



441 G St. N.W.  
Washington, DC 20548

March 6, 2018

Congressional Requesters

**Health Care Funding: Federal Obligations to and Expenditures by Selected Organizations Involved in Health-Related Activities, Fiscal Years 2013–2015**

In order to achieve their programmatic goals, federal agencies obligate funding to various organizations, which, in turn, expend that funding on a range of activities and services.<sup>1</sup> Federally qualified health centers (FQHC), International Planned Parenthood Federation (IPPF), Marie Stopes International (MSI), and Planned Parenthood Federation of America (PPFA) operate within the United States or internationally; provide health care services, including those related to preventive care, reproductive health, and diagnostics; and receive and expend federal funding.<sup>2</sup> Organizations that expend federal funding can receive that funding through an award 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 may in turn make a sub-award, passing that funding on to a private or nonprofit organization.

You asked us to update our 2015 work on the federal funding obligated to and expended by FQHCs, IPPF, and PPFA, as well as another health-related organization we have not previously reported on, Marie Stopes International (MSI).<sup>3</sup> This report describes

(1) federal agencies’ reported obligations to the four organizations—FQHCs, IPPF, MSI, and PPFA; and

(2) the four organizations’ reported expenditures of federal funding.

Enclosures to this report provide further information on the four organizations (encl. I), the services provided and the populations targeted by FQHCs and PPFA (encl. II), annual reporting requirements for FQHCs (encl. III), reported federal obligations to the four organizations (encl. IV), reported expenditures of federal funding by the four organizations (encl. V), and federal reimbursements received by FQHCs and PPFA (encl. VI).

<sup>1</sup>In this report, we use the term “federal funding” to mean funding awarded by federal agencies in the form of contracts, cooperative agreements, or grants. 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. Federal agencies incur obligations, for example, when they award contracts or grants to nonfederal entities. The term “expend” or “expenditure” refers to the actual spending of money by entities that receive federal funds, also known as an outlay.

<sup>2</sup>FQHCs operate as part of the Health Center Program administered by the Bureau of Primary Health Care within the Health Resources and Services Administration. The Health Center Program provides grants to FQHCs under section 330 of the Public Health Service Act (42 U.S.C § 254b). Some FQHCs meet all Health Center Program requirements, but do not receive federal grant funding. However, these centers, which are known as “look-alikes,” receive other benefits, such as higher reimbursement rates from the Medicare and Medicaid programs. For purposes of this report, we use the term FQHC to refer to both look-alikes and those health centers that receive grants under section 330 of the Public Health Service Act and consider them collectively to be one of the “organizations” discussed in this report. Other types of FQHCs, such as those funded by the Indian Health Service, are not included in this report.

<sup>3</sup>See GAO, *Health Care Funding: Federal Obligations to and Expenditures by Selected Entities Involved in Health-Related Activities, 2010-2012*, [GAO-15-270R](#) (Washington, D.C.: March 20, 2015).

To describe federal agencies' reported obligations to the four organizations, we determined which federal agencies had obligated funding to them from fiscal years 2013 through 2015 using data from USAspending.gov.<sup>4</sup> We obtained detailed data from the Department of Health and Human Services (HHS) and the U.S. Agency for International Development (USAID) on the amount of federal funding obligated to the four organizations. We also included data on the amount of federal funding HHS and USAID obligated to affiliates and member associations of IPPF, MSI, and PPFA, when applicable.<sup>5</sup>

To describe the four organizations' reported expenditures of federal funding from years 2013 through 2015, we reviewed financial data from various sources.<sup>6</sup> We reviewed expenditure data reported by FQHCs from the Uniform Data System maintained by the Health Resources and Services Administration (HRSA)—an agency within HHS.<sup>7</sup> The amounts expended are limited to only those sources reported to HRSA by FQHCs, and do not include funding for separate lines of business that FQHCs may operate.<sup>8</sup> We reviewed available audit reports submitted by IPPF, MSI, and PPFA, as well as financial data reported directly from these organizations. The majority of PPFA affiliates were required to submit single audit reports to the Federal Audit Clearinghouse on their expenditures of federal funding, because they met the required annual audit threshold established by the Office of Management and Budget.<sup>9</sup> Similarly, IPPF and MSI were required to submit audit reports on some of the federal funding they received from USAID, based on guidance established by the USAID Office of Inspector General.<sup>10</sup> In cases where we

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

<sup>5</sup>When referring to IPPF, MSI, and PPFA throughout this report, we are referring to the organizations and any of their affiliates or member associations, unless otherwise indicated. An affiliate or member association refers to an organization that is associated with another, such as a subordinate, subsidiary, or branch. Affiliates or member associations of the organizations we reviewed operate separately and may be separate legal entities from the parent organization. IPPF also has six regional offices, and when referring to IPPF in this document, we are also referring to its regional offices.

<sup>6</sup>Expenditure data for FQHCs, IPPF, and MSI are based on the year beginning January 1 and ending December 31. Data from PPFA are based on the year beginning July 1 and ending June 30. PPFA affiliates may operate on different schedules so their data are based on varying annual time periods.

<sup>7</sup>These 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.

<sup>8</sup>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 federal agencies. Such lines of business are not considered part of a FQHC's scope of project under the Health Center Program, and therefore, are not reflected in the Uniform Data System.

<sup>9</sup>Organizations based in the United States with expenditures of federal funding of \$500,000 or more (\$750,000 or more for fiscal years beginning on or after December 26, 2014) within the organization's fiscal year are required to send an audit report to OMB, in accordance with the Single Audit Act, as amended, and OMB implementing guidance. See 31 U.S.C. §§ 7501-7507; 2 C.F.R., pt. 200, subpt. F. (2017) (as added by 78 Fed. Reg. 78590, 78608 (Dec. 26, 2013)). The Federal Audit Clearinghouse is the repository for single audits, as designated by OMB. We collected expenditure data from single audit reports submitted by 68 percent of PPFA's affiliates for fiscal year 2013, 72 percent of affiliates in fiscal year 2014, and 67 percent of affiliates in fiscal year 2015. IPPF and MSI are based outside of the United States; therefore, these organizations were not subject to the OMB single audit reporting requirements.

<sup>10</sup>During the time of our review, USAID agreements with foreign governments and foreign nonprofit organizations required that a recipient-contracted audit be performed annually when the recipient expends \$300,000 or more in USAID awards in its fiscal year. In addition to these annual audit requirements, a close-out audit must be performed

could not obtain audit data, we reviewed expenditure data provided directly from IPPF, MSI, and PPFA. While we did not independently verify the organizations' expenditure data, we worked with the organizations to reconcile any discrepancies we found in the data they reported or provided.

Data on federal obligations are not comparable to, and cannot be reconciled with, the organizations' expenditure data. 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. Further, federal funds obligated to an organization in one year may be expended by the organization in a different year or across multiple years. Additionally, obligations and expenditures should not be added together. We reviewed the obligations and expenditure data we obtained and determined that they were sufficiently reliable for the purposes of our reporting objectives. (See encl. VII for more information on our scope and methodology.)

We conducted this performance audit from January 2017 to March 2018 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Background

In order to achieve their programmatic goals, federal agencies may award contracts, cooperative agreements, or grants to states, local governments, or other entities.<sup>11</sup> Of the four organizations included in our analysis, two—FQHCs and PPFA—operate within the United States, and two—IPPF and MSI—operate internationally. All four organizations engage in health-related activities—including supporting or providing reproductive health services—and receive and expend federal funding. (See table 1.)

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for all awards in excess of \$500,000. Organizations are required to submit the required audit reports to USAID. USAID Office of Inspector General, *Guidelines for Financial Audits Contracted by Foreign Recipients* (Washington, D.C.: February 2009).

<sup>11</sup>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. Cooperative agreements are used when substantial involvement by the federal agency is expected in carrying out the activity, and grants are used when substantial involvement by the federal agency is not expected. 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, see 31 U.S.C. §§ 6303-6305. Federal funds for domestic activities are generally not available to pay for abortions, except where the pregnancy is the result of rape or incest or the life of the pregnant woman would be endangered unless an abortion is performed. See, e.g., Consolidated Appropriations Act, 2017, Pub. L. No. 115-31, div. H, tit. V, §§ 506, 507, 131 Stat. 135, 563. Similarly, foreign assistance funds cannot be used to pay for abortion as a method of family planning or to motivate or coerce any person to practice abortions. See e.g., Pub. L. No. 115-31, div. J, tit. III, "Bilateral Economic Assistance—Global Health Programs," 131 Stat. 601.

**Table 1: Description of the Four Organizations**

<b>Organization</b>	<b>Description provided in organization’s published reports and website</b>
Federally qualified health centers (FQHC) <sup>a</sup>	A network of over 1,400 community-based health care providers that work as part of the Health Center Program administered by the Bureau of Primary Health Care within the Health Resources and Services Administration. FQHCs provide comprehensive primary health care services to individuals, regardless of their ability to pay, through over 9,800 service delivery sites in every U.S. state, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, and the Pacific Basin. FQHC services include primary care, such as diagnostic testing and disease treatment, and preventative care, such as family planning and prenatal and postpartum care.
International Planned Parenthood Federation (IPPF)	An international, nonprofit organization with a central office in London and six regional offices throughout the world, including a regional office located in New York City. IPPF works through its 155 autonomous member associations and collaborative partners who deliver services from over 45,000 locations worldwide through clinics, mobile and outreach teams, and community-based distributors. IPPF works to promote and provide access to sexual and reproductive health services, including contraception services, abortion services, and activities related to the treatment and prevention of the human immunodeficiency virus and acquired immune deficiency syndrome.
Marie Stopes International (MSI)	An international, nonprofit organization that works through a network of 66 regional branches and subsidiaries, and more than 56,000 partner locations to deliver services and education in 37 countries. MSI’s core services are related to contraception and abortion care. The organization also provides other sexual, reproductive, maternal, and general health care services and education.
Planned Parenthood Federation of America (PPFA)	A national, nonprofit organization that provides support services to more than 60 affiliates that operate as independent organizations with financial autonomy. These affiliates operate approximately 650 health centers in the United States, providing sexual and reproductive health care, including routine exams and screenings, contraception services, abortion services, and testing and treatment for sexually transmitted infections. PPFA affiliates also provide sex education programs.

Source: GAO summary of FQHC, IPPF, MSI, and PPFA websites and annual reports. | GAO-18-204R

Note: Data presented in this table are as of 2015. The number of FQHCs, as well as organization affiliates and member associations can change.

<sup>a</sup>The description of FQHCs is limited to health centers under HRSA’s Health Center Program—health centers that receive grants under section 330 of the Public Health Service Act and look-alikes. It does not include other types of FQHCs, such as those funded by the Indian Health Service.

## **Federal Obligations to the Four Organizations Totaled Nearly \$26.5 Billion from Fiscal Years 2013 through 2015**

Federal agencies obligated nearly \$26.5 billion to FQHCs, IPPF, MSI, and PPFA from fiscal years 2013 through 2015 in contracts, cooperative agreements, or grants, according to USASpending.gov and agency data. Of this amount, about \$19.7 billion—or approximately 74 percent—were obligated by HHS and USAID. Thirty-seven other federal agencies obligated the remaining 26 percent—nearly \$6.9 billion—to FQHCs from fiscal years 2013 through 2015. (See table 2.)

According to data provided by HHS, the department obligated about \$19.6 billion to three of the four organizations: FQHCs, IPPF, and PPFA.<sup>12</sup> HHS obligations to FQHCs made up most of the obligations, totaling about \$19.5 billion. About 70 percent of HHS’s obligations to FQHCs were provided through 10 HHS programs, and HRSA provided the majority of obligations across all three fiscal years—approximately \$11 billion. In addition to FQHCs, the department obligated about \$90 million to PPFA and about \$2 million to IPPF across the three fiscal years, with the HHS Office of the Secretary providing the majority of the funding for family planning services grants.

USAID reported obligating about \$76 million to two of the four organizations—IPPF and MSI—from fiscal years 2013 through 2015.<sup>13</sup> These were obligations that the department made to IPPF and MSI through four health-related program areas—family planning and reproductive health, human immunodeficiency virus and acquired immune deficiency syndrome, maternal and child health, and tuberculosis.

**Table 2: Reported Federal Obligations to the Four Organizations, Fiscal Years 2013-2015**

Dollars in millions				
Federal agency	2013	2014	2015	Total
<b>Department of Health and Human Services (HHS)</b>				
Federally qualified health centers <sup>a</sup>	5,687.69	6,289.14	7,514.91	<b>19,491.74</b>
International Planned Parenthood Federation	0.72	0.73	0.76	<b>2.21</b>
Marie Stopes International <sup>b</sup>	0.00	0.00	0.00	<b>0.00</b>
Planned Parenthood Federation of America	28.86	29.70	31.13	<b>89.69</b>
<b>Total HHS</b>	<b>5,717.27</b>	<b>6,319.57</b>	<b>7,546.79</b>	<b>19,583.64</b>
<b>U.S. Agency for International Development (USAID)</b>				
Federally qualified health centers <sup>c</sup>	0.00	0.00	0.00	<b>0.00</b>
International Planned Parenthood Federation	2.49	3.78	5.32	<b>11.59</b>
Marie Stopes International	8.18	34.17	21.58	<b>63.93</b>
Planned Parenthood Federation of America <sup>c</sup>	0.00	0.00	0.00	<b>0.00</b>
<b>Total USAID</b>	<b>10.67</b>	<b>37.94</b>	<b>26.91</b>	<b>75.52</b>
<b>Total (HHS and USAID)</b>	<b>5,727.94</b>	<b>6,357.52</b>	<b>7,573.70</b>	<b>19,659.16</b>
<b>Other federal agencies<sup>d</sup></b>	<b>2,179.34</b>	<b>2,308.24</b>	<b>2,398.27</b>	<b>6,885.86</b>
<b>Total (HHS, USAID, and other federal agencies)</b>	<b>7,907.28</b>	<b>8,665.76</b>	<b>9,971.97</b>	<b>26,545.01</b>

Source: GAO analysis of HHS, USAID, and USAspending.gov data. | GAO-18-204R

Note: Federally qualified health centers may be part of a larger organization, such as a state health department or a university. The data systems used to collect obligations data were unable to distinguish obligations to federally qualified health centers from those to the larger organization. Thus, obligations reported in this table to federally qualified health centers from HHS and other federal agencies may over represent the dollars obligated as they may include obligations made to larger organizations. Obligations in this table are rounded to the millions and may not sum to totals due to rounding.

