five administered by the U.S. Department of Agriculture), pediatric care, and immunizations, including hepatitis vaccinations.

Population Council

According to the Population Council, it is an international nonprofit founded in 1952 that seeks to improve reproductive health around the world. The organization conducts biomedical and public health research and helps build research capacities in developing countries. The organization's headquarters is in New York City, and it has offices in Africa, Asia, the Middle East, and Latin America. Population Council is governed by an international board of trustees and has a staff conducting research and implementing its program in 50 countries. The organization works with nongovernmental organizations and government partners to support its work related to HIV/AIDS, poverty, gender and youth, and reproductive health. For example, Population Council conducted research related to HIV services for people with disabilities in Ghana, Uganda, and Zambia. The organization produces two peer-reviewed journals in the United States: *Population and Development Review* and *Studies in Family Planning*. Population Council also assists government and nongovernmental organizations in expanding successful pilot programs and in improving large-scale programs.

Sexuality Information and Education Council of the United States

According to the Sexuality Information and Education Council of the United States (SIECUS), it is a nonprofit founded in 1964 that aims to provide accurate information about sexuality to young people and adults. SIECUS divides its activities into three categories: sexual health and well-being; sexuality education; and sexual health care services. Since the 1970s, SIECUS has published numerous books, journals, and resources, including the *Guidelines for Comprehensive Sexuality Education: Kindergarten-12th Grade*. According to SIECUS, it provides policymakers with educational sessions and advocacy trainings, and forms workgroups at both the state and federal levels. For example, SIECUS facilitated 70 meetings on federal reproductive health and education policy in 2013 with participants from congressional offices.

Obligations and Disbursements from Federal Agencies to the Six Organizations, Fiscal Year 2010 through Fiscal Year 2012

The Department of Health and Human Services (HHS) and the U.S. Agency for International Development (USAID) obligated about \$236 million and also disbursed about \$234 million to the six organizations from fiscal year 2010 through fiscal year 2012.¹ Of this amount, HHS disbursed about \$101 million to the six organizations, while USAID disbursed about \$133 million to two of the six organizations. (See table 12 below.) To describe federal disbursements to the six organizations, we obtained data from HHS and USAID on disbursements made to these organizations during this time frame. To assess the reliability of these data, we interviewed knowledgeable officials at HHS and USAID on the maintenance of their respective financial systems. We also reviewed the data provided by HHS and USAID and compared it to data we analyzed from USAspending.gov. Based on our review, we determined that the data were sufficiently reliable for our purposes. For this report, we also included data on an organization’s affiliates, when applicable.²

Table 12: Disbursements from the Department of Health and Human Services (HHS) and the U.S. Agency for International Development (USAID) to the Six Organizations, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---------------------|--------------|--------------|--------------|---------------|
| Federal agency | 2010 | 2011 | 2012 | Total |
| HHS | \$30.35 | \$35.69 | \$35.08 | \$101.13 |
| USAID | 53.66 | 45.11 | 34.22 | 132.99 |
| Total | 84.01 | 80.81 | 69.31 | 234.12 |

Source: GAO analysis of HHS and USAID data. | GAO-15-270R

Note: This table shows amounts HHS and USAID reported disbursing to the six organizations for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. According to the data provided, HHS disbursed funding to each of the six organizations, while USAID disbursed funding to one of the six organizations. These data were compiled using HHS’s Payment Management System and its United Financial Management System and USAID’s Phoenix System. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

¹In addition to HHS and USAID, we found that the Department of Veterans Affairs obligated \$900 to one of the organizations and the Department of State obligated about \$136,000 to another during this time frame. However, because these amounts accounted for such a small percentage of the total obligations (less than one percent), we excluded these departments from our analysis. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Agencies incur obligations, for example, when they award grants or contracts to nonfederal entities. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. These federal obligations and disbursements are then expended by these organizations (see encl. VI). The term expenditure refers to the actual spending of money by entities, also known as an outlay. Data on federal obligations are not comparable to, and cannot be reconciled with the organizations’ expenditure data for a variety of reasons. For example, federal agencies reported obligations by federal fiscal year while organizations reported expenditures by varying fiscal years that did not coincide with the federal fiscal year. Additionally, federal funding may be disbursed in a different federal fiscal year than when it was obligated. Also, disbursement and expenditure amounts cannot be combined together because funding disbursed by an agency are then spent by an organization; combining the two would result in counting the awarded funding twice. Further, it is possible for disbursements to be greater than obligations in any given fiscal year, as disbursements do not need to occur in the same year in which the funding were obligated.

²In this report, the term organizations includes affiliates or member associations, when applicable. An affiliate or member association refers to an organization that is associated with another as a subordinate or subsidiary. Affiliates or member associations of the organizations we reviewed operate separately and may be separate legal entities from the parent organization. Affiliates’ or member associations’ funding may come directly from a federal agency or can be passed through a nonfederal entity.

Tables 13, 14, 15, and 16 below provide more detail on the obligations and disbursements made by HHS to the six organizations from fiscal year 2010 through fiscal year 2012.

Table 13: Obligations from the Department of Health and Human Services (HHS) to the Six Organizations by HHS Awarding Office or Agency, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|-------------------|--------|--------|---------------|
| Organization | 2010 | 2011 | 2012 | Total |
| HHS office or agency | | | | |
| Advocates for Youth | | | | |
| Office of the Secretary | \$0.29 | \$0.29 | \$0.29 | \$0.88 |
| Centers for Disease Control and Prevention | 0.97 | 1.33 | 1.22 | 3.51 |
| Guttmacher Institute | | | | |
| Office of the Secretary | 1.05 | 0.43 | 0.36 | 1.84 |
| Centers for Disease Control and Prevention | 0.18 ^a | 0.00 | 0.00 | 0.18 |
| National Institutes of Health | 0.56 | 0.81 | 0.81 | 2.19 |
| International Planned Parenthood Federation^b | | | | |
| Centers for Disease Control and Prevention | 2.56 | 0.73 | 2.41 | 5.70 |
| Planned Parenthood Federation of America^c | | | | |
| Office of the Secretary | 23.39 | 22.74 | 24.06 | 70.19 |
| Administration for Children and Families | 0.00 | 0.00 | 1.66 | 1.66 |
| Centers for Disease Control and Prevention | 0.39 | 0.39 | 0.39 | 1.17 |
| Population Council | | | | |
| Centers for Disease Control and Prevention | 0.71 | 0.69 | 1.54 | 2.94 |
| National Institutes of Health | 6.83 | 4.74 | 5.27 | 16.84 |
| Sexuality Information and Education Council of the United States | | | | |
| Centers for Disease Control and Prevention | 0.25 | 0.00 | 0.00 | 0.25 |

Source: GAO analysis of HHS and USAspending.gov data. | GAO-15-270R

Note: This table shows amounts HHS reported obligating to the six organizations for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. These data were compiled using HHS’s Payment Management System and USAspending.gov. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis amount includes an HHS obligation of \$184,501 for the only contract between HHS and any of the six organizations from fiscal year 2010 through fiscal year 2012. HHS obligated this funding to the Guttmacher Institute in fiscal year 2010.

^bThese amounts are HHS’s obligations to member associations of the International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012. HHS did not report obligating funding to International Planned Parenthood Federation or its Western Hemisphere Regional Office during this time frame. International Planned Parenthood Federation and its member associations are separate operating entities.

^cThese amounts are HHS’s obligations to affiliates of Planned Parenthood Federation of America from fiscal year 2010 through fiscal year 2012. HHS did not report obligating funding to the Planned Parenthood Federation of America during this time frame. Planned Parenthood Federation of America and its affiliates are separate operating entities.

Table 14: Disbursements from the Department of Health and Human Services (HHS) to the Six Organizations by HHS Awarding Office or Agency, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|--------|-------------------|--------|---------------|
| Organization | 2010 | 2011 | 2012 | Total |
| HHS office or agency | | | | |
| Advocates for Youth | | | | |
| Office of the Secretary | \$0.21 | \$0.31 | \$0.29 | \$0.81 |
| Centers for Disease Control and Prevention | 0.99 | 0.86 | 1.27 | 3.12 |
| Gutmacher Institute | | | | |
| Office of the Secretary | 0.39 | 0.88 | 0.73 | 2.00 |
| Centers for Disease Control and Prevention | 0.00 | 0.18 ^a | 0.00 | 0.18 |
| National Institutes of Health | 0.48 | 0.54 | 0.76 | 1.78 |
| International Planned Parenthood Federation^b | | | | |
| Centers for Disease Control and Prevention | 0.00 | 1.35 | 1.85 | 3.20 |
| Planned Parenthood Federation of America^c | | | | |
| Office of the Secretary | 17.20 | 21.86 | 23.74 | 62.81 |
| Administration for Children and Families | 0.00 | 0.00 | 0.00 | 0.00 |
| Centers for Disease Control and Prevention | 0.32 | 0.40 | 0.38 | 1.10 |
| National Institutes of Health | 0.05 | 0.00 ^d | 0.00 | 0.06 |
| Population Council | | | | |
| Centers for Disease Control and Prevention | 1.88 | 1.49 | 1.23 | 4.60 |
| National Institutes of Health | 8.55 | 7.65 | 4.82 | 21.02 |
| Sexuality Information and Education Council of the United States | | | | |
| Centers for Disease Control and Prevention | 0.28 | 0.17 | 0.00 | 0.45 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows amounts HHS reported disbursing to the six organizations for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. These data were compiled using HHS's Payment Management System and its United Financial Management System. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis amount is an HHS disbursement of \$184,501 for the only contract between HHS and any of the six organizations from fiscal year 2010 through fiscal year 2012. HHS disbursed this funding to the Gutmacher Institute in fiscal year 2011.

^bThese amounts are HHS's disbursements to member associations of the International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012. HHS did not report disbursing funding to International Planned Parenthood or its Western Hemisphere Regional Office during this time frame. International Planned Parenthood Federation and its member associations are separate operating entities.

^cThese amounts are HHS's disbursements to affiliates of Planned Parenthood Federation of America from fiscal year 2010 through fiscal year 2012. HHS did not report disbursing funding to the Planned Parenthood Federation of America during this time frame. Planned Parenthood Federation of America and its affiliates are separate operating entities.

^dHHS reported that the National Institutes of Health disbursed about \$669 to affiliates of Planned Parenthood Federation of America. However, due to rounding, this amount appears as zero.

Table 15: The Programs for Which the Department of Health and Human Services (HHS) Obligated the Most Funding to Each of the Six Organizations, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|-------------|-------------|-------------|--------------|
| Organization | 2010 | 2011 | 2012 | Total |
| Program – office or agency^a | | | | |
| Advocates for Youth^b | | | | |
| Cooperative agreements to support state-based safe motherhood and infant health initiative programs (93.946) – Centers for Disease Control and Prevention | 0.70 | 0.57 | 0.65 | 1.92 |
| Cooperative agreements to support comprehensive school health programs to prevent the spread of HIV and other important health problems (93.938) – Centers for Disease Control and Prevention | 0.32 | 0.34 | 0.57 | 1.23 |
| Cooperative agreements to improve the health status of minority populations (93.004) – Office of Minority Health | 0.29 | 0.29 | 0.29 | 0.88 |
| Gutmacher Institute^c | | | | |
| Child health and human development extramural research (93.865) – National Institutes of Health | 0.56 | 0.81 | 0.81 | 2.19 |
| Family planning service delivery improvement grants (93.974) – Office of Population Affairs | 1.05 | 0.43 | 0.36 | 1.84 |
| International Planned Parenthood Federation^d | | | | |
| Global AIDS (93.067) – Centers for Disease Control and Prevention | 2.56 | 0.73 | 2.41 | 5.70 |
| Planned Parenthood Federation of America^e | | | | |
| Family planning service delivery improvement grants (93.974) – Office of Population Affairs | 18.10 | 17.55 | 18.67 | 54.52 |
| Teenage pregnancy prevention program (93.297) – Office of the Secretary | 5.09 | 5.09 | 5.09 | 15.27 |
| Affordable Care Act personal responsibility (93.092) – Administration for Children and Families | 0.00 | 0.00 | 1.66 | 1.66 |
| Population Council^f | | | | |
| Child health and human development extramural research (93.865) – National Institutes of Health | 3.62 | 3.26 | 2.56 | 9.45 |
| Allergy, immunology, and transplantation research (93.855) – National Institutes of Health | 2.12 | 1.48 | 2.71 | 6.31 |
| Global AIDS (93.067) – Centers for Disease Control and Prevention | 0.00 | 0.00 | 1.54 | 1.54 |
| Sexuality Information and Education Council of the United States^g | | | | |
| Cooperative agreements to support comprehensive school health programs to prevent the spread of HIV and other important health problems (93.938) – Centers for Disease Control and Prevention | 0.25 | 0.00 | 0.00 | 0.25 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows the three HHS programs for which the department obligated the most funding to each of the six organizations, arranged by total obligations for grants and cooperative agreements from fiscal year 2010 through fiscal year 2012. These data were compiled using HHS's Payment Management System. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program.

^bThese three federal programs accounted for approximately 92 percent of HHS's obligations to Advocates for Youth from fiscal year 2010 through fiscal year 2012, for a total of about \$4.03 million dollars. HHS obligated funding for two additional programs, totaling about \$0.41 million dollars (approximately \$0.29 million for 93.943 and \$0.13 million for 93.939). HHS reported deobligating approximately \$0.05 million for two remaining federal programs (93.137 and 93.283).

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^cThese two federal programs accounted for 100 percent of HHS's obligations for grants and cooperative agreements to the Guttmacher Institute from fiscal year 2010 through fiscal year 2012, for a total of about \$4.02 million.

^dThese amounts are HHS's obligations to member associations of International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012. HHS did not report obligating funding to International Planned Parenthood Federation or its Western Hemisphere Regional Office during this time frame. International Planned Parenthood Federation and its member associations are separate operating entities.

^eThese amounts are HHS's obligations to affiliates of Planned Parenthood Federation of America from fiscal year 2010 through fiscal year 2012. These three federal programs accounted for approximately 98 percent of HHS's obligations to these affiliates, for a total of about \$71.45 million. HHS obligated funding for three additional programs, totaling about \$1.57 million (approximately \$1.17 million for 93.939, \$0.40 million for 93.015, and \$4,470 for 93.118). HHS also did not report obligating funding to the Planned Parenthood of America from fiscal year 2010 through fiscal year 2012. Planned Parenthood Federation of America and its affiliates are separate operating entities.

^fThese three federal programs accounted for approximately 87 percent of HHS's obligations to Population Council from fiscal year 2010 through fiscal year 2012, for a total of about \$17.29 million. HHS obligated funding for five additional programs, totaling about \$2.48 million (approximately \$0.96 million for 93.941, \$0.44 million for 93.283, \$0.40 million for 93.121, \$0.37 million for 93.701, and \$0.31 million for 93.866).

^gThis federal program accounted for 100 percent of HHS's obligations to the Sexuality Information and Education Council of the United States from fiscal year 2010 through fiscal year 2012.

Table 16: The Programs for Which the Department of Health and Human Services (HHS) Disbursed the Most Funding to Each of the Six Organizations, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|-------------|-------------|-------------|--------------|
| Organization | 2010 | 2011 | 2012 | Total |
| Program – office or agency^a | | | | |
| Advocates for Youth^b | | | | |
| Cooperative agreements to support comprehensive school health programs to prevent the spread of HIV and other important health problems (93.938) – Centers for Disease Control and Prevention | 0.68 | 0.44 | 0.36 | 1.49 |
| Cooperative agreements to support state-based safe motherhood and infant health initiative programs (93.946) – Centers for Disease Control and Prevention | 0.08 | 0.32 | 0.59 | 1.00 |
| Cooperative agreements to improve the health status of minority populations (93.004) – Office of Minority Health | 0.21 | 0.31 | 0.29 | 0.81 |
| Gutmacher Institute^c | | | | |
| Family planning service delivery improvement grants (93.974) – Office of Population Affairs | 0.39 | 0.88 | 0.73 | 1.99 |
| Child health and human development extramural research (93.865) – National Institutes of Health | 0.48 | 0.54 | 0.76 | 1.78 |
| International Planned Parenthood Federation^d | | | | |
| Global AIDS (93.067) – Centers for Disease Control and Prevention | 0.00 | 1.35 | 1.85 | 3.20 |
| Planned Parenthood Federation of America^e | | | | |
| Family planning service delivery improvement grants (93.974) – Office of Population Affairs | 17.07 | 17.95 | 19.08 | 54.10 |
| Teenage pregnancy prevention program (93.297) – Office of the Secretary | 0.05 | 3.81 | 4.52 | 8.38 |
| HIV prevention activities – nongovernmental organization-based (93.939) – Centers for Disease Control and Prevention | 0.31 | 0.40 | 0.38 | 1.09 |
| Population Council^f | | | | |
| Child health and human development extramural research (93.865) – National Institutes of Health | 4.48 | 3.22 | 2.79 | 10.48 |
| Allergy, immunology, and transplantation research (93.855) – National Institutes of Health | 2.98 | 3.11 | 1.87 | 7.96 |
| HIV demonstration, research, public, and professional education projects (93.941) – Centers for Disease Control and Prevention | 1.65 | 1.49 | 0.24 | 3.39 |
| Sexuality Information and Education Council of the United States^g | | | | |
| Cooperative agreements to support comprehensive school health programs to prevent the spread of HIV and other important health problems (93.938) – Centers for Disease Control and Prevention | 0.28 | 0.17 | 0.00 | 0.45 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows the three HHS programs for which the department disbursed the most funding to each of the six organizations, arranged by total disbursed for grants and cooperative agreements from fiscal year 2010 through fiscal year 2012. These data were compiled using HHS's Payment Management System. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program.