<sup>a</sup>These amounts do not include payments to FQHCs for services they provided to Medicare and Medicaid beneficiaries.

<sup>12</sup>HHS did not report obligating funding to MSI from fiscal years 2013 through 2015.

<sup>13</sup>USAID did not report obligating funding to FQHCs or PPFA from fiscal years 2013 through 2015. Additionally, USAID reported shipping contraceptive commodities—including condoms, intrauterine devices, implants, and injectables—valued at about \$3 million to member associations and affiliates of IPPF and MSI from fiscal years 2013 through 2015 (about \$1.87 million to MSI and \$0.11 million to IPPF in fiscal year 2013, about \$0.05 million to MSI in fiscal year 2014, and about \$0.82 million to MSI and \$0.18 million to IPPF in fiscal year 2015).

<sup>b</sup>HHS did not report obligating funding to Marie Stopes International from fiscal years 2013 through 2015.

<sup>c</sup>USAID did not report obligating funding to federally qualified health centers or Planned Parenthood Federation of America from fiscal years 2013 through 2015.

<sup>d</sup>According to USAspending.gov data, the Department of State obligated \$176,484 to two International Planned Parenthood Federation member associations and the Department of Justice obligated \$1,200 to a Planned Parenthood Federation of America affiliate. USAspending.gov data also show that 37 federal agencies, other than USAID and HHS, obligated nearly \$6.9 billion to federally qualified health centers from fiscal years 2013 through 2015.

## The Four Organizations Reported Expending Over \$11.6 Billion in Federal Funding from Years 2013 through 2015

FQHCs, IPPF, MSI, and PPFA reported expending over \$11.6 billion in federal funding they received directly and indirectly from federal agencies from years 2013 through 2015.<sup>14</sup> (See table 3.) FQHCs reported expending approximately \$11.2 billion in direct grants during this time. Of this \$11.2 billion, almost \$10 billion were grants received from HRSA through the Health Center Program. IPPF, MSI, and PPFA reported expending about \$377 million in funding they received directly and indirectly from HHS and USAID. PPFA reported expending nearly \$16.4 million in funding awarded by other federal agencies, including the departments of Agriculture, Education, Homeland Security, Housing and Urban Development, and Justice.

**Table 3: Reported Expenditures of Federal Funding by the Four Organizations, Years 2013-2015**

Dollars in millions				
Organization	2013	2014	2015	Total
Federally qualified health centers (FQHC) <sup>a</sup>	3,335.47	3,712.56	4,172.73	<b>11,220.76</b>
International Planned Parenthood Federation (IPPF) <sup>b</sup>	9.48	2.33	2.17	<b>13.97</b>
Marie Stopes International (MSI) <sup>c</sup>	35.76	39.31	32.34	<b>107.41</b>
Planned Parenthood Federation of America (PPFA) <sup>d</sup>	98.53	96.46	93.90	<b>288.88</b>
<b>Total</b>	<b>3,479.23</b>	<b>3,850.66</b>	<b>4,301.14</b>	<b>11,631.03</b>

Source: GAO analysis of data collected from the Health Resources and Services Administration's Uniform Data System, audit reports, and the select organizations. | GAO-18-204R

Note: Organizations that expend federal funding can receive that funding through an award 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 may in turn make a sub-award, passing that funding on to an organization. Expenditures are reported based on a 12-month year, which varies by organization.

<sup>a</sup>Expenditures include those from direct federal funding mainly from the Health Resources and Services Administration within the Department of Health and Human Services (HHS). Expenditures do not include those from indirect federal funding. These expenditures do not include funding for separate lines of business that FQHCs may operate outside of the Health Center Program. FQHCs reported an additional \$27.8 billion in reimbursements from the Children's Health Insurance Program, Medicaid, and Medicare from calendar years 2013 through 2015.

<sup>b</sup>Expenditures include those from direct and indirect federal funding from the U.S. Agency for International Development (USAID) to IPPF headquarters and its six regional offices, as well as expenditures by four IPPF member associations that expended over \$300,000 in funds received directly or indirectly from USAID in at least one year of the time period of our review.

<sup>c</sup>Expenditures include those from both direct and indirect federal funding from USAID. Expenditures also include some non-federal funding. Specifically, MSI expended funding provided by USAID that was non-federal, non-appropriated funding gifted to USAID by

<sup>14</sup>Expenditures were reported based on a 12-month year, which varied by organization. Expenditures data for FQHCs, IPPF, and MSI are based on the year beginning January 1 and ending December 31. Data from PPFA are based on the year beginning July 1 and ending June 30. However, PPFA affiliates may operate on different schedules, so their data are based on varying annual time periods.

donors or non-U.S. government organizations to implement activities through USAID contracts and cooperative agreements with MSI.

<sup>d</sup>Expenditures include those from both direct and indirect federal funding from HHS, as well as the departments of Agriculture, Education, Homeland Security, Housing and Urban Development, and Justice. PPFA reported an additional \$1.2 billion in reimbursements received for providing services under the Children's Health Insurance Program, Medicaid, and Medicare in fiscal years 2013 through 2015.

In addition to expenditures, FQHCs and PPFA reported receiving reimbursements totaling about \$27.8 billion and \$1.2 billion, respectively, from fiscal years 2013 through 2015 for services the organizations provided under the Children's Health Insurance Program, Medicaid, and Medicare.<sup>15</sup>

### Agency and Third-Party Comments

We provided a draft of this report to the Secretary of Health and Human Services and the USAID Administrator for comment. The agencies provided technical comments, which were incorporated as appropriate. We also provided IPPF, MSI, and PPFA with excerpts of our draft report. Each organization was asked to review our presentation of its respective expenditure data and verify its accuracy. We incorporated the technical clarifications they offered, as appropriate.

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As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. We are sending copies of this report to appropriate congressional committees, the Secretary of Health and Human Services, the Administrator of the U.S. Agency for International Development, 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 [crossem@gao.gov](mailto:crossem@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Other key contributors to this report included Geri Redican-Bigott (Assistant Director), Deirdre Gleeson Brown (Analyst-in-Charge), George Bogart, Derry Henrick, and Drew Long.



Marcia Crosse  
Director, Health Care

Enclosures—VII

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<sup>15</sup>The Children's Health Insurance Program is a joint federal-state program that finances health insurance for children whose household incomes are above the threshold to qualify for Medicaid, but too low to afford private insurance. Medicaid is a joint federal-state health care financing program for certain low-income and medically needy individuals. Medicare is the federally financed health insurance program for persons aged 65 or over, certain individuals with disabilities, and individuals with end stage renal disease.

*List of Requesters*

The Honorable Mitch McConnell  
Majority Leader  
United States Senate

The Honorable Kevin McCarthy  
Majority Leader  
House of Representatives

The Honorable Peter J. Roskam  
Chairman  
Subcommittee on Health  
Committee on Ways and Means  
House of Representatives

The Honorable Roy Blunt  
United States Senate

The Honorable Bill Cassidy  
United States Senate

The Honorable Thad Cochran  
United States Senate

The Honorable Steve Daines  
United States Senate

The Honorable Michael B. Enzi  
United States Senate

The Honorable Joni Ernst  
United States Senate

The Honorable James M. Inhofe  
United States Senate

The Honorable James Lankford  
United States Senate

The Honorable Mike Lee  
United States Senate

The Honorable Jerry Moran  
United States Senate

The Honorable Rand Paul  
United States Senate

The Honorable James E. Risch  
United States Senate



The Honorable Pat Roberts  
United States Senate

The Honorable Marco Rubio  
United States Senate

The Honorable John Thune  
United States Senate

The Honorable Thom Tillis  
United States Senate

The Honorable Todd C. Young  
United States Senate

The Honorable Robert B. Aderholt  
House of Representatives

The Honorable Rick W. Allen  
House of Representatives

The Honorable Brian Babin  
House of Representatives

The Honorable Lou Barletta  
House of Representatives

The Honorable Joe Barton  
House of Representatives

The Honorable Gus M. Bilirakis  
House of Representatives

The Honorable Diane Black  
House of Representatives

The Honorable Kevin Brady  
House of Representatives

The Honorable Dave Brat  
House of Representatives

The Honorable Jim Bridenstine  
House of Representatives

The Honorable Michael C. Burgess  
House of Representatives

The Honorable Bradley Byrne  
House of Representatives

The Honorable Earl L. (Buddy) Carter  
House of Representatives

The Honorable John R. Carter  
House of Representatives

The Honorable Kevin Cramer  
House of Representatives

The Honorable John Abney Culberson  
House of Representatives

The Honorable Rodney Davis  
House of Representatives

The Honorable Scott DesJarlais  
House of Representatives

The Honorable Sean P. Duffy  
House of Representatives

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

The Honorable Blake Farenthold  
House of Representatives

The Honorable Charles J. (Chuck) Fleischmann  
House of Representatives

The Honorable Bill Flores  
House of Representatives

The Honorable Jeff Fortenberry  
House of Representatives

The Honorable Virginia Foxx  
House of Representatives

The Honorable Trent Franks  
House of Representatives

The Honorable Bob Gibbs  
House of Representatives

The Honorable Paul A. Gosar  
House of Representatives

The Honorable Trey Gowdy  
House of Representatives

The Honorable Garret Graves  
House of Representatives

The Honorable Sam Graves  
House of Representatives

The Honorable Tom Graves  
House of Representatives

The Honorable Morgan H. Griffith  
House of Representatives

The Honorable Glenn Grothman  
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 Jeb Hensarling  
House of Representatives

The Honorable Jody B. Hice  
House of Representatives

The Honorable French J. Hill  
House of Representatives

The Honorable Richard Hudson  
House of Representatives

The Honorable Bill Huizenga  
House of Representatives

The Honorable Lynn Jenkins  
House of Representatives

The Honorable Bill Johnson  
House of Representatives

The Honorable Sam Johnson  
House of Representatives

The Honorable Walter B. Jones, Jr.  
House of Representatives

The Honorable David P. Joyce  
House of Representatives

The Honorable Mike Kelly  
House of Representatives

The Honorable Trent Kelly  
House of Representatives

The Honorable Steve King  
House of Representatives

The Honorable Darin LaHood  
House of Representatives

The Honorable Doug LaMalfa  
House of Representatives

The Honorable Doug Lamborn  
House of Representatives

The Honorable Robert E. Latta  
House of Representatives

The Honorable Dan Lipinski  
House of Representatives

The Honorable Barry Loudermilk  
House of Representatives

The Honorable Blaine Luetkemeyer  
House of Representatives

The Honorable Kenny Marchant  
House of Representatives

The Honorable Michael T. McCaul  
House of Representatives

The Honorable Mark Meadows  
House of Representatives

The Honorable Luke Messer  
House of Representatives

The Honorable Markwayne Mullin  
House of Representatives

The Honorable Kristi L. Noem  
House of Representatives

The Honorable Pete Olson  
House of Representatives

The Honorable Steven M. Palazzo  
House of Representatives

The Honorable Gary J. Palmer  
House of Representatives

The Honorable Stevan Pearce  
House of Representatives

The Honorable Ted Poe  
House of Representatives

The Honorable John Ratcliffe  
House of Representatives

The Honorable James B. Renacci  
House of Representatives

The Honorable Cathy McMorris Rodgers  
House of Representatives

The Honorable Keith J. Rothfus  
House of Representatives

The Honorable David Rouzer  
House of Representatives

The Honorable Steve Scalise  
House of Representatives

The Honorable Austin Scott  
House of Representatives

The Honorable F. James Sensenbrenner, Jr.  
House of Representatives

The Honorable Pete Sessions  
House of Representatives

The Honorable Adrian Smith  
House of Representatives

The Honorable Christopher H. Smith  
House of Representatives

The Honorable Chris Stewart  
House of Representatives

The Honorable Mac Thornberry  
House of Representatives

The Honorable Ann Wagner  
House of Representatives

The Honorable Tim Walberg  
House of Representatives

The Honorable Randy K. Weber, Sr.  
House of Representatives

The Honorable Brad R. Wenstrup  
House of Representatives

The Honorable Bruce Westerman  
House of Representatives

The Honorable Roger Williams  
House of Representatives

The Honorable Joe Wilson  
House of Representatives

The Honorable Robert J. Wittman  
House of Representatives

The Honorable Ted S. Yoho  
House of Representatives

## **Enclosure I: Description of the Four Organizations Engaged in Health-Related Services that Receive and Expend Federal Funding**

### **Federally Qualified Health Centers**

As part of the Health Center Program, which is administered by the Bureau of Primary Health Care within the Health Resources and Services Administration (HRSA), federally qualified health centers (FQHC) provide a range of health care services to individuals in the United States. In order to receive a designation as an FQHC, health centers must meet certain requirements regarding services, target populations, and service areas.<sup>16</sup> 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 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 receive grants from HRSA through section 330 of the Public Health Service Act to provide health care services. Other FQHCs, known as "look-alikes," meet the criteria to participate in the Health Center Program, but do not receive section 330 grants.<sup>17</sup> Most 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 programs. In calendar year 2015, over 1,400 FQHCs operated through more than 9,800 service delivery sites in every U.S. state, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, and the Pacific Basin.

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 reported serving over 25 million individuals in 2015, most of whom were aged 18 to 64 years and identified themselves as racial or ethnic minorities.

### **International Planned Parenthood Federation**

The International Planned Parenthood Federation (IPPF) is an international nonprofit with a central office in London and six regional offices located in Africa, South East Asia, Europe, the Middle East, and the United States.<sup>18</sup> In 2015, IPPF worked through 155 autonomous member

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<sup>16</sup>Public Health Service Act section 330 (42 U.S.C. § 254b) grants are administered by HRSA. A health center receives its designation as an FQHC from the Centers for Medicare & Medicaid Services. Other types of FQHCs, such as those funded by the Indian Health Service, are not included in this report.

<sup>17</sup>FQHC look-alikes were established to maximize access to care for medically underserved populations and communities by allowing organizations that do not receive Health Center Program funding to apply to become part of the Health Center Program and receive certain benefits, such as enhanced reimbursement from Medicare and Medicaid. There were 1,429 FQHCs (54 of which were "look-alikes") in calendar year 2015.

<sup>18</sup>IPPF's western hemisphere regional office is located in New York City and provides technical assistance and support to 40 partners in the Americas and Caribbean. According to IPPF documentation, its western hemisphere regional office does not provide health care services in the United States. PPFA is a member association of IPPF, but is separately incorporated and does not receive funds from IPPF.

associations and collaborative partners to promote access to reproductive health services, abortion services, and services related to the prevention and treatment of the human immunodeficiency virus and acquired immune deficiency syndrome in 168 countries, according to the organization.<sup>19</sup> IPPF reported that its member associations and partners also delivered services from over 45,000 locations worldwide through clinics, mobile and outreach teams, and community-based distributors. IPPF provides a range of sexual and reproductive health services—including abortion services, services related to human immunodeficiency virus, and contraception related services—through their own health facilities and in partnership with other public and private providers. According to the organization, IPPF member organizations provided 175.3 million services to over 61 million individuals in 2015, 82 percent of whom they reported were part of a poor or vulnerable population. According to IPPF documentation, government grants were IPPF's primary source of funding in fiscal year 2015, accounting for 68 percent of its total income. Grants from the United States accounted for approximately 2.6 percent of IPPF's total income from government grants.

### **Marie Stopes International**

Marie Stopes International (MSI) is an international nonprofit organization headquartered in London. In 2015, through a mix of 66 branches and subsidiaries—which are separate legal entities—and more than 56,000 partner locations, MSI provided services and education related to sexual, reproductive, maternal, and general health in 37 countries, according to the organization. MSI's network includes locations in East, Southern, and West Africa; South, West, and Pacific Asia; Europe; and Australia.<sup>20</sup> According to the organization, the core services provided by MSI are related to contraception and abortion care. In 2015, MSI reported providing contraception to 7.6 million individuals. The organization also reported that it provided more than 3.4 million abortion and post-abortion care services in that same year.<sup>21</sup> According to the organization, MSI also provides services related to maternal health, including motherhood education, skilled birth attendant training, prenatal and obstetric care, post-birth care, and managing complications and emergencies. According to MSI documentation, the majority of its clients in 2015 were considered to be part of marginalized and underserved populations. Among the clients served in 2015, MSI reported that 50 percent had no other options available to obtain the services that MSI provided, 41 percent were not previously using modern contraception, 27 percent were living in extreme poverty, and 27 percent were aged 15 to 24.<sup>22</sup>

In fiscal year 2015, MSI reported an income of approximately \$391 million. Grants accounted for approximately 57 percent of MSI's annual income, including \$34.4 million in grants from the

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<sup>19</sup>According to IPPF documentation, member associations are working in 154 countries, and the organization is active in 14 additional countries where there is not currently a member association.

<sup>20</sup>MSI also has a support office located in Washington, D.C. This office does not provide healthcare or family planning services in the United States. According to MSI, the office's objectives are to promote the organization's global mission, support program evaluation efforts, and foster relationships with U.S. partners to advance global reproductive health and rights.

<sup>21</sup>According to MSI documentation, the abortion services provided by the organization include medical and surgical abortions. Post-abortion care services provided by MSI include medical care, emotional support, and information on available contraceptive options.

<sup>22</sup>According to MSI, individuals aged 15 to 24 are less likely to use contraception than older women.



U.S. Agency for International Development.<sup>23</sup> MSI also reported income from donations, investments, and other sources—which accounted for 3.7 percent, 0.3 percent, and 1.1 percent of its total income, respectively.

### **Planned Parenthood Federation of America**

Planned Parenthood Federation of America (PPFA) is a nonprofit with national offices in New York City and Washington, D.C. In 2015, PPFA provided support services to 63 affiliates that operated as independent organizations with financial autonomy. According to PPFA, these affiliates operated through approximately 650 health care centers across the United States, providing sexual and reproductive health care services—including routine exams and screenings, contraception related services, abortion services, and testing and treatment for sexually transmitted infections—to about 2.4 million individuals. PPFA affiliates also provide sex education programs and outreach to 1.5 million individuals annually, according to PPFA. These education programs focus on a range of topics, including sexual health, human development, personal skills, and sexual behavior. PPFA also provides sexual and reproductive health information through printed materials and its website, which, according to PPFA, receives more than 76 million visits annually.

In fiscal year 2015, PPFA and its affiliates reported a combined annual income of over \$1.3 billion. PPFA reported private contributions and bequests as its main source of income, and did not report any income from government sources. In contrast, 49 percent of PPFA affiliates' total income was reported to be from government health service reimbursements and grants. PPFA also reported that its affiliates received income from non-government health services revenue, private contributions and bequests, and other operating revenue.

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<sup>23</sup>In its 2015 annual report, MSI reported its 2015 income as £266 million in British pounds and that it received £23 million in grants from the U.S. Agency for International Development. The exchange rate on December 31, 2015, was \$1.47 to the pound.

## Enclosure II: Domestic Populations Served and Health Services Provided by Federally Qualified Health Centers and Planned Parenthood Federation of America

Of the four organizations included in this report, two—federally qualified health centers (FQHC) and Planned Parenthood Federation of America (PPFA)—provide health-related services to individuals within the United States.<sup>24</sup>

### Population Served and Health Services Provided by FQHCs

FQHCs, which provide primary health care services to promote access to health care and preventative services, reported serving over 25 million individuals in calendar year 2015, most of whom were aged 18 to 64 years. (See table 4.) Many also identified themselves as racial or ethnic minorities. (See table 5.)

**Table 4: Individuals Seen at Federally Qualified Health Centers by Age and Gender, Calendar Year 2015**

Numbers in millions			
Age groups	Males	Females	Total
<1 through 17	3.90	3.91	<b>7.81</b>
18 through 64	5.80	9.42	<b>15.22</b>
65 and older	0.79	1.19	<b>1.98</b>
<b>Total</b>	<b>10.49</b>	<b>14.52</b>	<b>25.01</b>

Source: GAO analysis of the Health Resources and Services Administration's 2015 Uniform Data System. | GAO-18-204R

Note: This table includes data for federally qualified health centers that receive section 330 grants, as well as look-alikes.

**Table 5: Number of Individuals by Known Race and Ethnicity Seen at Federally Qualified Health Centers, Calendar Year 2015**

Numbers in millions			
Race	Hispanic/Latino	Non-Hispanic/Latino	
Asian	0.02		0.83
Native Hawaiian	0.01		0.04
Other Pacific Islander	0.04		0.16
Black/African American	0.19		4.72
American Indian/Alaska Native	0.05		0.23
White	5.55		8.80
More than one race	0.50		0.24
<b>Total</b>	<b>6.36</b>		<b>15.02</b>

Source: GAO analysis of the Health Resources and Services Administration's 2015 Uniform Data System. | GAO-18-204R

Note: This table includes data for federally qualified health centers that receive section 330 grants, as well as look-alikes.

In calendar year 2015, FQHCs reported providing services during almost 100 million visits, the majority of which (70 percent) were medical visits. (See table 6.)

<sup>24</sup>The other two organizations—International Planned Parenthood Federation and Marie Stopes International—provide services to individuals outside of the United States. IPPF's western hemisphere regional office is located in New York City, but according to IPPF documentation, its western hemisphere regional office does not provide health care services. MSI also has a support office located in Washington, D.C., but this office does not provide healthcare or family planning services.

**Table 6: Number and Type of Clinical Visits to Federally Qualified Health Centers, Calendar Year 2015**

Type of visits	Clinical visits (in millions)	Percentage of clinical visits
Medical	69.50	69.77
Dental	13.37	13.42
Mental health	7.48	7.51
Substance abuse	1.04	1.05
Other professional services	1.66	1.67
Vision	0.70	0.70
Enabling <sup>a</sup>	5.85	5.87
<b>Total</b>	<b>99.61</b>	<b>100.00</b>

Source: GAO analysis of the Health Resources and Services Administration's 2015 Uniform Data System. | GAO-18-204R

Note: This table includes data for federally qualified health centers that receive section 330 grants, as well as look-alikes. Numbers are rounded to the nearest hundredths and do not sum to totals due to rounding.

<sup>a</sup>Enabling 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 the Health Resources and Services Administration (HRSA), the most commonly provided were health supervision of an infant or child (20 percent), selected immunizations (18 percent), and seasonal influenza vaccinations (16 percent). According to HRSA, the services in table 7 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 of special interest to the agency.

**Table 7: Number and Percentage of Selected Diagnostic Tests, Screenings, and Preventive Services Provided by Federally Qualified Health Centers (FQHC), Calendar Year 2015**

Selected service	Number of visits (in millions)	Percentage of selected services
Health supervision of infant or child (ages 0-11)	4.76	20.17
Selected immunizations <sup>a</sup>	4.20	17.79
Seasonal flu vaccine	3.67	15.54
Contraceptive management	2.50	10.60
Pap test	2.06	8.72
Smoke and tobacco use cessation counseling	1.49	6.33
Human immunodeficiency virus test	1.49	6.30
Screening, brief intervention, and referral to treatment	0.73	3.08
Hepatitis C test	0.61	2.59
Mammogram	0.59	2.52
Hepatitis B test	0.54	2.30
Childhood lead test screening (ages 9-72 months)	0.48	2.04
Comprehensive and intermediate eye exams	0.48	2.03
<b>Total</b>	<b>23.59</b>	<b>100.00</b>

Source: GAO analysis of the Health Resources and Services Administration's 2015 Uniform Data System. | GAO-18-204R

Note: This table includes data for FQHCs that receive section 330 grants, as well as look-alikes. According to the Health Resources and Services Administration, 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. Numbers are rounded to the nearest hundredths and do not sum to totals due to rounding.

<sup>a</sup>Selected immunizations include vaccinations for hepatitis A, hemophilus influenza B, pneumococcal, diphtheria, tetanus, pertussis, mumps, measles, rubella, poliovirus, varicella, and hepatitis B child.

## Population Served and Health Services Provided by PPFA

In fiscal year 2015, PPFA affiliates reported providing nearly 9.5 million health services to 2.4 million individuals in the United States. (See table 8.) According to PPFA, as of 2015, 78 percent of individuals served by affiliate health centers had incomes at or below 150 percent of the federal poverty level and 84 percent were age 20 or older. According to PPFA’s annual report, the majority of services its affiliates provided in fiscal year 2015 were for the testing and treatment of sexually transmitted infections (45 percent), contraceptive services (30 percent), and other women’s health services (14 percent). Abortion services accounted for 3 percent of total health services provided by PPFA affiliates.

**Table 8: Reported Health Services Provided by PPFA Affiliates, Fiscal Year 2015**

Type of service	Medical service	Number of services
<b>Sexually transmitted infection testing and treatment</b>	• Sexually transmitted infection tests, women and men	3,559,075
	• Human immunodeficiency virus tests, women and men	645,218
	• Genital warts treatment	27,354
	• Other treatments	26,042
	<b>Total</b>	<b>4,266,689</b>
<b>Contraception</b>	• Reversible contraception clients, women <sup>a</sup>	1,936,360
	• Emergency contraception kits	767,830
	• Female sterilization procedures	585
	• Vasectomy clients	3,367
	• Other contraception services	100,673
<b>Total</b>	<b>2,808,815</b>	
<b>Cancer screening and prevention</b>	• Breast exams	321,700
	• Pap tests	293,799
	• Human papillomavirus vaccinations	22,443
	• Colposcopy procedures <sup>b</sup>	18,087
	• Loop electrosurgical excision procedures <sup>c</sup>	1,655
	• Cryotherapy procedures <sup>d</sup>	366
• Other diagnostic procedures <sup>e</sup>	7,184	
<b>Total</b>	<b>665,234</b>	
<b>Other women’s health services</b>	• Well woman exams	226,254
	• Pregnancy tests	1,079,836
	• Prenatal services	9,419
	• Miscarriage care	2,073
<b>Total</b>	<b>1,317,582</b>	
<b>Abortion services</b>	• Abortion procedures	328,348
	<b>Total</b>	<b>328,348</b>
<b>Other services</b>	• Family practice services, women and men <sup>f</sup>	39,231
	• Adoption referral to other agencies	2,889
	• Urinary tract infections treatments	58,036
	• Other procedures, women and men <sup>g</sup>	8,153
<b>Total</b>	<b>108,309</b>	

Source: Planned Parenthood Federation of America’s (PPFA) 2015-2016 annual report. | GAO-18-204R

Note: This table provides information on the types and amounts of health services PPFA affiliates provided in fiscal year 2015. For this same year, PPFA reported that 49 percent of its affiliates’ total income was from government health service reimbursements

and grants and that its affiliates also received income from non-government health services revenue, private contributions and bequests, and other operating revenue.