^bThese three federal programs accounted for approximately 84 percent of HHS's disbursements to Advocates for Youth from fiscal year 2010 through fiscal year 2012, for a total about \$3.30 million dollars. HHS disbursed funding for four additional programs, totaling about \$0.63 million dollars (approximately \$0.29 million for 93.943, \$0.23 million for 93.283, \$0.06 million for 93.135, and \$0.06 million for 93.939).

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^cThese two federal programs accounted for 100 percent of HHS's disbursements for grants and cooperative agreements to the Guttmacher Institute from fiscal year 2010 through 2012, for a total of about \$3.78 million.

^dThese amounts are HHS's disbursements to member associations of International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012. HHS did not report disbursing funding to International Planned Parenthood Federation or its Western Hemisphere Regional Office during this time frame. International Planned Parenthood Federation and its member associations are separate operating entities.

^eThese amounts are HHS's disbursements to affiliates of Planned Parenthood Federation of America from fiscal year 2010 through fiscal year 2012. These three federal programs accounted for approximately 99 percent of HHS's disbursements to these affiliates, for a total of about \$63.57 million. HHS disbursed funding for four additional programs, totaling about \$0.39 million (approximately \$0.33 million for 93.015, \$0.03 million for 93.310, \$0.03 million for 93.865, and \$0.01 million for 93.946). HHS also did not report disbursing funding to the Planned Parenthood Federation of America from fiscal year 2010 through fiscal year 2012. Planned Parenthood Federation of America and its affiliates are separate operating entities.

^fThese three federal programs accounted for approximately 85 percent of HHS's disbursements to Population Council from fiscal year 2010 through fiscal year 2012, for a total of about \$21.83 million. HHS disbursed funding for seven additional programs, totaling about \$3.79 million (approximately \$1.29 million for 93.121, \$0.63 million for 93.866, \$0.55 million for 93.067, \$0.44 million for 93.283, \$0.37 million for 93.701, \$0.30 million for 93.310, and \$0.22 million for 93.940).

^gThis federal program accounted for 100 percent of HHS's disbursements to the Sexuality Information and Education Council of the United States from fiscal year 2010 through fiscal year 2012.

Of the \$128 million USAID obligated to Population Council and member associations of International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012, USAID obligated approximately \$102 million to Population Council and approximately \$26 million to member associations of International Planned Parenthood Federation. Of the \$102 million USAID obligated to Population Council, about \$98 million was for health-related activities. (See table 17.)

Table 17: Obligations from the U.S. Agency for International Development (USAID) to Population Council for Health-Related Activities, Fiscal Years 2010 through 2012 (in millions)

| USAID activity | 2010 | 2011 | 2012 | Total |
|---|--------------|--------------------------|--------------|----------------|
| HIV/AIDS | \$17.80 | \$15.96 | \$12.31 | \$46.07 |
| Maternal and child health | 0.00 | 0.25 | 0.00 | 0.25 |
| Family planning and reproductive health | 29.06 | 11.10 | 11.89 | 52.04 |
| Total | 46.85 | 27.31^a | 24.20 | 98.36 |

Source: GAO analysis of USAID data. | GAO-15-270R

Note: This table shows amounts USAID reported obligating to Population Council for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. These data were compiled using USAID's Phoenix System. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aUSAID also reported obligating funding to Population Council for other activities in fiscal year 2011. In this fiscal year, USAID obligated \$3,709 for social assistance within the Social and Economic Services and Protection for Vulnerable Populations Program Area; \$2.25 million for strengthening microenterprise productivity within the Private Sector Competitiveness Program Area; and \$1.45 million for workforce development within the Economic Opportunity Program Area. USAID did not report obligating funding to Population Council in fiscal years 2010 or 2012 for any nonhealth-related activities.

Similarly, most of the \$110 million USAID disbursed to Population Council during this time frame also went to health-related activities. (See table 18.)

Table 18: Disbursements from the U.S. Agency for International Development (USAID) to Population Council for Health-Related Activities, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|--------------|--------------|--------------------------|----------------|
| USAID activity | 2010 | 2011 | 2012 | Total |
| HIV/AIDS | \$16.08 | \$16.16 | \$13.23 | \$45.46 |
| Maternal and child health | 0.00 | 0.00 | 0.07 | 0.07 |
| Family planning and reproductive health | 29.37 | 22.63 | 12.79 | 64.79 |
| Total | 45.45 | 38.78 | 26.09^a | 110.32 |

Source: GAO analysis of USAID data. | GAO-15-270R

Note: This table shows amounts USAID reported disbursing to Population Council for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. These data were compiled using USAID's Phoenix System. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aUSAID also reported disbursing funding to Population Council in fiscal year 2012 for nonhealth-related activities. In this fiscal year, USAID disbursed \$0.16 million for strengthening microenterprise productivity within the Private Sector Competitiveness Program Area. USAID did not report disbursing funding to Population Council in fiscal years 2010 or 2011 for any nonhealth-related activities.

Of the \$26 million USAID obligated to member associations of International Planned Parenthood Federation, approximately \$23 million was for health-related activities. (See table 19.)

Table 19: Obligations from the U.S. Agency for International Development (USAID) to Member Associations of the International Planned Parenthood Federation (IPPF) for Health-Related Activities, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|-------------------------|-------------------------|--------------|---------------|
| USAID activity | 2010 | 2011 | 2012 | Total |
| Maternal and child health | \$0.30 | \$0.43 | \$2.43 | \$3.16 |
| Family planning and reproductive health | 3.32 | 2.39 | 8.06 | 13.78 |
| HIV/AIDS | 0.29 | 1.40 | 2.32 | 4.00 |
| Nutrition | 0.00 | 0.00 | 0.60 | 0.60 |
| Tuberculosis and other public health threats | 0.00 | 0.00 | 1.45 | 1.45 |
| Total | 3.91^a | 4.22^a | 14.86 | 22.99 |

Source: GAO analysis of USAID data. | GAO-15-270R

Note: This table shows amounts USAID reported directly obligating to IPPF member associations for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. These data were compiled using USAID's Phoenix System. USAID did not report obligating funding to IPPF or its Western Hemisphere Regional Office during this time frame. IPPF and its member associations are separate operating entities. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aUSAID also reported obligating funding to IPPF member associations in fiscal year 2010 and fiscal year 2011 for nonhealth-related activities. USAID obligated about \$3.42 million for policies, regulations, and systems and social services within the Social and Economic Services and Protection for Vulnerable Populations Program Area (approximately \$3.30 million in fiscal year 2010 and \$115,000 in fiscal year 2011).

Similarly, most of the \$23 million USAID disbursed to member associations of International Planned Parenthood Federation from fiscal year 2010 through fiscal year 2012 also went to health-related activities. (See table 20.)

Table 20: Disbursements from the U.S. Agency for International Development (USAID) to Member Associations of the International Planned Parenthood Federation (IPPF) for Health-Related Activities, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|-------------------------|-------------------------|-------------------------|---------------|
| USAID activity | 2010 | 2011 | 2012 | Total |
| Maternal and child health | \$0.63 | \$0.49 | \$1.06 | \$2.18 |
| Family planning and reproductive health | 3.63 | 2.43 | 4.02 | 10.08 |
| HIV/AIDS | 0.55 | 1.46 | 1.73 | 3.73 |
| Nutrition | 0.00 | 0.00 | 0.46 | 0.46 |
| Tuberculosis and other public health threats | 0.00 ^a | 0.00 | 0.60 | 0.60 |
| Total | 4.81^b | 4.38^b | 7.87^b | 17.05 |

Source: GAO analysis of USAID data. | GAO-15-270R

Note: This table shows amounts USAID reported directly disbursing to IPPF member associations for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. These data were compiled using USAID's Phoenix System. USAID did not report disbursing funding to IPPF or its Western Hemisphere Regional Office during this time frame. IPPF and its member associations are separate operating entities. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis amount includes a disbursement of \$25, but is shown as zero due to rounding.

^bUSAID also reported disbursing funding to IPPF member associations from fiscal year 2010 through fiscal year 2012 for nonhealth-related activities. USAID disbursed about \$5.45 million for policies, regulations, and systems and social services within the Social and Economic Services and Protection for Vulnerable Populations Program Area (approximately \$3.39 million in fiscal year 2010, \$2.0 million in fiscal year 2011, and \$107,542 in fiscal year 2012).