<sup>a</sup>Contraceptive methods include oral birth control pills, intrauterine devices, birth control implants, progestin-only injectable medication, combined hormone rings, and combined hormone patches.

<sup>b</sup>A colposcopy examination aids in the diagnosis and treatment of abnormal growth cells in the cervix.

<sup>c</sup>Loop electrosurgical excision procedure is a treatment for abnormal growths in the cervix.

<sup>d</sup>Cryotherapy is a treatment for abnormal growth in the cervix.

<sup>e</sup>Includes biopsies, samplings, ablations, and other gynecological surgeries.

<sup>f</sup>Some affiliate health centers offer primary care 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. Other affiliate health centers 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.

<sup>g</sup>Some examples in this category include Special Supplemental Nutrition Program for Women, Infants, and Children services (a federally funded nutrition program for low-income women, infants, and children up to age 5); pediatric care; transgender services; other adult preventive care; and high complexity visits, including infertility services.

### Enclosure III: Annual Reporting Requirements for Federally Qualified Health Centers under the Health Center Program

Federally qualified health centers (FQHC) operate as part of the Health Center Program administered by Bureau of Primary Health Care within the Health Resources and Services Administration (HRSA).<sup>25</sup> Under this program, FQHCs must annually report to HRSA a core set of data for each calendar year—known as the Uniform Data System.<sup>26</sup> One component of the Uniform Data System is the Universal Report, which is completed by all FQHCs and is comprised of 12 tables that provide data on patients, services, staffing, and financing of health centers.<sup>27</sup> (See table 9.) According to HRSA, these data provide a comprehensive picture of all activities within the scope of the Health Center Program.<sup>28</sup>

**Table 9: Twelve Tables in the Uniform Data System that Federally Quality Health Centers (FQHC) in HRSA's Health Center Program Must Report Annually**

Uniform Data System table name	Description of information to be provided by FQHC
Patient Origin	The number of patients served reported by ZIP code and by primary third party medical insurance source, if any.
Table 3A: Patients by age and gender	The number of patients by categories for age and gender.
Table 3B: Patients by Hispanic or Latino ethnicity, race, and language barriers to care	The number of patients by categories for race and by Hispanic/Latino ethnicity. Also identifies the number patients who have linguistic barriers to care.
Table 4: Selected patient characteristics	The number of patients by income (percent of poverty level) and primary third party medical insurance source. Reports on patient member months in managed care plans. Also reports the number of patients from targeted special populations, including persons who are homeless, migratory and seasonal agricultural workers, patients who are served by school based health centers, public housing patients, and patients who are veterans.

<sup>25</sup>The Health Center Program provides grants under section 330 of the Public Health Service Act (42 U.S.C § 254b). Some FQHCs meet all Health Center Program requirements, but do not receive federal grant funding. These centers, known as “look-alikes,” receive other benefits, such as higher reimbursement rates from the Medicare and Medicaid programs. For purposes of this report, FQHC refers to both look-alikes and those health centers that receive grants under section 330 of the Public Health Service Act. Other types of FQHCs, such as those funded by the Indian Health Service, are not included in this report.

<sup>26</sup>FQHCs submit data electronically through HRSA's Electronic Handbook. According to HRSA documentation, data from FQHCs are collected and reviewed annually to ensure compliance with legislative and regulatory requirements, improve health center performance and operations, and report overall program accomplishments.

<sup>27</sup>In addition to the 12 tables, FQHCS report on quality recognition and health information technology capabilities, including electronic health record interoperability. A sub-set of grantees who receive section 330 grants under the Bureau of Primary Health Care Health Center Program must also complete grant reports that include elements of the Universal Report. This enclosure focuses on the reporting requirements in the Universal Report, since it applies to all FQHCs.

<sup>28</sup>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 federal agencies. Such lines of business are not considered part of a FQHC's scope of project under the Health Center Program, and therefore, are not reflected in the Uniform Data System.

<b>Uniform Data System table name</b>	<b>Description of information to be provided by FQHC</b>
Table 5: Staffing and utilization	The annualized full-time equivalent of health center staff by position, the number of visits they rendered, and the number of patients they served by service category. Full-time equivalents include paid staff, volunteers, contracted personnel, interns, residents, and preceptors. Staff members are distributed into categories that reflect the types of services they provide. Major service categories include: medical care services, dental services, mental health services, substance abuse services, vision services, other professional health services, pharmacy services, enabling services, other program related services, non-clinical support, and facility.
Table 5A: Tenure for selected health center staff	The number of, and number of months served by, health center staff by position. Staff are reported in two categories: (1) full and part time staff; and (2) locum tenens, on-call, and other. <sup>a</sup>
Table 6A: Selected diagnoses and services rendered	For selected diagnoses within the areas of medical, mental health, and substance abuse, the number of visits where each of the specified diagnostic codes were reported, and the number of patients who had at least one visit where the specified diagnostic category was reported. For selected medical, mental health, substance abuse, vision, and dental services provided, the number of visits where the specified service codes were reported, and the number of patients who had at least one visit where the specified service category was reported. <sup>b</sup>
Table 6B: Quality of care measures	Number of patients provided specific services to measure performance in 13 clinical quality of care measures.
Table 7: Health outcomes and disparities	The number of deliveries and health status measures for birth weight, diabetes, and hypertension by categories for race and Hispanic/Latino ethnicity.
Table 8A: Financial costs	Direct and indirect expenses by service category. Major service categories include medical care services, dental services, mental health services, substance abuse services, vision services, other professional health services, pharmacy services, enabling services, other program related services, non-clinical support, and facility. <sup>c</sup>
Table 9D: Patient related revenue	For each payer source, the amount of charges, collections, supplemental payments, contractual allowances, self-pay sliding discounts, and self-pay bad debt write-off. The five major payer categories are Medicaid, Medicare, other public, private, and self-pay. Except for self-pay, each category has three sub-categories: non-managed care, capitated managed care, and fee-for-service managed care.
Table 9E: Other revenue	Non-patient income received. Revenue sources include grants from HRSA's Bureau of Primary Health Care, including Section 330 grants, other federal grants, and non-federal grants or contracts.

Source: GAO analysis of Health Resources and Services Administration's (HRSA) 2015 Uniform Data System reporting instructions for health centers. | GAO-18-204R

Note: The Health Center Program is administered by Bureau of Primary Health Care within HRSA.

<sup>a</sup>Locum tenens refer to individuals working at a health center on an "as needed" basis.

<sup>b</sup>According to HRSA documentation, this reporting is not expected to reflect the full range of diagnoses and services rendered by a health center. The diagnoses and services selected represent those that are prevalent among Health Center Program patients or which are generally regarded as sentinel indicators of access to primary care or are of special interest to HRSA. Diagnoses reported are those made only by a medical, dental, mental health, substance abuse, or vision provider.

<sup>c</sup>Enabling 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.

## Enclosure IV: Reported Federal Obligations and Disbursements to the Four Organizations, Fiscal Years 2013 through 2015

The Department of Health and Human Services (HHS) reported that it obligated approximately \$19.6 billion to three of the four organizations—federally qualified health centers (FQHC), International Planned Parenthood Federation (IPPF), and Planned Parenthood Federation of America (PPFA)—from fiscal years 2013 through 2015 through contracts, cooperative agreements, or grants. (See table 10.) HHS also reported that it disbursed about \$19 billion to these three organizations through cooperative agreements or grants during the same time frame.<sup>29</sup> HHS did not report obligating or disbursing funds to the fourth organization, Marie Stopes International, during this time frame.

**Table 10: Reported Obligations from the Department of Health and Human Services (HHS) to FQHCs, IPPF, and PPFA by HHS Awarding Office or Agency, Fiscal Years 2013-2015**

Dollars in millions				
Organization	2013	2014	2015	Total
<b>Federally qualified health centers (FQHC)<sup>a</sup></b>				
HHS office or agency				
Administration for Children and Families	1,087.89	1,037.70	1,118.50	<b>3,244.09</b>
Administration for Community Living <sup>a</sup>	7.00	6.38	29.96	<b>43.35</b>
Agency for Healthcare Research and Quality	11.68	7.52	20.10	<b>39.31</b>
Office of the Assistant Secretary for Preparedness and Response	0.00	0.00	5.01	<b>5.01</b>
Centers for Disease Control and Prevention	258.01	288.30	346.61	<b>892.92</b>
Centers for Medicare & Medicaid Services <sup>b</sup>	18.86	17.88	3.29	<b>40.02</b>
Food and Drug Administration	5.15	9.93	5.34	<b>20.42</b>
Health Resources and Services Administration	3,065.71	3,655.08	4,681.14	<b>11,401.93</b>
Indian Health Service	27.04	28.97	38.70	<b>94.71</b>
National Institutes of Health	1,123.45	1,148.41	1,105.35	<b>3,377.20</b>
Office of the Secretary	38.10	47.82	49.18	<b>135.11</b>
Program Support Center	0.44	0.00	0.54	<b>0.98</b>
Substance Abuse and Mental Health Services Administration	44.35	41.15	111.18	<b>196.68</b>
<b>Total FQHCs</b>	<b>5,687.69</b>	<b>6,289.14</b>	<b>7,514.91</b>	<b>19,491.74</b>
<b>International Planned Parenthood Federation (IPPF)<sup>c</sup></b>				
Office of the Secretary	0.72	0.73	0.76	<b>2.21</b>
<b>Total IPPF</b>	<b>0.72</b>	<b>0.73</b>	<b>0.76</b>	<b>2.21</b>
<b>Planned Parenthood Federation of America (PPFA)<sup>d</sup></b>				
Administration for Children and Families	1.66	1.54	1.13	<b>4.33</b>
Centers for Disease Control and Prevention	0.36	0.36	0.00	<b>0.72</b>
Centers for Medicare & Medicaid Services	0.66	0.64	0.90	<b>2.20</b>

<sup>29</sup>The term “disbursement” refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations. The amount HHS disbursed to these organizations in the form of contracts was not available for the time period of our review.



Dollars in millions				
Organization	2013	2014	2015	Total
HHS office or agency				
National Institutes of Health	0.05	0.02	0.01	<b>0.08</b>
Office of the Secretary	26.14	27.14	29.08	<b>82.37</b>
<b>Total PPFA</b>	<b>28.86</b>	<b>29.70</b>	<b>31.13</b>	<b>89.69</b>
<b>Total (FQHCs, IPPF, PPFA)</b>	<b>5,717.27</b>	<b>6,319.57</b>	<b>7,546.79</b>	<b>19,583.64</b>

Source: GAO analysis of HHS data. | GAO-18-204R

Note: This table shows amounts HHS reported obligating to three of the four organizations in the form of contracts, cooperative agreements, or grants from fiscal years 2013 through 2015. HHS did not report obligating funds to the fourth organization—Marie Stopes International—during the time period. Obligations in each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>FQHCs may be part of a larger organization, such as a state health department or a university. HHS's data system could not distinguish obligations to FQHCs from those to the larger organization. Thus, obligations reported in this table to FQHCs from HHS may over represent the dollars obligated as they may include obligations made to larger organizations. For example, HHS officials said that, based on the grant purposes, they believed that little to none of the grant funds obligated by the Administration for Community Living went to FQHCs.

<sup>b</sup>These amounts do not include payments to FQHCs for services they provided to Medicare and Medicaid beneficiaries.

<sup>c</sup>These amounts are HHS-reported obligations to an IPPF member association in Puerto Rico. HHS did not report obligating funding to IPPF, its regional offices, or any other of its member associations.

<sup>d</sup>These amounts are HHS-reported obligations to PPFA and 27 of its affiliates.

Tables 11, 12, 13, 14, and 15 provide more detail on the obligations and disbursements that HHS reported it made to FQHCs, IPPF, and PPFA from fiscal years 2013 through 2015.

**Table 11: Reported Disbursements from the Department of Health and Human Services (HHS) to FQHCs, IPPF, and PPFA by HHS Awarding Office or Agency, Fiscal Years 2013-2015**

Dollars in millions				
Organization	2013	2014	2015	Total
<b>Federally qualified health centers (FQHC)<sup>a</sup></b>				
Administration for Children and Families	1,032.21	1,070.50	1,097.56	<b>3,200.26</b>
Administration for Community Living <sup>a</sup>	5.74	8.30	9.91	<b>23.95</b>
Agency for Healthcare Research and Quality	19.57	12.22	10.40	<b>42.20</b>
Centers for Disease Control and Prevention	321.98	287.03	282.60	<b>891.62</b>
Centers for Medicare & Medicaid Services <sup>b</sup>	15.53	15.20	0.00	<b>30.74</b>
Food and Drug Administration	1.44	2.56	5.46	<b>9.46</b>
Health Resources and Services Administration	3,348.14	3,620.90	3,925.63	<b>10,894.68</b>
Indian Health Service	17.27	\$20.45	19.34	<b>57.06</b>
National Institutes of Health	1,220.93	1,069.78	1,093.65	<b>3,384.36</b>
Office of the Secretary	63.04	\$50.28	49.02	<b>162.33</b>
Substance Abuse and Mental Health Services Administration	48.06	\$36.44	33.63	<b>118.13</b>
<b>Total FQHCs</b>	<b>6,093.92</b>	<b>6,193.67</b>	<b>6,527.20</b>	<b>18,814.79</b>

Dollars in millions				
Organization	2013	2014	2015	Total
HHS office or agency				
<b>International Planned Parenthood Federation (IPPF)<sup>c</sup></b>				
Office of the Secretary	1.01	0.70	0.73	<b>2.44</b>
<b>Total IPPF</b>	<b>1.01</b>	<b>0.70</b>	<b>0.73</b>	<b>2.44</b>
<b>Planned Parenthood Federation of America (PPFA)<sup>d</sup></b>				
Administration for Children and Families	1.25	1.62	1.43	<b>4.31</b>
Centers for Disease Control and Prevention	0.39	0.37	0.29	<b>1.05</b>
Centers for Medicare & Medicaid Services	0.00	0.50	0.57	<b>1.07</b>
Office of the Secretary	25.80	26.14	26.34	<b>78.29</b>
<b>Total PPFA</b>	<b>27.44</b>	<b>28.64</b>	<b>28.63</b>	<b>84.71</b>
<b>Total (FQHC, IPPF, PPFA)</b>	<b>6,122.36</b>	<b>6,223.01</b>	<b>6,556.57</b>	<b>18,901.94</b>

Source: GAO analysis of HHS data. | GAO-18-204R

Note: This table shows amounts HHS reported disbursing to three of the four organizations in the form of cooperative agreements or grants from fiscal years 2013 through 2015. The amount HHS disbursed to these organizations in the form of contracts was not available for the time period of our review. HHS did not report disbursing funds to the fourth organization—Marie Stopes International—during this time period. Disbursements for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>FQHCs may be part of a larger organization, such as a state health department or a university. HHS's data system could not distinguish disbursements to FQHCs from those to the larger organization. Thus, disbursements reported in this table to FQHCs from HHS may over represent the dollars disbursed as they may include disbursements made to larger organizations. For example, HHS officials said that, based on the grant purposes, they believed that little to none of the grant funds disbursed by the Administration for Community Living went to FQHCs.

<sup>b</sup>These amounts do not include payments to FQHCs for services they provided to Medicare and Medicaid beneficiaries.

<sup>c</sup>These amounts are HHS-reported disbursements to an IPPF member association in Puerto Rico. HHS did not report disbursing funding to IPPF, its regional offices, or any other of its member associations.

<sup>d</sup>These amounts are HHS-reported disbursements to 27 PPFA affiliates.

**Table 12: The 10 Programs under Which the Department of Health and Human Services (HHS) Reported Obligating the Most Funding to Federally Qualified Health Centers (FQHC), Fiscal Years 2013-2015**

Program title – office or agency <sup>a</sup>	2013 (dollars in millions)	2014 (dollars in millions)	2015 (dollars in millions)	Total (dollars in millions)	Percent of total
Patient Protection and Affordable Care Act grants for new and expanded services under the Health Center Program (CFDA #: 93.527) – Health Resources and Services Administration	1,415.52	1,990.86	3,041.85	<b>6,448.23</b>	<b>33.55</b>
Consolidated health centers (community health centers, migrant health centers, health care for the homeless, and public housing primary care) (CFDA #: 93.224) - Health Resources and Services Administration	1,206.61	1,192.57	1,156.06	<b>3,555.24</b>	<b>18.50</b>
Temporary Assistance for Needy Families (CFDA #: 93.558) – Administration for Children and Families	336.93	340.50	344.15	<b>1,021.57</b>	<b>5.32</b>
Administrative (CFDA #: 93.000) – Office of the Secretary	145.75	66.54	212.32	<b>424.60</b>	<b>2.21</b>

<b>Program title – office or agency<sup>a</sup></b>	<b>2013 (dollars in millions)</b>	<b>2014 (dollars in millions)</b>	<b>2015 (dollars in millions)</b>	<b>Total (dollars in millions)</b>	<b>Percent of total</b>
Cardiovascular diseases research (CFDA #: 93.837) – National Institutes of Health	126.26	126.58	134.90	<b>387.74</b>	<b>2.02</b>
Child care mandatory and matching funds of the child care and development fund (CFDA #: 93.596) – Administration for Children and Families	122.78	122.60	123.19	<b>368.58</b>	<b>1.92</b>
Allergy and infectious diseases research (CFDA #: 93.855) – National Institutes of Health	126.20	109.03	94.73	<b>329.96</b>	<b>1.72</b>
Head Start (CFDA #: 93.600) – Administration for Children and Families	109.42	115.55	103.74	<b>328.71</b>	<b>1.71</b>
Diabetes, digestive, and kidney diseases extramural research (CFDA #: 93.847) – National Institutes of Health	95.61	101.96	83.78	<b>281.34</b>	<b>1.46</b>
Acquired immunodeficiency syndrome education and training centers (CFDA #:93.145 – Health Resources and Services Administration	86.95	91.84	92.07	<b>270.87</b>	<b>1.41</b>
<b>Total</b>	<b>3,772.01</b>	<b>4,258.04</b>	<b>5,386.78</b>	<b>13,416.83</b>	<b>69.81</b>

Source: GAO analysis of HHS data. | GAO-18-204R

Note: This table shows the programs under which HHS reported obligating the most funding to FQHCs through cooperative agreements or grants from fiscal years 2013 through 2015. This table does not include the amount HHS obligated to FQHCs through contracts, because the Catalog of Federal Domestic Assistance (CFDA) does not apply to contracts. This table also does not include obligations from the Centers for Medicare & Medicaid Services totaling approximately \$31 million from fiscal years 2013 through 2015, because the agency did not provide its obligations data by CFDA. FQHCs may be part of a larger organization, such as a state health department or a university. HHS’s data system could not distinguish obligations to FQHCs from those to the larger organization. Thus, obligations reported in this table to FQHCs from HHS may over represent the dollars obligated as they may include obligations made to larger organizations. Obligations for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>This column lists the federal programs as reported in the 2015 CFDA, its corresponding CFDA number, and the HHS office or agency administering the program.

**Table 13: The 10 Programs under Which the Department of Health and Human Services (HHS) Reported Disbursing the Most Funding to Federally Qualified Health Centers (FQHC), Fiscal Years 2013-2015**

<b>Program title – office or agency<sup>a</sup></b>	<b>2013 (dollars in millions)</b>	<b>2014 (dollars in millions)</b>	<b>2015 (dollars in millions)</b>	<b>Total (dollars in millions)</b>	<b>Percent of total</b>
Patient Protection and Affordable Care Act (PPACA) grants for new and expanded services under the Health Center Program (CFDA #: 93.527) – Health Resources and Services Administration	1,237.57	1,696.68	2,200.56	<b>5,134.81</b>	<b>27.34</b>
Consolidated health centers (community health centers, migrant health centers, health care for the homeless, and public housing primary care) (CFDA #: 93.224) - Health Resources and Services Administration	1,228.62	1,126.66	1,084.17	<b>3,439.44</b>	<b>18.31</b>
Temporary Assistance for Needy Families (CFDA #: 93.558) – Administration for Children and Families)	307.28	346.39	342.53	<b>996.21</b>	<b>5.30</b>

<b>Program title – office or agency<sup>a</sup></b>	<b>2013 (dollars in millions)</b>	<b>2014 (dollars in millions)</b>	<b>2015 (dollars in millions)</b>	<b>Total (dollars in millions)</b>	<b>Percent of total</b>
PPACA grants for capital development in health centers (CFDA #: 93.526) – Health Resources and Services Administration	356.79	336.36	179.56	<b>872.71</b>	<b>4.65</b>
Cardiovascular diseases research (CFDA #: 93.837) – National Institutes of Health	141.50	117.15	127.45	<b>386.10</b>	<b>2.06</b>
Child care mandatory and matching funds of the child care and development fund (CFDA #: 93.596) – Administration for Children and Families	120.67	118.19	122.79	<b>361.66</b>	<b>1.93</b>
Allergy and infectious diseases research (CFDA #: 93.855) – National Institutes of Health	139.98	121.88	99.25	<b>361.11</b>	<b>1.92</b>
Head Start (CFDA #: 93.600) – Administration for Children and Families	110.56	103.78	110.77	<b>325.11</b>	<b>1.73</b>
Diabetes, digestive, and kidney diseases extramural research (CFDA #: 93.847) – National Institutes of Health	102.10	87.26	95.70	<b>285.07</b>	<b>1.52</b>
Administrative (CFDA #: 93.000) Office of the Secretary	105.74	56.63	120.51	<b>282.87</b>	<b>1.51</b>
<b>Total</b>	<b>3,850.81</b>	<b>4,110.98</b>	<b>4,483.30</b>	<b>12,445.10</b>	<b>66.25</b>

Source: GAO analysis of HHS data. | GAO-18-204R

Note: This table shows the programs under which HHS reported disbursing the most funding to FQHCs through cooperative agreements or grants from fiscal years 2013 through 2015. This table does not include the amount HHS disbursed to FQHCs through contracts, because the Catalog of Federal Domestic Assistance (CFDA) does not apply to contracts. Further, the amount HHS disbursed to FQHCs in the form of contracts was not available for the time period of our review. This table also does not include disbursements from the Centers for Medicare & Medicaid Services totaling approximately \$31 million from fiscal years 2013 through 2015, because the agency did not provide its disbursement data by CFDA. FQHCs may be part of a larger organization, such as a state health department or a university. HHS's data system could not distinguish disbursements to FQHCs from those to the larger organization. Thus, disbursements reported in this table to FQHCs from HHS may over represent the dollars disbursed as they may include disbursements made to larger organizations. Disbursements for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>This column lists the federal programs as reported in the 2015 CFDA, its corresponding CFDA number, and the HHS office or agency administering the program.

**Table 14: The Programs under Which the Department of Health and Human Services (HHS) Reported Obligating Funding to Planned Parenthood Federation of America (PPFA), Fiscal Years 2013-2015**

Dollars in million				
<b>Program title – office or agency<sup>a</sup></b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Family planning services (CFDA #: 93.217) – Office of the Secretary	20.42	20.24	22.90	<b>63.55</b>
Teenage Pregnancy Prevention Program (CFDA #: 93.297) – Office of the Secretary	5.35	5.09	5.68	<b>16.12</b>
Administration (CFDA #: 93.000) – Office of the Secretary <sup>b</sup>	1.33	2.45	0.90	<b>4.67</b>
Patient Protection and Affordable Care Act Personal Responsibility Education Program (CFDA #: 93.092) – Administration for Children and Families	0.69	0.00	1.13	<b>1.82</b>
Family planning: service delivery improvement research grants (CFDA #: 93.974) – Office of Population Affairs	0.00	1.23	0.51	<b>1.74</b>
Human immunodeficiency virus prevention activities: non-governmental organization based (CFDA #: 93.939) – Centers for Disease Control and Prevention	0.36	0.36	0.00	<b>0.72</b>
Prevention and public health fund cooperative agreement to support navigators in federally facilitated and state partnership exchanges (CFDA #: 93.750) – Centers for Medicare & Medicaid Services	0.66	0.00	0.00	<b>0.66</b>
Cooperative agreements to improve the health status of minority populations (CFDA #: 93.004) – Office of Minority Health	0.00	0.32	0.00	<b>0.32</b>
<b>Total</b>	<b>28.81</b>	<b>29.68</b>	<b>31.11</b>	<b>89.61</b>

Source: GAO analysis of HHS data. | GAO-18-204R

Note: This table shows the programs under which HHS reported obligating funding to PPFA through cooperative agreements or grants from fiscal years 2013 through 2015. This table does not include the amount HHS obligated to PPFA through contracts, because the Catalog of Federal Domestic Assistance (CFDA) does not apply to contracts. Obligations for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>This column lists the federal programs as reported in the 2015 CFDA, its corresponding CFDA number, and the HHS office or agency administering the program.

<sup>b</sup>The 2015 CDFA does not assign a program to this number; rather, HHS officials told us that this is an administrative CFDA used by the Office of the Secretary.

**Table 15: The Programs under Which the Department of Health and Human Services (HHS) Reported Disbursing Funding to Planned Parenthood Federation of America (PPFA), Fiscal Years 2013-2015**

Dollars in millions				
<b>Program title – office or agency<sup>a</sup></b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Family planning services (CFDA #: 93.217) – Office of the Secretary	20.34	19.41	20.25	<b>60.01</b>
Teenage Pregnancy Prevention Program (CFDA #: 93.297) – Office of the Secretary	5.21	6.42	4.93	<b>16.56</b>
Administration (CFDA #: 93.000) – Office of the Secretary <sup>b</sup>	0.04	1.08	1.77	<b>2.89</b>
Patient Protection and Affordable Care Act Personal Responsibility Education Program (CFDA #: 93.092) – Administration for Children and Families	1.25	0.78	0.18	<b>2.22</b>
Human immunodeficiency virus prevention activities: non-governmental organization based (CFDA #: 93.939) – Centers for Disease Control and Prevention	0.39	0.37	0.29	<b>1.05</b>
Family planning: service delivery improvement research grants (CFDA #: 93.974) – Office of Population Affairs	0.14	0.08	0.82	<b>1.04</b>
Cooperative agreements to improve the health status of minority populations (CFDA #: 93.004) – Office of Minority Health	0.00	0.00	0.29	<b>0.29</b>
Human immunodeficiency virus prevention programs for women (93.015) – Office of the Secretary	0.07	0.00	0.00	<b>0.07</b>
Prevention and public health fund cooperative agreement to support navigators in federally facilitated and state partnership exchanges (CFDA #: 93.750) – Centers for Medicare & Medicaid Services	0.00	0.50	0.09	<b>0.59</b>
<b>Total</b>	<b>27.44</b>	<b>28.64</b>	<b>28.63</b>	<b>84.71</b>

Source: GAO analysis of HHS data. | GAO-18-204R

Note: This table shows the programs under which HHS reported disbursing funding to PPFA through cooperative agreements or grants from fiscal years 2013 through 2015. This table does not include the amount HHS disbursed to PPFA through contracts, because the Catalog of Federal Domestic Assistance (CFDA) does not apply to contracts. Further, the amount HHS disbursed to PPFA in the form of contracts was not available for the time period of our review. Disbursements for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>This column lists the federal programs as reported in the 2015 CFDA, its corresponding CFDA number, and the HHS office or agency administering the program.