Expenditures of Federal Funding by the Six Organizations, Fiscal Year 2010 through Fiscal Year 2012

The six organizations reported expending federal funding from fiscal year 2010 through fiscal year 2012.¹ According to single audits submitted by Advocates for Youth to the Federal Audit Clearinghouse, it did not expend funding from any federal agency except the Department of Health and Human Services (HHS) during this time frame.² (See table 21.)

Table 21: Advocates for Youth’s Expenditures of Federal Funding by Department of Health and Human Services Program, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|-------------|-------------|-------------|---------------|
| Program title and number Office or agency ^a | 2010 | 2011 | 2012 | Total |
| Cooperative agreements to support state-based safe motherhood and infant health initiative programs (93.946) | | | | |
| Centers for Disease Control and Prevention | \$0.67 | \$0.59 | \$0.59 | \$1.85 |
| Cooperative agreements to support comprehensive school health programs to prevent the spread of HIV and other important health programs (93.938) | | | | |
| Centers for Disease Control and Prevention | 0.27 | 0.33 | 0.34 | 0.95 |
| Cooperative agreements to improve the health status of minority populations (93.004) | | | | |
| Office of Minority Health | 0.21 | 0.29 | 0.32 | 0.82 |
| Total | 1.16 | 1.21 | 1.25 | 3.63 |

Source: GAO analysis of Advocates for Youth’s single audits. | GAO-15-270R

Notes: This table shows expenditures of federal funding by Advocates for Youth as reported in its single audits to the Federal Audit Clearinghouse, when available from fiscal year 2010 through fiscal year 2012. The Federal Audit Clearinghouse is the repository for single audits as designated by the Office of Management and Budget (OMB). Expenditures are reported based on Advocates for Youth’s 12-month fiscal year, which runs from April 1 to March 31. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from a federal agency. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program. According to Advocates for Youth’s single audits, it did not expend funding from any federal agency except HHS.

¹In this report, we use the term federal funding to mean funding awarded by federal agencies in the form of grants, cooperative agreements, and contracts. The term expenditure refers to the actual spending of money, also known as an outlay. These amounts include federal funding received directly from a federal agency or passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization.

²The Federal Audit Clearinghouse is a secure, web-based system, maintained by the U.S. Census Bureau and designated by the Office of Management and Budget (OMB) as the repository for single audits. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in OMB Circular A-133.

According to single audits submitted by the Guttmacher Institute to the Federal Audit Clearinghouse, the Guttmacher Institute did not expend funding from any federal agency except HHS from fiscal year 2010 through fiscal year 2012. (See table 22.)

Table 22: Guttmacher Institutes' Expenditures of Federal Funding by Department of Health and Human Services Program, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|-------------|-------------|-------------|---------------|
| Program title and number Office or agency ^a | 2010 | 2011 | 2012 | Total |
| Family planning service delivery improvement research grants (93.974) | | | | |
| Office of Population Affairs | \$0.65 | \$0.81 | \$0.71 | \$2.18 |
| Child health and human development extramural research (93.865) | | | | |
| National Institutes of Health | 0.45 | 0.56 | 0.76 | 1.78 |
| Centers for Disease Control and Prevention investigations and technical assistance (93.283) | | | | |
| Centers for Disease Control and Prevention | 0.00 | 0.00 | 0.05 | 0.05 |
| Total | 1.10 | 1.37 | 1.53 | 4.00 |

Source: GAO analysis of Guttmacher Institute's single audits. | GAO-15-270R

Notes: This table shows expenditures of federal funding by the Guttmacher Institute as reported in its single audits to the Federal Audit Clearinghouse, when available from fiscal year 2010 through fiscal year 2012. The Federal Audit Clearinghouse is the repository for single audits as designated by the Office of Management and Budget (OMB). Expenditures are reported based on Guttmacher's 12-month fiscal year, which runs from January 1 to December 31. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from a federal agency. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program. According to the Guttmacher Institute's single audits, it did not expend funding from any federal agency except HHS.

International Planned Parenthood Federation and its Western Hemisphere Regional Office did not submit single audits to the Federal Audit Clearinghouse from fiscal year 2010 through fiscal year 2012 because its expenditures did not meet the required threshold. According to data provided to us by the organization, it did not expend funding from any federal agency except the U.S. Agency for International Development (USAID). (See table 23.)

Table 23: International Planned Parenthood Federation’s (IPPF) Expenditures of Federal Funding by U.S. Agency for International Development (USAID) Program, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|-------------|-------------|-------------|---------------|
| Organization Program Title | 2010 | 2011 | 2012 | Total |
| IPPF | | | | |
| Leadership, management, and governance project | \$0.00 | \$0.00 | \$0.10 | \$0.10 |
| MEASURE evaluation population and reproductive health project ^a | 0.01 | 0.03 | 0.00 | 0.04 |
| Total | 0.01 | 0.03 | 0.10 | 0.14 |
| IPPF’s Western Hemisphere Region | | | | |
| Central American and Mexico HIV/AIDS program, combination prevention for most-at-risk populations | 0.02 | 0.14 | 0.11 | 0.27 |
| Total | 0.03 | 0.17 | 0.21 | 0.41 |

Source: GAO analysis of IPPF organizational data. | GAO-15-270R

Notes: This table shows expenditures of federal funding by IPPF and its Western Hemisphere Regional Office from fiscal year 2010 through fiscal year 2012, as reported to us by IPPF. We did not obtain expenditure data for member associations of International Planned Parenthood Federation. Expenditures are reported based on IPPF’s 12-month fiscal year, which runs from January 1 to December 31. IPPF was not required to report these expenditures to the Federal Audit Clearinghouse because it did not meet the required threshold established by the Office of Management and Budget (OMB). The Federal Audit Clearinghouse is the repository for single audits as designated by OMB. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aMEASURE evaluation is the USAID Global Health Bureau’s primary vehicle for supporting improvements in monitoring and evaluation in population, health, and nutrition worldwide.

According to single audits submitted by affiliates of Planned Parenthood Federation of America (PPFA), they expended funding from HHS and other federal agencies. These other federal agencies were the Departments of Agriculture, Housing and Urban Development, and Justice. (See table 24.)

Table 24: Planned Parenthood Federation of America (PPFA) Affiliates' Expenditures of Federal Funding by Federal Program, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|-------------------|-------------------|-------------------|-------------------------|
| Federal agency | | | | |
| Program title and number – office or agency ^a | 2010 | 2011 | 2012 | Total |
| Department of Health and Human Services^b | | | | |
| Family planning services (93.217) – Office of Population Affairs | \$59.63 | \$58.76 | \$58.03 | \$176.42 |
| Social services block grant (93.667) – Administration for Children and Families | 10.83 | 8.14 | 5.73 | 24.69 |
| Maternal and child health services block grant to the states (93.994) – Health Resources and Services Administration | 6.90 | 9.10 | 8.13 | 24.13 |
| Teenage pregnancy prevention program (93.297) – Office of the Secretary | 0.33 | 4.24 | 5.91 | 10.48 |
| Medical assistance program (93.778) – Centers for Medicare & Medicaid Services | 2.75 | 1.86 | 1.74 | 6.35 |
| Total | 80.43 | 82.11 | 79.54 | 242.08 |
| Department of Housing and Urban Development | | | | |
| Housing opportunities for persons with AIDS (14.241) | 0.36 | 0.41 | 0.40 | 1.16 |
| Community development block grants/entitlement grants (14.218) | 0.02 | 0.03 | 0.02 | 0.07 |
| Total | 0.38 | 0.44 | 0.42 | 1.23 |
| Department of Justice | | | | |
| Crime victim assistance (16.575) | 0.32 | 0.43 | 0.48 | 1.24 |
| Violence against women formula grants, archived, reinstated (16.588) | 0.66 | 0.69 | 0.92 | 0.23 |
| Sexual assault services program, sexual assault services formula program (16.017) | 0.00 ^c | 0.00 | 0.00 | 0.00^c |
| Total | 0.39 | 0.50 | 0.58 | 1.47 |
| U.S. Department of Agriculture | | | | |
| Special supplemental food program for women, infants, and children (10.557) | 7.18 | 7.31 | 7.31 | 21.80 |
| Women, infant, and children farmer's market nutrition program (10.572) | 0.04 | 0.00 ^d | 0.00 ^e | 0.05 |
| Buildings and facilities program (10.218) | 0.00 ^f | 0.00 ^g | 0.00 ^h | 0.02 |
| Total | 7.23 | 7.33 | 7.32 | 21.87 |

Source: GAO analysis of PPFA affiliates' single audits. | GAO-15-270R

Notes: This table shows expenditures of federal funding by PPFA affiliates, as reported in their single audits to the Federal Audit Clearinghouse, when available from fiscal year 2010 through fiscal year 2012. The Federal Audit Clearinghouse is the repository for single audits as designated by the Office of Management and Budget (OMB). Expenditures are reported based on affiliates' 12-month fiscal years, which vary. We organized the data based on the fiscal year in which the affiliate filed its single audit with OMB. PPFA did not report expending any federal funding during this time frame. PPFA and its affiliates are separate operating entities. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from a federal agency or passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the federal office or agency administering the program. From fiscal year 2010 through fiscal year 2012, PPFA affiliates reported expenditures of \$1.84 million for which a CFDA was unavailable.