<sup>b</sup>The 2015 CDFA does not assign a program to this number; rather, HHS officials told us that this is an administrative CFDA used by the Office of the Secretary.

USAID reported that it obligated approximately \$76 million to two of the four organizations—IPPF and MSI—from fiscal years 2013 through 2015 through contracts, cooperative agreements, or grants. (See table 16.) USAID also disbursed about \$67.7 million to IPPF and MSI. (See table 17.) USAID did not report obligating or disbursing funds to FQHCs or PPFA during the time frame.

**Table 16: Reported Obligations from the U.S. Agency for International Development (USAID) to IPPF and MSI, Fiscal Years 2013-2015**

Dollars in millions				
Organization	2013	2014	2015	Total
International Planned Parenthood Federation (IPPF) <sup>a</sup>	2.49	3.78	5.32	11.59
Marie Stopes International (MSI) <sup>b</sup>	8.18	34.17	21.58	63.93
<b>Total</b>	<b>10.67</b>	<b>37.94</b>	<b>26.91</b>	<b>75.52</b>

Source: GAO analysis of USAID data. | GAO-18-204R

Note: This table show amounts USAID reported obligating to two of the four organizations in the form of contracts, cooperative agreements, or grants. USAID did not report obligating funds to federally qualified health centers or Planned Parenthood Federation of America during the time period. Obligations for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>These amounts are USAID-reported obligations to IPPF and seven IPPF member associations.

<sup>b</sup>These amounts are USAID-reported obligations to MSI and six MSI affiliates.

**Table 17: Reported Disbursements from the U.S. Agency for International Development (USAID) to International Planned Parenthood Federation and Marie Stopes International, Fiscal Years 2013-2015**

Dollars in millions				
Organization	2013	2014	2015	Total
International Planned Parenthood Federation <sup>a</sup>	2.48	3.78	3.09	9.35
Marie Stopes International <sup>b</sup>	8.18	34.17	16.02	58.36
<b>Total</b>	<b>10.65</b>	<b>37.94</b>	<b>19.11</b>	<b>67.71</b>

Source: GAO analysis of USAID data. | GAO-18-204R

Note: This table shows amounts that USAID reported disbursing to two of the four organizations in the form of contracts, cooperative agreements, or grants from fiscal years 2013 through 2015. USAID did not report disbursing funds to federally qualified health centers or Planned Parenthood Federation of America during the time period. Disbursements for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>These amounts are USAID-reported disbursements to International Planned Parenthood Federation and seven International Planned Parenthood Federation member associations.

<sup>b</sup>These amounts are USAID-reported disbursements to Marie Stopes International and six Marie Stopes International affiliates.

Tables 18, 19, 20, and 21 provide more detail on the obligations and disbursements that USAID reported it made to IPPF and MSI from fiscal years 2013 through 2015.

**Table 18: Reported Obligations from the U.S. Agency for International Development (USAID) to International Planned Parenthood Federation for Health-Related Program Areas, Fiscal Years 2013-2015**

Dollars in millions				
USAID program area	2013	2014	2015	Total
Family planning and reproductive health	0.60	2.50	5.12	<b>8.22</b>
Human immunodeficiency virus and acquired immune deficiency syndrome	1.03	0.65	0.20	<b>1.88</b>
Maternal and child health	0.21	0.09	0.00	<b>0.29</b>
Tuberculosis	0.06	0.05	0.00	<b>0.11</b>
<b>Total</b>	<b>1.89</b>	<b>3.28</b>	<b>5.32</b>	<b>10.50</b>

Source: GAO analysis of USAID data. | GAO-18-204R

Note: USAID also reported obligating funding to International Planned Parenthood Federation for non-health-related activities in fiscal years 2013 and 2014. In fiscal year 2013, USAID obligated \$600,000 for local government and decentralization activities to promote good government. In fiscal year 2014, USAID obligated \$5,000 for activities related to civic participation and \$490,187 for activities related to policies, regulations, and systems to serve and protect vulnerable populations. Obligations for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

**Table 19: Reported Disbursements from the U.S. Agency for International Development (USAID) to International Planned Parenthood Federation for Health-Related Program Areas, Fiscal Years 2013-2015**

Dollars in millions				
USAID program area	2013	2014	2015	Total
Family planning and reproductive health	0.60	2.50	2.89	<b>5.99</b>
Human immunodeficiency virus and acquired immune deficiency syndrome	1.03	0.65	0.20	<b>1.88</b>
Maternal and child health	0.21	0.09	0.00	<b>0.29</b>
Tuberculosis	0.06	0.05	0.00	<b>0.11</b>
<b>Total</b>	<b>1.89</b>	<b>3.28</b>	<b>3.09</b>	<b>8.27</b>

Source: GAO analysis of USAID data. | GAO-18-204R

Note: USAID also reported disbursing funding to International Planned Parenthood Federation for non-health-related activities in fiscal years 2013 and 2014. In fiscal year 2013, USAID disbursed \$581,846 for local government and decentralization activities to promote good government. In fiscal year 2014, USAID disbursed \$5,000 for activities related to civic participation and \$490,187 for activities related to policies, regulations, and systems to serve and protect vulnerable populations. Disbursements for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.



**Table 20: Reported Obligations from the U.S. Agency for International Development (USAID) to Marie Stopes International, Fiscal Years 2013-2015**

Dollars in millions				
<b>USAID program area</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Family planning and reproductive health	6.98	27.82	20.18	<b>54.98</b>
Human immunodeficiency virus and acquired immune deficiency syndrome	1.20	1.00	1.00	<b>3.20</b>
Maternal and child health	0.00	5.35	0.40	<b>5.75</b>
<b>Total</b>	<b>8.18</b>	<b>34.17</b>	<b>21.58</b>	<b>63.93</b>

Source: GAO analysis of USAID data. | GAO-18-204R

**Table 21: Reported Disbursements from the U.S. Agency for International Development (USAID) to Marie Stopes International, Fiscal Years 2013-2015**

Dollars in millions				
<b>USAID program area</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Family planning and reproductive health	6.98	27.82	15.50	<b>50.29</b>
Human immunodeficiency virus and acquired immune deficiency syndrome	1.20	1.00	0.24	<b>2.44</b>
Maternal and child health	0.00	5.35	0.28	<b>5.63</b>
<b>Total</b>	<b>8.18</b>	<b>34.17</b>	<b>16.02</b>	<b>58.36</b>

Source: GAO analysis of USAID data. | GAO-18-204R

Note: Disbursements for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

In addition to HHS, 37 other federal agencies reported obligating about \$6.9 billion to FQHCs in the form of contracts, cooperative agreements, or grants. The majority of this—nearly \$6.7 billion—was made through grants or cooperative agreements, and 25 federal programs accounted for approximately 84 percent of obligations through cooperative agreements or grants. (See table 22.)

**Table 22: The 25 Federal Programs under Which Federal Agencies Other than HHS Reported Obligating the Most Funding to Federally Qualified Health Centers (FQHC), Fiscal Years 2013-2015**

Dollars in millions				
<b>Federal agency</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
<b>Program title<sup>a</sup></b>				
<b>Department of Agriculture</b>				
Child and Adult Care Food Program (CFDA #: 10.558)	21.05	20.14	26.39	<b>67.58</b>
Cooperative extension service (CFDA #: 10.500)	32.59	28.82	23.50	<b>84.91</b>
National School Lunch Program (CFDA #: 10.555)	269.76	281.94	369.55	<b>921.25</b>

Dollars in millions				
<b>Federal agency</b>				
Program title <sup>a</sup>	2013	2014	2015	Total
Payments to agricultural experiment stations under the Hatch Act (CFDA #: 10.203)	13.32	14.88	14.77	42.97
Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA #: 10.557)	728.25	742.52	703.47	2,174.24
State administrative matching grants for the Supplemental Nutrition Assistance Program (CFDA #: 10.561)	84.56	98.18	101.67	284.41
<b>Department of Defense</b>				
Basic and applied scientific research (CFDA #: 12.300)	12.29	31.75	19.63	63.66
Military medical research and development (CFDA #: 12.420)	36.43	39.77	63.04	139.24
<b>Department of Education</b>				
Rehabilitation services; vocational rehabilitation grants to states (CFDA #: 84.126)	62.01	101.63	108.48	272.12
Special education-grants for infants and families (CFDA #: 84.181)	37.34	39.60	40.19	117.13
<b>Department of Energy</b>				
Office of Science Financial Assistance Program (CFDA #: 81.049)	32.79	46.35	37.71	116.85
<b>Department of Housing and Urban Development</b>				
Community development block grants/entitlement grants (CFDA #: 14.218)	29.80	28.79	22.23	80.82
Continuum of Care Program (CFDA #: 14.267)	48.68	10.67	20.42	79.76
<b>Department of the Interior</b>				
Economic, social, and political development of the territories (CFDA #: 15.875)	27.90	25.12	24.95	77.96
Tribal self-governance (CFDA #: 15.022)	25.67	25.30	28.92	79.90
<b>Department of Transportation</b>				
Highway planning and construction (CFDA #: 20.205)	23.08	31.55	90.04	144.67
<b>Environmental Protection Agency</b>				
Capitalization grants for clean water state revolving funds (CFDA #: 66.458)	12.05	12.66	12.59	37.30
<b>National Aeronautics and Space Administration</b>				
Science (CFDA #: 43.001)	10.91	11.98	13.60	36.50
<b>National Science Foundation</b>				
Biological sciences (CFDA #: 47.074)	34.57	19.70	20.87	75.13
Computer and information science and engineering (CFDA #: 47.070)	43.40	37.37	39.40	120.17
Education and human resources (CFDA #: 47.076)	39.74	33.37	45.05	118.16

Dollars in millions				
<b>Federal agency</b>				
Program title <sup>a</sup>	2013	2014	2015	Total
Engineering grants (CFDA #: 47.041)	64.90	57.81	58.62	<b>181.33</b>
Geosciences (47.050)	21.45	19.59	20.28	<b>61.31</b>
Mathematical and physical sciences (CFDA #: 47.049)	54.32	46.34	54.71	<b>155.37</b>
Polar programs (CFDA #: 47.078)	1.46	40.87	28.57	<b>70.90</b>
<b>Total</b>	<b>1,768.34</b>	<b>1,846.68</b>	<b>1,988.64</b>	<b>5,603.66</b>

Source: GAO analysis of USASpending.gov data. | GAO-18-204R

Notes: FQHCs may be part of a larger organization, such as a state health department or a university. Data from USASpending.gov did not distinguish obligations to FQHCs from those to the larger organization. Thus, obligations reported to FQHCs may over represent the dollars obligated as they may include obligations made to larger organizations.

This table shows the 25 federal programs under which federal agencies, other than the Department of Health and Human Services (HHS), reported obligating the most funding to FQHCs in the form of cooperative agreements or grants. These 25 programs accounted for approximately 84 percent of the nearly \$6.7 billion obligated to FQHCs in the form of cooperative agreements or grants. These agencies also obligated about \$1.1 billion under an additional 387 programs through cooperative agreements or grants. In addition, federal agencies obligated funding to FQHCs through contracts totaling about \$200 million across the three years. The federal agencies not included in the table that also obligated funding to FQHCs are Appalachian Regional Commission, Consumer Product Safety Commission, Corporation for National and Community Service, Court Services and Offender Supervision Agency, Delta Regional Authority, Denali Commission, Department of Commerce, Department of Homeland Security, Department of Justice, Department of Labor, Department of State, Department of the Treasury, Department of Veterans Affairs, Equal Employment Opportunity Commission, Executive Office of the President, General Services Administration, International Boundary and Water Commission, International Trade Commission, National Endowment for the Arts, National Endowment for the Humanities, National Foundation on the Arts and the Humanities, Nuclear Regulatory Commission, Office of Personnel Management, Pretrial Services Agency, Small Business Administration, the Smithsonian Institution, and the Social Security Administration. Obligations for each year are rounded to the nearest hundredths and may not sum due to totals rounding.

<sup>a</sup>This column lists the federal program as reported in the 2015 Catalog of Federal Domestic Assistance (CFDA), its corresponding CFDA number, and the agency administering the program.

## Enclosure V: Reported Expenditures of Federal Funding by the Four Organizations, Years 2013 through 2015

All four organizations—federally qualified health centers (FQHC), International Planned Parenthood Federation (IPPF), Marie Stopes International (MSI), and Planned Parenthood Federation of America (PPFA)—reported expending federal funding from years 2013 through 2015.<sup>30</sup> FQHCs reported expending over \$11 billion during this time period, primarily for funding they received from grants through the Health Resources and Services Administration—an agency within the Department of Health and Human Services. (See table 23.)

**Table 23: Reported Expenditures of Federal Funding by Federally Qualified Health Centers (FQHC), Calendar Years 2013-2015**

Dollars in millions				
Grant type	2013	2014	2015	Total
Health Resources and Services Administration (HRSA) grants <sup>a</sup>	2,832.14	3,209.60	3,701.02	<b>9,742.76</b>
Other federal grants <sup>b</sup>	503.33	502.96	471.71	<b>1,478.00</b>
<b>Total</b>	<b>3,335.47</b>	<b>3,712.56</b>	<b>4,172.73</b>	<b>11,220.76</b>

Source: GAO analysis of 2013, 2014, and 2015 data from HRSA's Uniform Data System. | GAO-18-204R

Note: FQHCs operate as part of the Health Center Program administered by the Bureau of Primary Health within HRSA. The Health Center Program provides grants to FQHCs under section 330 of the Public Health Service Act (42 U.S.C § 254b). Some FQHCs meet all Health Center Program requirements, but do not receive federal grant funding. However, these centers, which are known as "look-alikes," receive other benefits, such as higher reimbursement rates from the Medicare and Medicaid programs. These expenditure data include expenditures of FQHCs that receive section 330 grants, as well as look-alikes. The data do not include Medicaid and Medicare reimbursements or funding for separate lines of business that FQHCs may operate outside of the Health Center Program. Expenditures by FQHCs do not include those from indirect federal funding. Expenditure data are based on calendar year.

<sup>a</sup>Only FQHCs that receive section 330 grants are included in this row.

<sup>b</sup>This category includes funding from a variety of sources, such as the Ryan White program and Medicare and Medicaid Electronic Health Record Incentive Program grants. According to HRSA, the most common "other federal" grants reported are from HHS agencies—the Indian Health Service, Office of Minority Health, and Substance Abuse and Mental Health Services Administration—and the Department of Housing and Urban Development.

Table 24 shows expenditures of Health Center Program grants by the four types of health centers, for those FQHCs that received section 330 grants.

**Table 24: Reported Expenditures of Section 330 Grants by Type of Federally Qualified Health Center (FQHC), Calendar Years 2013-2015**

Dollars in millions				
Type of FQHC	2013	2014	2015	Total
Community health center	2,072.19	2,417.14	2,900.73	<b>7,390.06</b>
Health care for the homeless	213.05	246.84	297.69	<b>757.59</b>

<sup>30</sup>In this report, we use the term "federal funding" to mean funding awarded by federal agencies in the form of contracts, cooperative agreements, or grants. The term expenditure refers to the actual spending of money by entities that receive federal funding, 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.

Dollars in millions				
Type of FQHC	2013	2014	2015	Total
Migrant health center	209.18	244.69	299.60	<b>753.46</b>
Public housing primary care	36.75	40.05	50.72	<b>127.53</b>
<b>Total</b>	<b>2,531.17</b>	<b>2,948.72</b>	<b>3,548.74</b>	<b>9,028.63</b>

Source: GAO analysis of 2013, 2014, and 2015 data from Health Resources and Services Administration's Uniform Data System. | GAO-18-204R

Note: The Health Center Program provides grants to FQHCs under section 330 of the Public Health Service Act (42 U.S.C § 254b). Expenditure data are based on calendar year. Amounts for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

IPPF reported expenditures of federal funds totaling approximately \$4 million by its central office and its western hemisphere regional office from fiscal years 2013 through 2015. These expenditures were of funding they received directly and indirectly from the U.S. Agency for International Development (USAID). (See table 25.)

**Table 25: International Planned Parenthood Federation (IPPF) Central Office's and Western Hemisphere Regional Office's Reported Expenditures of Federal Funding, by U.S. Agency for International Development Program and Funding Type (Direct and Indirect), Fiscal Years 2013-2015**

Dollars in millions									
Organization Program title	2013		2014		2015		2013-2015		Total (direct and indirect)
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Total direct	Total indirect	
<b>International Planned Parenthood Federation central office</b>									
Evidence project	0.00	0.02	0.00	0.23	0.00	0.21	0.00	0.46	<b>0.46</b>
Leadership, management and governance project	0.00	0.16	0.00	0.24	0.00	0.25	0.00	0.65	<b>0.65</b>
Support for international family planning organizations 2	0.00	0.00	1.09	0.00	1.53	0.00	2.61	0.00	<b>2.61</b>
<b>Total International Planned Parenthood Federation central office</b>	<b>0.00</b>	<b>0.17</b>	<b>1.09</b>	<b>0.47</b>	<b>1.53</b>	<b>0.46</b>	<b>2.61</b>	<b>1.10</b>	<b>3.72</b>
<b>International Planned Parenthood Federation western hemisphere regional office</b>									
Caribbean human immunodeficiency virus prevention services	0.00	0.00	0.00	0.02	0.00	0.03	0.00	0.05	<b>0.05</b>

Dollars in millions

Organization Program title	2013		2014		2015		2013-2015		Total (direct and indirect)
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Total direct	Total indirect	
Central America and Mexico human immunodeficiency virus and acquired immune deficiency syndrome program: combination prevention for most-at-risk populations	0.00	0.08	0.00	0.07	0.00	0.15	0.00	0.30	0.30
<b>Total International Planned Parenthood Federation western hemisphere regional office</b>	<b>0.00</b>	<b>0.08</b>	<b>0.00</b>	<b>0.09</b>	<b>0.00</b>	<b>0.18</b>	<b>0.00</b>	<b>0.34</b>	<b>0.34</b>
<b>Total</b>	<b>0.00</b>	<b>0.25</b>	<b>1.09</b>	<b>0.56</b>	<b>1.53</b>	<b>0.64</b>	<b>2.61</b>	<b>1.45</b>	<b>4.06</b>

Source: GAO analysis of IPPF expenditure data. | GAO-18-204R

Note: Direct funding refers to federal funds made available through an award received directly from a federal agency. Indirect funding refers to federal funds made available through a sub-award from a nonfederal entity. Expenditures of federal funding by IPPF's central office represents consolidated expenditures of U.S. federal awards and sub-awards by IPPF's central office and six regional offices. Expenditures of federal funding by IPPF's western hemisphere regional office represent additional expenditures of federal sub-awards received by the regional office, independent of the central office. According to IPPF officials, no other regional office received federal awards or sub-awards independently of the central office from fiscal years 2013 through 2015. These data do not include expenditure of U.S. federal awards and sub-awards that may have been received by IPPF member associations independent of the central office or western hemisphere regional office. Expenditure data are based on a 12-month fiscal year, January 1 through December 31. Expenditures are rounded to the nearest hundredths and may not sum to totals due to rounding.

According to available audit reports submitted to USAID, four IPPF member associations reported expending an additional \$10 million in funding they received directly or indirectly from USAID. (See table 26.) This additional \$10 million, with the approximately \$4 million in expenditures reported by IPPF's central office and its western hemisphere regional office, results in almost \$14 million in combined IPPF expenditures of federal funding from fiscal years 2013 through 2015.

**Table 26: International Planned Parenthood Federation (IPPF) Member Associations’ Reported Expenditures of Federal Funding from USAID, Fiscal Years 2013-2015**

Dollars in millions

<b>Organization – program title</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
<b>Asociación Hondureña de Planificación</b> – access and expansion of family planning service for marginal rural population	0.59 <sup>a</sup>	N/A	N/A	0.59
<b>Centro de Investigación, Educación y Servicios</b> – family planning and reproductive health services	2.35 <sup>b</sup>	N/A	N/A	2.35
<b>Reproductive Health Association of Cambodia</b> – together for good health program	5.06 <sup>c</sup>	N/A	N/A	5.06
<b>Reproductive Health Uganda</b> – community based human immunodeficiency virus and acquired immune deficiency syndrome prevention, care and support services	1.23	0.68 <sup>d</sup>	N/A	1.91
<b>Total</b>	<b>9.23</b>	<b>0.68</b>	<b>N/A</b>	<b>9.91</b>

Legend: N/A = Not applicable (no expenditure data was reported).

Source: GAO analysis of IPPF expenditure data from audit reports submitted to the U.S. Agency for International Development (USAID). | GAO-18-204R

Note: These data come from expenditures reported in audit reports submitted to the USAID for those affiliates who met the reporting threshold of \$300,000 or more in expenditures of USAID funding (direct or indirect) in a fiscal year. These data were not available by funding type (i.e., direct and indirect).

<sup>a</sup>Expenditure amount is for 15 months of data, from January 2013 to March 2014.

<sup>b</sup>Expenditure amount is for 7 months of data, from January to July 2013.

<sup>c</sup>Expenditure amount is for 15 months of data, from January 2013 to March 2014.

<sup>d</sup>Expenditure amount is for 8 months of data, from January to August 2014.

According to expenditure data provided by MSI, MSI and its affiliates expended about \$107 million in funding they received directly and indirectly from USAID. (See tables 27 and 28.) MSI did not report expending funds from any other federal agency.

**Table 27: Marie Stopes International (MSI) and Its Affiliates' Reported Expenditures of Federal Funding from the U.S. Agency for International Development (USAID), by Funding Type (Direct and Indirect), Fiscal Years 2013-2015**

Dollars in millions

Organization name	2013		2014		2015		2013-2015		Total (direct and indirect)
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Total direct	Total indirect	
Marie Stopes International Headquarters	7.51	0.35	9.29	0.59	4.28	0.19	21.07	1.13	<b>22.21</b>
Banja La Mtsogolo (Malawi)	1.04	0.29	1.47	0.00	0.97	0.00	3.48	0.29	<b>3.77</b>
Marie Stopes International Australia <sup>a</sup>	0.01	0.03	0.00	0.04	0.01	0.04	0.02	0.10	<b>0.13</b>
Marie Stopes International Burkina Faso	0.26	0.00	0.70	0.00	0.40	0.00	1.36	0.00	<b>1.36</b>
Marie Stopes International Cambodia	0.58	0.00	0.24	0.14	0.13	0.24	0.95	0.38	<b>1.33</b>
Marie Stopes International Ethiopia <sup>b</sup>	0.73	0.09	0.67	0.24	0.91	0.00	2.31	0.33	<b>2.64</b>
Marie Stopes International Ghana	0.70	0.43	0.04	0.00	0.04	0.00	0.78	0.43	<b>1.21</b>
Marie Stopes International Mali	0.00	0.00	0.00	0.00	0.03	0.32	0.03	0.32	<b>0.35</b>
Marie Stopes International Myanmar	0.00	1.11	0.00	1.43	0.00	1.21	0.00	3.75	<b>3.75</b>
Marie Stopes International Nepal <sup>c</sup>	0.00	0.00	0.00	0.00	0.09	0.00	0.09	0.00	<b>0.09</b>
Marie Stopes International Niger	0.00	0.00	0.08	0.00	0.20	0.00	0.28	0.00	<b>0.28</b>
Marie Stopes International Organisation Nigeria	0.12	0.39	1.76	0.07	2.29	0.00	4.18	0.45	<b>4.63</b>
Marie Stopes International Senegal	0.04	0.00	0.32	0.00	0.51	0.00	0.87	0.00	<b>0.87</b>
Marie Stopes International South Sudan <sup>d</sup>	0.23	0.00	0.00	0.00	0.00	0.00	0.23	0.00	<b>0.23</b>



Dollars in millions

Organization name	2013		2014		2015		2013-2015		Total (direct and indirect)
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Total direct	Total indirect	
Marie Stopes International Uganda	0.00	0.00	0.00	0.00	4.31	0.00	4.31	0.00	4.31
Marie Stopes International Zambia Ltd <sup>e</sup>	0.00	0.00	0.02	0.00	0.05	0.00	0.07	0.00	0.07
Marie Stopes Kenya Ltd	0.00	0.00	0.03	0.00	0.00	0.00	0.03	0.00	0.03
Marie Stopes Madagascar	2.67	0.00	2.73	0.00	3.62	0.00	9.02	0.00	9.02
Marie Stopes Sierra Leone <sup>f</sup>	0.10	0.00	0.13	0.00	0.00	0.00	0.23	0.00	0.23
Marie Stopes Society Pakistan	3.27	0.01	6.73	0.00	8.31	0.00	18.31	0.01	18.32
Marie Stopes Tanzania Ltd	2.70	0.00	4.98	0.00	0.18	0.00	7.86	0.00	7.86
Marie Stopes Uganda Ltd	10.33	0.96	4.03	1.95	2.51	0.07	16.87	2.97	19.84
Population Services Pilipinas, Inc.	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01	0.01
Population Services Zimbabwe	1.60	0.00	1.62	0.00	1.47	0.00	4.69	0.00	4.69
Yamaan Foundation for Health & Social Development, Yemen	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.20	0.20
<b>Total</b>	<b>31.89</b>	<b>3.86</b>	<b>34.86</b>	<b>4.45</b>	<b>30.28</b>	<b>2.07</b>	<b>97.03</b>	<b>10.38</b>	<b>107.41</b>

Source: GAO analysis of MSI expenditure data. | GAO-18-204R

Note: Direct funding refers to federal funds made available through an award received directly from a federal agency. Indirect funding refers to federal funds made available through a sub-award from a nonfederal entity. These expenditure data include some non-federal funding. Specifically, MSI expended funding provided by USAID that was non-federal, non-appropriated funding gifted to USAID by donors or non-U.S. government organizations to implement activities through USAID contracts and cooperative agreements with MSI. Expenditure data are based on a 12-month fiscal year, January 1 through December 31. Expenditures for each year are rounded to the nearest hundredth and may not sum to totals due to rounding.

<sup>a</sup>In fiscal year 2014, Marie Stopes International Australia expended \$3,346 in direct USAID funding. However, due to rounding, this amount appears as zero.

<sup>b</sup>In fiscal year 2015, Marie Stopes International Ethiopia expended \$330 in indirect USAID funding. However, due to rounding, this amount appears as zero.

<sup>c</sup>In fiscal year 2015, Marie Stopes International Nepal expended \$409 in indirect USAID funding. However, due to rounding, this amount appears as zero.

<sup>d</sup>In fiscal year 2014, Marie Stopes International South Sudan expended \$2,657 in direct USAID funding. In fiscal year 2015, this affiliate expended negative \$3,634. However, due to rounding, these amounts appear as zero.