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^bThese five HHS programs accounted for approximately 89 percent of PPFA affiliates' expenditures of funding from HHS for a total of about \$242.08 million. PPFA affiliates reported expending an additional \$28.08 million for 32 other HHS programs.

^cThis amount includes an expenditure of \$4,228, but is shown as zero due to rounding.

^dThis amount includes an expenditure of \$7,724, but is shown as zero due to rounding.

^eThis amount includes an expenditure of \$7,460, but is shown as zero due to rounding.

^fThis amount includes an expenditure of \$7,438, but is shown as zero due to rounding.

^gThis amount includes an expenditure of \$6,000, but is shown as zero due to rounding.

^hThis amount includes an expenditure of \$8,775, but is shown as zero due to rounding.

Some PPFA affiliates expended federal grant funding but were not required to report it to OMB because the amounts expended did not meet the required threshold. According to data provided to us by PPFA, these affiliates expended approximately \$23 million in grant funding. In addition, some PPFA affiliates received an additional \$24 million in reimbursements for services provided under the federal programs listed in table 25.

Table 25: Planned Parenthood Federation of America (PPFA) Affiliates' Expenditures of Federal Grant Funding and Reimbursements from Federal Programs, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---|-------------------|-------------|-------------------|--------------|
| Federal grant program^a | 2010 | 2011 | 2012 | Total |
| CDC 318 federal grant ^b | 0.07 | 0.05 | 0.06 | 0.18 |
| Federal family planning grant (Title X) ^c | 6.03 | 6.22 | 6.32 | 18.58 |
| Maternal and child health services block grant (Title V) ^d | 0.32 | 0.31 | 0.31 | 0.95 |
| Social services block grant (Title XX) ^e | 0.13 | 0.85 | 0.20 | 1.18 |
| Teen pregnancy prevention grants | 0.03 | 0.54 | 0.30 | 0.87 |
| Other federal grants | 0.14 | 0.28 | 0.88 | 1.29 |
| Total | 6.71 | 8.25 | 8.07 | 23.04 |
| Federal programs providing reimbursement | | | | |
| Cervical and breast cancer screenings | 0.15 | 0.20 | 0.28 | 0.62 |
| Federal family planning grant (Title X) | 5.98 | 0.05 | 0.00 ^f | 6.02 |
| Maternal and child health services block grant (Title V) | 0.47 | 0.35 | 0.04 | 0.86 |
| Social services block grant (Title XX) | 11.17 | 3.64 | -0.07 | 14.74 |
| Other federal grants | 1.92 ^g | 0.00 | 0.00 | 1.92 |
| Total | 19.69 | 4.23 | 0.25 | 24.17 |

Source: GAO analysis of PPFA's data on affiliates' expenditures and reimbursements. | GAO-15-270R

Notes: This table shows expenditures of federal grant funding by PPFA affiliates and reimbursements for services provided by affiliates, as reported to us by PPFA from fiscal year 2010 through fiscal year 2012. Expenditures are reported based on affiliates' 12-month fiscal years, which vary. We requested that PPFA organize the data based on the fiscal year in which the funding was reported in the affiliate's audited financial statement. PPFA did not report expending any federal funding during this time frame. PPFA and its affiliates are separate operating entities. PPFA affiliates were not required to report these expenditures to the Federal Audit Clearinghouse because they did not meet the required threshold established by the Office of Management and Budget (OMB). Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThese amounts do not include about \$10.50 million PPFA affiliates expended in fiscal years 2011 and 2012 for the Medicaid electronic health record incentive program. PPFA affiliates expended approximately \$0.47 million in fiscal year 2011 and \$10.03 million in fiscal year 2012.

^bThe CDC 318 federal grants are for activities related to the treatment of sexually transmitted diseases that can result in infertility if treatment is not received.

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^cTitle X of the Public Health Service Act authorizes funding for family planning services and related medical services with a focus on low-income and underserved individuals and families.

^dTitle V of the Public Health Service Act authorizes funding focused on ensuring the health of women and children by, for example, reducing infant mortality, and ensuring access to comprehensive prenatal and postnatal care, especially for low-income and at-risk pregnant women.

^eTitle XX of the Public Health Service Act authorizes funding for the provision of social services that, for example, prevent or reduce institutional care by providing for community-based care or other forms of less intensive care.

^fAccording to PPFA, this category was eliminated from its organization's database after 2011.

^gAccording to PPFA, affiliates receive reimbursements for other types of services provided. For example, one PPFA affiliate provided nutrition counseling and education, health monitoring, and vouchers for nutritious foods under the Special Supplemental Nutrition Program for Women, Infants, and Children operated by the U.S. Department of Agriculture. This affiliate would submit periodic vouchers for reimbursement for these services. According to PPFA, this category was eliminated from its organization's database after 2010.

PPFA affiliates also reported receiving reimbursements of about \$1.2 billion for services provided under the State Children's Health Insurance Program (CHIP), Medicaid, and Medicare.³ Medicaid is a joint federal-state program and Medicaid amounts reported in table 26 are over-estimates of federal reimbursements because they include both federal and state payments for services.

Table 26: Planned Parenthood Federation of America (PPFA) Affiliates' Reimbursements from the State Children's Health Insurance Program (CHIP), Medicaid, and Medicare, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|-----------------------|---------------|---------------|---------------|-----------------|
| Program | 2010 | 2011 | 2012 | Total |
| CHIP ^a | \$0.24 | \$0.21 | \$0.15 | \$0.59 |
| Medicaid ^b | 386.05 | 397.83 | 400.56 | 1,184.44 |
| Medicare ^c | 0.20 | 0.35 | 0.58 | 1.13 |
| Total | 386.49 | 398.38 | 401.29 | 1,186.16 |

Source: GAO analysis of PPFA's data on affiliates' reimbursements. | GAO-15-270R

Notes: This table shows reimbursements PPFA affiliates received from fiscal year 2010 through fiscal year 2012 for services provided under the CHIP, Medicaid, and Medicare. Amounts are reported based on affiliates' 12-month fiscal years, which vary. We requested that PPFA organize the data based on the fiscal year in which the funding was reported in the affiliate's audited financial statement. Amounts for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aCHIP is a joint federal-state program that finances health insurance for children whose household incomes are too high for Medicaid eligibility, but too low to afford private insurance.

^bMedicaid is a joint federal-state program for certain low-income individuals. These amounts are over-estimates of federal reimbursements because they include both federal and state payments for services.

^cMedicare is the federally financed health insurance program for persons age 65 or over, certain individuals with disabilities, and individuals with end-stage renal disease.

According to single audits submitted by the Population Council, it expended funding from HHS and two other federal agencies—the Department of Defense and USAID. (See table 27.)

³CHIP is a joint federal-state program that finances health insurance for children whose household incomes are too high for Medicaid eligibility, but too low to afford private insurance. Medicaid is a joint federal-state program for certain low-income individuals. Medicare is the federally financed health insurance program for persons age 65 or over, certain individuals with disabilities, and individuals with end-stage renal disease.

Table 27: Population Council's Expenditures of Federal Funding by Federal Program, Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|--------------|-------------------|-------------------|-------------------------|
| Federal agency | 2010 | 2011 | 2012 | Total |
| Program title and number – office or agency ^a | | | | |
| Department of Defense | | | | |
| Military medical research and development – (12.420) U.S. Army Medical Command | \$0.00 | \$0.00 | \$0.07 | \$0.07 |
| Department of Health and Human Services (HHS) | | | | |
| Child health and human development extramural research (93.865) – National Institutes of Health ^b | 3.84 | 3.37 | 2.26 | 9.47 |
| Allergy, immunology and transplantation research (93.855) – National Institutes of Health | 2.87 | 2.71 | 2.49 | 8.07 |
| Global AIDS (93.067) – Centers for Disease Control and Prevention | 0.60 | 0.99 | 1.44 | 3.02 |
| HIV demonstration, research, public and professional education projects (93.941) – Centers for Disease Control and Prevention | 1.28 | 0.23 | 0.00 ^c | 1.51 |
| Oral diseases and disorders research (93.121) – National Institutes of Health | 0.41 | 0.28 | 0.12 | 0.81 |
| Aging research (93.866) – National Institutes of Health | 0.43 | 0.00 ^d | 0.00 | 0.44 |
| Trans-NIH Recovery Act research support (93.701) – National Institutes of Health | 0.22 | 0.12 | 0.00 | 0.33 |
| Cancer cause and prevention research (93.393) – National Institutes of Health | 0.00 | 0.05 | 0.07 | 0.12 |
| Mental health research grants (93.242) – National Institutes of Health | 0.05 | 0.07 | 0.03 | 0.15 |
| Drug abuse and addiction research programs (93.279) – National Institutes of Health | 0.00 | 0.00 ^e | 0.00 ^f | 0.00^g |
| Total | 9.70 | 7.83 | 6.40 | 23.92 |
| United States Agency for International Development (USAID) | | | | |
| USAID foreign assistance for programs overseas (98.001) | 42.06 | 33.92 | 28.91 | 104.89 |
| Total | 51.75 | 41.75 | 35.37 | 128.88 |

Source: GAO analysis of Population Council's single audits. | GAO-15-270R

Notes: This table shows expenditures of federal funding by the Population Council as reported in its single audits to the Federal Audit Clearinghouse, when available from fiscal year 2010 through fiscal year 2012. The Federal Audit Clearinghouse is the repository for single audits as designated by the Office of Management and Budget (OMB). Expenditures are reported based on Population Council's 12-month fiscal year, which runs from January 1 to December 31. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from a federal agency or passed through a nonfederal entity. For example, a federal agency can award funding to a state, which in turn passes that funding on to an organization. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the federal office or agency administering the program. According to Population Council, it expended funding from three federal agencies: HHS, Department of Defense, and USAID.

^bThe Population Research program (93.864) was consolidated into the Child Health and Human Development Extramural Research program (93.865) in 2003. Expenditures of federal funding for both programs are reported under the Child Health and Human Development Extramural Research Program in the table.

^cThis amount includes a negative expenditure of \$110, but is shown as zero due to rounding.

^dThis amount includes an expenditure of \$7,214, but is shown as zero due to rounding.

^eThis amount includes an expenditure of \$2,237 but is shown as zero due to rounding.

^fThis amount includes an expenditure of \$7,249, but is shown as zero due to rounding.

^gTotal expenditures for this program is \$9,486, but is shown as zero due to rounding.

The Sexuality Information and Education Council of the United States (SIECUS) did not submit single audits to the Federal Audit Clearinghouse from fiscal year 2010 through fiscal year 2012 because its expenditures did not meet the required threshold. According to data provided to us by the organization, it did not expend funding from any federal agency except HHS. (See table 28.)

Table 28: Sexuality Information and Education Council of the United States' (SIECUS) Expenditures of Federal Funding by the Department of Health and Human Services, Fiscal Years 2010–2012

Dollars in millions

| Program title and number | 2010 | 2011 | 2012 | Total |
|--|-------------|-------------|-------------|---------------|
| Office or agency ^a | | | | |
| Cooperative agreements to support comprehensive school health programs to prevent the spread of HIV and other important health problems (93.938) | | | | |
| Centers for Disease Control and Prevention | \$0.28 | \$0.17 | 0.00 | \$0.45 |

Source: GAO analysis of SIECUS organizational data. | GAO-15-270R

Notes: This table shows expenditures of federal funding by SIECUS from fiscal year 2010 through fiscal year 2012, as reported to us by the organization. Expenditures are reported based on SIECUS's 12-month fiscal year, which runs from October 1 to September 30. SIECUS was not required to report these expenditures to the Federal Audit Clearinghouse because it did not meet the required threshold established by the Office of Management and Budget (OMB). The Federal Audit Clearinghouse is the repository for single audits as designated by OMB. Organizations based in the United States with expenditures of federal funding of \$500,000 or more annually are required to have either a single audit or program-specific audit and to send an audit report to OMB, in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance in the OMB Circular A-133. The term expenditure refers to the actual spending of money, also known as an outlay. This table reflects expenditures that include federal funding received directly from a federal agency. Expenditures for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program. According to SIECUS, it did not expend funding from any federal agency except HHS.

Obligations and Disbursements from the Department of Health and Human Services to Federally Qualified Health Centers, Fiscal Year 2010 through Fiscal Year 2012

In addition to obligating about \$15 billion to federally qualified health centers (FQHC), the Department of Health and Human Services (HHS) disbursed about \$15 billion to FQHCs from fiscal year 2010 through fiscal year 2012.¹ (See table 29.)

Table 29: Disbursements from the Department of Health and Human Services (HHS) to Federally Qualified Health Centers (FQHC), Fiscal Years 2010–2012

| Dollars in millions | | | | |
|---------------------|------------|------------|-------------|--------------------|
| | 2010 | 2011 | 2012 | Total |
| Disbursements | \$4,963.66 | \$5,336.28 | \$5, 140.87 | \$15,440.81 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows amounts HHS reported disbursing to FQHCs for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. There were 1,191 FQHCs during this time frame. These data were compiled using HHS's Payment Management System and its Financial Management System Environment. The term FQHC in this report refers specifically to what HHS calls health center grantees. This table does not include funding from the Medicare and Medicaid programs. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding. Additionally, amounts might not include disbursements for activities not directly associated with the provision of health services.

Several different offices and agencies within HHS obligated approximately \$15 billion to FQHCs from fiscal year 2010 through fiscal year 2012. The Health Resources and Services Administration (HRSA) provided the most funding to FQHCs, obligating over \$9 billion. (See table 30.)

¹The term FQHC in this report refers specifically to what HHS calls health center grantees. In addition to HHS, we found that 34 other federal agencies obligated approximately \$4 billion to FQHCs from fiscal year 2010 through fiscal year 2012. These other federal agencies were the Appalachian Regional Commission; the Broadcasting Board of Governors; the Consumer Product Safety Commission; the Corporation for National and Community Service; the Court Services and Offender Supervision Agency; the Denali Commission; the Departments of Agriculture, Commerce, Defense, Education, Energy, Homeland Security, Housing and Urban Development, Interior, Justice, Labor, State, Transportation, Treasury, and Veterans' Affairs; the Election Assistance Commission; the Environmental Protection Agency; the General Services Administration; the International Trade Commission; the National Aeronautics and Space Administration; the National Endowment for the Humanities; the National Endowment of the Arts; the National Foundation on Arts and the Humanities; the National Science Foundation; the Nuclear Regulatory Commission; the Office of Personnel Management; the Small Business Administration; the Special Security Administration; and the U.S. Agency for International Development.

Table 30: Obligations from the Department of Health and Human Services (HHS) to Federally Qualified Health Centers (FQHC) by HHS Awarding Office or Agency, Fiscal Years 2010–2012

Dollars in millions

| Office or agency | 2010 | 2011 | 2012 | Total |
|---|-----------------|-----------------|-----------------|------------------|
| Administration for Children and Families | \$161.98 | \$140.56 | \$143.10 | \$445.64 |
| Administration for Community Living | 1.93 | 2.38 | 3.24 | 7.55 |
| Agency for Healthcare Research and Quality | 31.68 | 39.90 | 12.18 | 83.76 |
| Centers for Disease Control and Prevention | 290.49 | 194.71 | 155.44 | 640.64 |
| Centers for Medicare & Medicaid Services | 13.13 | 27.19 | 36.86 | 77.17 |
| Food and Drug Administration | 2.17 | 1.68 | 2.96 | 6.81 |
| Health Resources and Services Administration | 2,938.34 | 3,283.82 | 3,428.84 | 9,651.01 |
| Indian Health Service | 33.04 | 29.16 | 26.29 | 88.49 |
| National Institutes of Health | 1,595.67 | 1,261.00 | 1,271.07 | 4,127.74 |
| Office of the Secretary | 133.90 | 56.47 | 28.96 | 219.33 |
| Substance Abuse and Mental Health Services Administration | 48.63 | 58.34 | 43.04 | 150.01 |
| Total | 5,250.96 | 5,095.21 | 5,151.98 | 15,498.15 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows amounts HHS reported obligating to FQHCs for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. There were 1,191 FQHCs during this time. These data were compiled using HHS's Payment Management System and its Financial Management System Environment. The term FQHC in this report refers specifically to what HHS calls health center grantees. This table does not include funding from the Medicare and Medicaid programs. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding. Additionally, amounts might not include obligations for activities not directly associated with the provision of health services.

Similar to HHS's obligations from fiscal year 2010 through fiscal year 2012, multiple offices and agencies within HHS disbursed approximately \$15 billion to FQHCs, with HRSA again providing the most disbursements (over \$9 billion). (See table 31.)

Table 31: Disbursements from the Department of Health and Human Services (HHS) to Federally Qualified Health Centers (FQHC) by HHS Awarding Office or Agency, Fiscal Years 2010–2012

Dollars in millions

| Office or agency | 2010 | 2011 | 2012 | Total |
|---|-----------------|-----------------|-----------------|------------------|
| Administration for Children and Families | \$149.09 | \$159.28 | \$148.93 | \$457.30 |
| Administration for Community Living | 2.19 | 2.11 | 1.89 | 6.19 |
| Agency for Healthcare Research and Quality | 9.03 | 21.56 | 45.15 | 75.74 |
| Centers for Disease Control and Prevention | 212.10 | 211.43 | 171.22 | 594.76 |
| Centers for Medicare & Medicaid Services | 24.70 | 19.84 | 34.02 | 78.57 |
| Food and Drug Administration | 1.13 | 1.91 | 1.96 | 5.00 |
| Health Resources and Services Administration | 3,007.35 | 3,304.07 | 3,222.12 | 9,533.54 |
| Indian Health Service | 28.71 | 25.88 | 27.05 | 81.65 |
| National Institutes of Health | 1,422.23 | 1,494.14 | 1,387.17 | 4,303.55 |
| Office of the Secretary | 65.73 | 58.51 | 52.40 | 176.64 |
| Substance Abuse and Mental Health Services Administration | 41.39 | 37.55 | 48.94 | 127.87 |
| Total | 4,963.66 | 5,336.28 | 5,140.87 | 15,440.81 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows amounts HHS reported disbursing to FQHCs for grants, cooperative agreements, and contracts from fiscal year 2010 through fiscal year 2012. There were 1,191 FQHCs during this time frame. These data were compiled using HHS's Payment Management System and its Financial Management System Environment. This table does not include funding from the Medicare and Medicaid programs. The term FQHC in this report refers specifically to what HHS calls health center grantees. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding. Additionally, amounts might not include disbursements for activities not directly associated with the provision of health services.

The ten programs for which HHS obligated the most funding to FQHCs totaled about \$32 billion, accounting for approximately 85 percent of obligations from HHS to FQHCs from fiscal year 2010 through fiscal year 2012. (See table 32.)

Table 32: The Ten Programs for Which the Department of Health and Human Services (HHS) Obligated the Most Funding to Federally Qualified Health Centers (FQHC), Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|-----------------|-----------------|--------------------|-------------------|
| Program^a | | | | |
| Office or agency | 2010 | 2011 | 2012 | Total |
| Affordable Care Act (ACA) grants for capital development in health centers (93.526)^b | | | | |
| Health Resources and Services Administration | 0.00 | \$700.90 | \$716.48 | \$1,417.38 |
| Affordable Care Act (ACA) grants for new and expanded services under the Health Center Program (93.527)^c | | | | |
| Health Resources and Services Administration | 0.00 | 930.08 | 1,103.91 | 2,033.99 |
| Allergy, immunology, and transplantation research (93.855) | | | | |
| National Institutes of Health | 128.89 | 126.89 | 124.47 | 380.25 |
| American Recovery and Reinvestment Act (ARRA) grants to Health Center Programs (93.703) | | | | |
| Health Resources and Services Administration | 560.02 | 0.43 | -2.23 ^d | 558.21 |
| Cardiovascular diseases research (93.837) | | | | |
| National Institutes of Health | 143.94 | 143.08 | 149.72 | 436.75 |
| State Children's Health Insurance Program (93.767) | | | | |
| Centers for Medicare & Medicaid Services | 322.38 | 247.60 | 393.88 | 963.86 |
| Consolidated health centers (93.224) | | | | |
| Health Resources and Services Administration | 1,884.04 | 1,242.97 | 1,247.65 | 4,374.66 |
| Diabetes, digestive, and kidney diseases extramural research (93.847) | | | | |
| National Institutes of Health | 112.21 | 113.53 | 110.43 | 336.17 |
| Head start (93.600) | | | | |
| Administration for Children and Families | 109.85 | 115.65 | 121.39 | 346.89 |
| Medical assistance program (93.778) | | | | |
| Centers for Medicare & Medicaid Services | 6139.13 | 5,762.95 | 9,502.76 | 21,404.83 |
| Total | 9,400.46 | 9,384.08 | 13,468.46 | 32,252.99 |

Source: GAO analysis of HHS data. | GAO-15-270R

Note: This table shows the ten HHS programs for which the department obligated the most funding to FQHCs, arranged alphabetically by program title for grants and cooperative agreements from fiscal year 2010 through fiscal year 2012. There were 1,191 FQHCs during this time frame. These data were compiled using HHS's Payment Management System. The term FQHC in this report refers specifically to what HHS calls health center grantees. These ten HHS programs accounted for approximately 85 percent of the obligations provided by HHS to FQHCs, for a total of about \$32 billion. From fiscal year 2010 through fiscal year 2012, HHS obligated funding for about 245 additional programs, totaling about \$5 billion. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to totals due to rounding. Additionally, amounts might not include obligations for activities not directly associated with the provision of health services.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program.

^bHHS did not report obligating funding to FQHCs for 93.526 in fiscal year 2010.

^cHHS did not report obligating funding to FQHCs for 93.527 in fiscal year 2010.

^dThis amount reflects a deobligation of funding. A deobligation is an agency's cancellation or downward adjustment of previously incurred obligations.

The ten programs for which HHS disbursed the most funding to FQHCs during this same time frame totaled about \$30 billion. (See table 33.) These ten HHS programs accounted for approximately 85 percent of total disbursements from HHS to FQHCs.

Table 33: The Ten Programs for Which the Department of Health and Human Services (HHS) Disbursed the Most Funding to Federally Qualified Health Centers (FQHC), Fiscal Years 2010–2012

| Dollars in millions | | | | |
|--|-----------------|-----------------|------------------|------------------|
| Program title^a | | | | |
| Office or agency | 2010 | 2011 | 2012 | Total |
| Affordable Care Act (ACA) grants for capital development in health centers (93.526)^b | | | | |
| Health Resources and Services Administration | \$0.00 | \$120.03 | \$335.81 | \$455.84 |
| Affordable Care Act (ACA) grants for new and expanded services under Health Center Program (93.527)^c | | | | |
| Health Resources and Services Administration | 0.00 | 531.71 | 998.32 | 1,503.03 |
| Allergy, immunology, and transplantation Research (93.855) | | | | |
| National Institutes of Health | 122.43 | 126.76 | 126.95 | 376.14 |
| American Recovery and Reinvestment Act (ARRA) grants to Health Center Programs (93.703) | | | | |
| Health Resources and Services Administration | 688.08 | 718.06 | 263.00 | 1,669.13 |
| Cardiovascular diseases research (93.837) | | | | |
| National Institutes of Health | 135.96 | 140.16 | 154.76 | 430.88 |
| State Children's Health Insurance Program (93.767) | | | | |
| Centers for Medicare & Medicaid Services | 185.26 | 319.68 | 328.02 | 832.96 |
| Consolidated health centers (93.224) | | | | |
| Health Resources and Services Administration | 1,927.27 | 1,501.82 | 1,229.83 | 4,658.92 |
| Head start (93.600) | | | | |
| Administration for Children and Families | 112.49 | 112.20 | 120.60 | 345.29 |
| Medical assistance program (93.778) | | | | |
| Centers for Medicare & Medicaid Services | 5,895.31 | 6,019.35 | 7,482.49 | 19,397.15 |
| Trans-NIH Recovery Act research support (93.701) | | | | |
| National Institutes of Health | 164.17 | 200.13 | 78.07 | 442.37 |
| Total | 9,230.97 | 9,789.89 | 11,117.84 | 30,138.70 |

Source: GAO analysis of HHS data. | GAO-15-270R

Notes: This table shows the ten HHS programs for which the department disbursed the most funding to FQHCs, arranged alphabetically by program title for grants and cooperative agreements from fiscal year 2010 through fiscal year 2012. There were 1,191 FQHCs during this time frame. These data were compiled using HHS's Payment Management System. The term FQHC in this report refers specifically to what HHS calls health center grantees. These ten HHS programs accounted for approximately 85 percent of disbursements provided by HHS to FQHCs, for a total of about \$30 billion. HHS disbursed funding for about 265 additional programs, totaling about \$5 billion. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. Disbursements for each year are rounded to the nearest hundredths and might not sum to totals due to rounding. Additionally, amounts might not include disbursements for activities not directly associated with the provision of health services.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program.

^bHHS did not report disbursing funding to FQHCs for 93.526 in fiscal year 2010.

^cHHS did not report disbursing funding to FQHCs for 93.527 in fiscal year 2010.

In addition to HHS, 27 other federal agencies obligated about \$3 billion to FQHCs in the form of grants and cooperative agreements from fiscal year 2010 through fiscal year 2012. The 25 federal programs for which these other federal agencies obligated the most funding to FQHCs accounted for approximately 83 percent of total obligations from these agencies to FQHCs. (See table 34.)

Table 34: The 25 Federal Programs for Which Federal Agencies Obligated the Most Funding to Federally Qualified Health Centers (FQHC), Fiscal Years 2010–2012

| Dollars in millions | |
|---|-----------------|
| Federal agency Program title ^a | 2010–2012 |
| Department of Agriculture | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (10.557) | \$1,221.61 |
| National School Lunch Program (10.555) | 478.17 |
| Cooperative Extension Service (10.500) | 54.19 |
| Child and Adult Care Food Program (10.558) | 24.86 |
| Department of Commerce | |
| National Institute of Standards and Technology Construction Grant Program (11.618) | 38.58 |
| Department of Defense | |
| Military Medical Research and Development (12.420) | 99.93 |
| Basic and Applied Scientific Research (12.300) | 29.30 |
| Air Force Defense Research Sciences Program (12.800) | 22.46 |
| Department of Education | |
| Special Education-Grants for Infants and Families (84.181) | 79.87 |
| Department of Energy | |
| Office of Science Financial Assistance Program (81.049) | 45.35 |
| Energy Efficiency and Conservation Block Grant Program (81.128) | 23.79 |
| Predictive Science Academic Alliance Program (81.124) | 20.60 |
| Department of Housing and Urban Development | |
| Supportive Housing Program (14.235) | 69.04 |
| Community Development Block Grants/Entitlement Grants (14.218) | 43.86 |
| Home Investment Partnerships Program (14.239) | 20.89 |
| Department of the Interior | |
| Economic, Social, and Political Development of the Territories (15.875) | 38.23 |
| Environmental Protection Agency | |
| Capitalization Grants for Clean Water State Revolving Funds (66.458) | 44.48 |
| Environmental Protection Consolidated Grants for the Insular Areas – Program Support (66.600) | 42.80 |
| Capitalization Grants for Drinking Water State Revolving Funds (66.468) | 39.03 |
| National Science Foundation | |
| Engineering Grants (47.041) | 121.90 |
| Computer and Information Science and Engineering (47.070) | 61.49 |
| Mathematical and Physical Sciences (47.049) | 53.54 |
| Education and Human Resources (47.076) | 46.40 |
| Biological Sciences (47.074) | 39.06 |
| Geosciences (47.050) | 24.35 |
| Total | 2,783.77 |

Source: GAO analysis of USAspending.gov data. | GAO-15-270R

Enclosure VII

Note: This table shows the 25 federal programs for which 27 federal agencies, other than the Department of Health and Human Services, obligated the most funding to FQHCs, arranged by total obligations for grants and cooperative agreements from fiscal year 2010 through fiscal year 2012. These data were compiled using USAspending.gov. The term FQHC in this report refers specifically to what HHS calls health center grantees. These 25 federal programs accounted for approximately 83 percent of the over \$3 billion in obligations from these 27 federal agencies to FQHCs. The 27 federal agencies obligated funding for 305 additional programs for an amount of about \$0.60 billion. These other federal agencies were the Appalachian Regional Commission; the Corporation for National and Community Service; the Denali Commission; the Departments of Agriculture, Commerce, Defense, Education, Energy, Homeland Security, Housing and Urban Development, Interior, Justice, Labor, State, Transportation, Treasury, and Veterans Affairs; the Election Assistance Commission; the Environmental Protection Agency, the National Aeronautics and Space Administration; the National Endowment for the Humanities; the National Endowment for the Arts; the National Foundation on the Arts and the Humanities; the National Science Foundation; Nuclear Regulatory Commission; the Small Business Administration; and the U.S. Agency for International Development. The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Obligations for each year are rounded to the nearest hundredths and might not sum to total due to rounding. Additionally, amounts might not include obligations for activities not directly associated with the provision of health services.

^aThis column lists the federal program as reported in the 2013 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the HHS office or agency administering the program.

Expenditures of Federal Funding by Federally Qualified Health Centers, Calendar Year 2010 through Calendar Year 2012

Federally qualified health centers (FQHC) reported expending federal funding for activities related to the Health Center Program in calendar year 2010 through calendar year 2012.¹ During this time frame, FQHCs reported expending over \$6 billion in Health Center Program grants. Table 35 shows FQHCs' expenditures of Health Center Program grants by type of FQHC.

Table 35: Expenditures of Grants for Health Center Program Activities by Type of Federally Qualified Health Center (FQHC), Calendar Years 2010–2012

| Dollars in millions | | | | |
|------------------------------|-----------------|-----------------|-----------------|-------------------|
| Type of FQHC | 2010 | 2011 | 2012 | Total |
| Community health center | \$1,620.19 | \$1,778.59 | \$1,905.63 | \$5,304.41 |
| Health care for the homeless | 173.42 | 183.75 | 200.22 | 557.39 |
| Migrant health center | 165.69 | 176.74 | 190.04 | 532.47 |
| Public housing primary care | 25.33 | 28.23 | 35.39 | 88.95 |
| Total | 1,984.63 | 2,167.31 | 2,331.29 | 6,483.23 |

Source: GAO analysis of the Health Resources and Services Administration's (HRSA) 2010, 2011, 2012 Uniform Data System data. | GAO-15-270R

Note: This table shows expenditures of Health Center Program grants by the four types of health centers: (1) community health centers; (2) health care for the homeless; (3) health centers for residents of public housing; and (4) migrant health centers from calendar year 2010 through calendar year 2012. According to HRSA officials, FQHCs are required to report funding they receive—including from federal agencies other than the Department of Health and Human Services—that is related to the scope of project funded under Health Center Program grants. FQHCs may operate separate lines of business unrelated to the Health Center Program, such as day care centers, for which they may receive funding from a different federal agency. Other lines of business are not considered part of an FQHC's scope of project, and therefore, FQHCs are not expected to report this funding to HRSA. The term expenditure refers to the actual spending of money, also known as an outlay. Expenditures were rounded to the nearest hundredths for each year might not sum to totals due to rounding. The number of FQHCs varied across the three calendar years. Specifically, in calendar years 2010, 2011, and 2012, there were 1,124 FQHCs, 1,128 FQHCs, and 1,198 FQHCs, respectively. Most FQHCs are community health centers.

Additionally, FQHCs reported receiving approximately \$18 billion in reimbursements from Medicaid and Medicare from calendar year 2010 through calendar year 2012. (See table 36.)

¹According to HRSA officials, FQHCs are required to report funding they receive—including from federal agencies other than the Department of Health and Human Services (HHS)—that is related to the scope of project funded under Health Center Program grants. FQHCs may operate separate lines of business unrelated to the Health Center Program, such as day care centers, for which they may receive funding from a different federal agency. Other lines of business are not considered part of an FQHC's scope of project, and therefore, FQHCs are not expected to report this funding to HRSA. Additionally, the term expenditure refers to the actual spending of money, also known as an outlay. The term FQHC in this report refers specifically to what HHS calls health center grantees.

Table 36: Federally Qualified Health Centers (FQHC) Reimbursements from Medicare and Medicaid, Calendar Years 2010–2012

| Dollars in millions | | | | |
|-----------------------|-----------------|-----------------|-----------------|------------------|
| Program | 2010 | 2011 | 2012 | Total |
| Medicaid ^a | \$4,779.79 | \$5,287.51 | \$5,744.41 | \$15,811.71 |
| Medicare ^b | 740.27 | 799.62 | 897.57 | 2,437.46 |
| Total | 5,520.06 | 6,087.13 | 6,641.98 | 18,249.18 |

Source: GAO analysis of the Health Resources and Services Administration's (HRSA) 2010, 2011, 2012 Uniform Data System data. | GAO-15-270R

Note: This table shows reimbursements FQHCs received for services provided under Medicare and Medicaid, as reported to HRSA in calendar years 2010, 2011, and 2012. The term FQHC in this report refers specifically to what the Department of Health and Human Services calls health center grantees. These data were compiled using HRSA's Uniform Data System for each of these years. The number of FQHCs varied across the three calendar years. Specifically, in calendar years 2010, 2011, and 2012, there were 1,124 FQHCs, 1,128 FQHCs, and 1,198 FQHCs, respectively. Amounts for each year are rounded to the nearest hundredths and might not sum to totals due to rounding.

^aMedicaid is a joint federal-state program for certain low-income individuals. These amounts include reimbursements under the State Children's Health Insurance Program when services were covered by Medicaid. The State Children's Health Insurance Program is a joint federal-state program that finances health insurance for children whose household incomes are too high for Medicaid eligibility, but too low to afford private insurance.

^bMedicare is the federally financed health insurance program for persons age 65 or over, certain individuals with disabilities, and individuals with end-stage renal disease.