<sup>e</sup>In fiscal year 2013, Marie Stopes International Zambia Ltd expended \$1,957 in direct USAID funding. However, due to rounding, this amount appears as zero.

<sup>f</sup>In fiscal year 2015, Marie Stopes International Sierra Leone expended \$296 in direct USAID funding. However, due to rounding, this amount appears as zero.

**Table 28: Marie Stopes International (MSI) and Its Affiliates' Reported Expenditures of Federal Funding, by the U.S. Agency for International Development (USAID) Program and Funding Type (Direct and Indirect), Fiscal Years 2013-2015**

Dollars in millions									
Program title	2013		2014		2015		2013-2015		Total (direct and indirect)
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	
A family planning catch-up outreach campaign	2.98	0.00	5.64	0.00	0.23	0.00	8.85	0.00	<b>8.85</b>
A prospective observational study of the clinical performance of Femplant in Pakistan	0.00	0.01	N/A	N/A	N/A	N/A	0.00	0.01	<b>0.01</b>
Expanding access to long term family planning methods	10.60	0.00	8.00	0.00	2.64	0.00	21.24	0.00	<b>21.24</b>
Family health plus	N/A	N/A	1.86	0.00	2.27	0.00	4.13	0.00	<b>4.13</b>
Family planning and reproductive health services project	0.56	0.00	6.07	0.00	9.18	0.00	15.81	0.00	<b>15.81</b>
Family planning capacity building of health providers	0.00	0.20	N/A	N/A	N/A	N/A	0.00	0.20	<b>0.20</b>
High impact health services II	N/A	N/A	N/A	N/A	0.00	0.36	0.00	0.36	<b>0.36</b>
Improving family planning services	1.65	0.00	1.89	0.00	1.88	0.00	5.41	0.00	<b>5.41</b>
Increasing access to long term and permanent family planning methods in underserved communities	0.00	0.30	N/A	N/A	N/A	N/A	0.00	0.30	<b>0.30</b>
Increasing access to long term and permanent family planning methods in underserved communities in Ghana	0.00	0.02	N/A	N/A	N/A	N/A	0.00	0.02	<b>0.02</b>
Increasing access to safe voluntary medical male circumcision, human immunodeficiency virus counseling and testing, and family planning services in rural Malawi	1.17	0.00	1.51	0.00	1.09	0.00	3.77	0.00	<b>3.77</b>
Long term family planning bridge activity	N/A	N/A	N/A	N/A	4.99	0.00	4.99	0.00	<b>4.99</b>
Prevention and care services for at risk mobile populations, USAID TransACTION, in all TransACTION sites	0.00	0.12	0.00	0.10	N/A	N/A	0.00	0.22	<b>0.22</b>

Dollars in millions

Program title	2013		2014		2015		2013-2015		Total (direct and indirect)
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	
Quality health services	N/A	N/A	0.00	0.15	0.00	0.26	0.00	0.41	<b>0.41</b>
Research and training focus regional health project	0.00	0.02	N/A	N/A	N/A	N/A	0.00	0.02	<b>0.02</b>
Research and training focus region health project 2	0.00	0.50	N/A	N/A	N/A	N/A	0.00	0.50	<b>0.50</b>
Humanitarian assistance – Central Burma	0.00	1.17	0.00	1.48	0.00	1.25	0.00	3.90	<b>3.90</b>
Strengthening health sector organizations through private sector	0.00	0.82	0.00	2.57	0.00	0.18	0.00	3.57	<b>3.57</b>
STRIDES for family health	0.00	0.31	N/A	N/A	N/A	N/A	0.00	0.31	<b>0.31</b>
Support to international family planning organizations	14.94	0.00	9.81	0.00	2.84	0.00	27.58	0.00	<b>27.58</b>
Support to international family planning organizations 2 - sustainable networks	N/A	N/A	0.09	0.00	5.16	0.00	5.25	0.00	<b>5.25</b>
Sustaining health outcomes through the private sector project plus	N/A	N/A	N/A	N/A	0.00	0.01	0.00	0.01	<b>0.01</b>
Targeted states high impact project	0.00	0.39	0.00	0.15	N/A	N/A	0.00	0.53	<b>0.53</b>
<b>Total</b>	<b>31.89</b>	<b>3.86</b>	<b>34.86</b>	<b>4.45</b>	<b>30.28</b>	<b>2.07</b>	<b>97.03</b>	<b>10.38</b>	<b>107.41</b>

Legend: N/A = Not applicable because no expenditure information was reported for the program during this time frame.

Source: GAO analysis of MSI expenditure data. | GAO-18-204R

Note: Direct funding refers to federal funds made available through an award received directly from a federal agency. Indirect funding refers to federal funds made available through a sub-award from a nonfederal entity. These expenditure data include some non-federal funding. Specifically, MSI expended funding provided by USAID that was non-federal, non-appropriated funding gifted to USAID by donors or non-U.S. government organizations to implement activities through USAID contracts and cooperative agreements with MSI. Expenditure data are based on a 12-month fiscal year, January 1 through December 31. Expenditures for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

PPFA and its affiliates reported expending approximately \$288 million in federal funding from fiscal years 2013 through 2015. (See table 29.)

**Table 29: Planned Parenthood Federation of America (PPFA) and Its Affiliates' Reported Expenditures of Federal Funding, by Funding Type (Direct and Indirect), Fiscal Years 2013-2015**

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood Federation of America <sup>a</sup>	—	—	0.00	—	—	0.02	—	—	0.01	—	—	<b>0.02</b>
Mt. Baker Planned Parenthood*	0.00	0.53	0.53	0.00	0.58	0.58	—	—	0.54	0.00	1.11	<b>1.64</b>
Planned Parenthood Arizona, Inc.	0.00	1.60	1.60	0.00	1.48	1.48	0.00	1.58	1.58	0.00	4.66	<b>4.66</b>
Planned Parenthood Association of Hidalgo County, Inc.	0.00	1.41	1.41	0.00	1.38	1.38	N/A	N/A	N/A	0.00	2.78	<b>2.78</b>
Planned Parenthood Association of the Mercer Area	0.00	0.63	0.63	0.00	0.68	0.68	N/A	N/A	N/A	0.00	1.32	<b>1.32</b>
Planned Parenthood Association of Utah	2.00	0.18	2.18	1.92	0.13	2.05	1.92	0.15	2.07	5.83	0.45	<b>6.29</b>

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood California Central Coast	—	—	0.35	—	—	0.33	—	—	0.36	—	—	<b>1.04</b>
Planned Parenthood Columbia Willamette	0.33	0.18	0.51	0.53	0.19	0.72	0.43	0.10	0.53	1.29	0.47	<b>1.75</b>
Planned Parenthood Greater Memphis Region	0.55	0.12	0.67	0.66	0.09	0.76	0.82	0.14	0.96	2.03	0.36	<b>2.39</b>
Planned Parenthood Gulf Coast, Inc.	0.00	1.02	1.02	0.00	0.90	0.90	0.00	0.99	0.99	0.00	2.90	<b>2.90</b>
Planned Parenthood Hudson Peconic, Inc.	0.00	3.98	3.98	0.00	4.15	4.15	0.00	3.92	3.92	0.00	12.05	<b>12.05</b>
Planned Parenthood League of Massachusetts	0.74	0.07	0.81	0.75	0.13	0.88	0.69	0.13	0.83	2.18	0.33	<b>2.51</b>
Planned Parenthood Los Angeles	0.00	0.90	0.90	0.00	1.00	1.00	0.00	1.11	1.11	0.00	3.02	<b>3.02</b>
Planned Parenthood Mar Monte	0.10	2.43	2.53	0.09	2.71	2.80	0.00	3.00	3.00	0.19	8.15	<b>8.34</b>
Planned Parenthood Mid and South Michigan	0.00	3.64	3.64	0.00	3.41	3.41	0.00	3.95	3.95	0.00	10.99	<b>10.99</b>
Planned Parenthood Mohawk Hudson	0.00	5.19	5.19	0.00	1.14	1.14	0.00	1.22	1.22	0.00	7.55	<b>7.55</b>

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood Northern California	0.00	1.35	1.35	0.00	1.43	1.43	0.00	1.62	1.62	0.00	4.41	4.41
Planned Parenthood of Central and Greater Northern New Jersey, Inc.	0.00	3.56	3.56	0.00	3.60	3.60	0.00	4.18	4.18	0.00	11.34	11.34
Planned Parenthood of Central and Western New York, Inc.	0.00	1.17	1.17	0.00	2.44	2.44	0.00	2.53	2.53	0.00	6.13	6.13
Planned Parenthood of Central North Carolina	—	—	0.41	—	—	0.42	N/A	N/A	N/A	—	—	0.83
Planned Parenthood of Central Oklahoma, Inc.	—	—	0.10	—	—	0.11	—	—	0.06	—	—	0.27
Planned Parenthood of Central Pennsylvania, Inc.	—	—	0.33	N/A	N/A	N/A	N/A	N/A	N/A	—	—	0.33
Planned Parenthood of Collier County	—	—	0.19	—	—	0.18	—	—	0.17	—	—	0.54
Planned Parenthood of Delaware	—	—	0.25	—	—	0.17	—	—	0.13	—	—	0.54
Planned Parenthood of Greater Ohio	0.76	2.99	3.75	3.54	0.46	3.99	3.93	0.41	4.34	8.23	3.85	12.08

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood of Greater Orlando, Inc.*	0.49	0.14	0.63	0.45	0.18	0.63	—	—	0.28	0.94	0.32	1.54
Planned Parenthood of Greater Texas, Inc.	0.00	2.14	2.14	0.00	2.64	2.64	0.00	2.93	2.93	0.00	7.71	7.71
Planned Parenthood of Greater Washington and North Idaho	0.00	0.64	0.64	0.00	0.96	0.96	0.20	0.92	1.12	0.20	2.52	2.72
Planned Parenthood of Hawaii	0.00	0.82	0.82	0.00	0.85	0.85	0.00	0.69	0.69	0.00	2.36	2.36
Planned Parenthood of Illinois	0.00	2.18	2.18	0.00	2.13	2.13	0.00	1.38	1.38	0.00	5.69	5.69
Planned Parenthood of Indiana and Kentucky, Inc.	0.00	1.75	1.75	0.00	2.07	2.07	0.00	1.82	1.82	0.00	5.64	5.64
Planned Parenthood of Kansas & Mid-Missouri*	0.00	0.88	0.88	0.00	0.75	0.75	—	—	0.65	0.00	1.63	2.28
Planned Parenthood of Kentucky, Inc.	—	—	0.12	N/A	N/A	N/A	N/A	N/A	N/A	—	—	0.12
Planned Parenthood of Maryland, Inc.	0.00	0.51	0.51	0.00	0.83	0.83	0.00	0.61	0.61	0.00	1.96	1.96

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood of Metropolitan New Jersey	0.00	1.85	1.85	0.00	1.86	1.86	0.00	1.90	1.90	0.00	5.60	5.60
Planned Parenthood of Metropolitan Washington, D.C., Inc.*	—	—	0.44	0.00	0.87	0.87	—	—	0.61	0.00	0.87	1.92
Planned Parenthood of Middle & East Tennessee, Inc.	—	—	0.00	—	—	0.04	—	—	0.00	—	—	0.04
Planned Parenthood of Minnesota, North Dakota, South Dakota	2.80	0.07	2.87	3.03	0.00	3.03	1.63	0.00	1.63	7.46	0.07	7.53
Planned Parenthood of Montana, Inc.	0.16	0.77	0.93	0.28	0.68	0.96	0.31	0.75	1.06	0.75	2.20	2.95
Planned Parenthood of Nassau County, Inc.	0.00	1.59	1.59	0.00	1.74	1.74	0.00	1.72	1.72	0.00	5.05	5.05
Planned Parenthood of New York City, Inc.	1.16	2.97	4.13	1.16	2.45	3.61	0.64	2.72	3.36	2.96	8.14	11.10
Planned Parenthood of Northern New England	0.69	1.54	2.23	0.82	1.98	2.80	0.73	1.84	2.56	2.23	5.36	7.59



Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood of Orange & San Bernardino Counties, Inc.	0.00	4.20	4.20	0.00	4.05	4.05	0.00	4.47	4.47	0.00	12.72	12.72
Planned Parenthood of South, East and North Florida*	1.29	0.04	1.33	1.26	0.02	1.28	—	—	0.36	2.55	0.06	2.97
Planned Parenthood of Southeastern Virginia, Inc.	—	—	0.41	—	—	0.32	N/A	N/A	N/A	—	—	0.72
Planned Parenthood of Southern New England, Inc.	2.76	1.76	4.52	2.52	1.75	4.26	2.60	1.46	4.06	7.87	4.96	12.84
Planned Parenthood of Southern New Jersey	0.00	1.59	1.59	0.00	1.66	1.66	0.00	1.68	1.68	0.00	4.92	4.92
Planned Parenthood of Southwest and Central Florida	—	—	0.22	—	—	0.30	—	—	0.29	—	—	0.81
Planned Parenthood of Southwestern Oregon	—	—	0.45	—	—	0.41	—	—	0.49	—	—	1.34
Planned Parenthood of the Great Northwest and the Hawaiian Islands	4.52	1.21	5.73	5.61	1.10	6.71	5.51	1.14	6.66	15.64	3.45	19.09

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood of the Heartland	0.47	2.83	3.30	0.73	2.38	3.11	0.76	2.33	3.09	1.96	7.54	9.50
Planned Parenthood of the Mid-Hudson Valley, Inc.	0.00	0.88	0.88	0.00	0.86	0.86	0.00	0.80	0.80	0.00	2.54	2.54
Planned Parenthood of the North Country New York, Inc.	0.00	1.69	1.69	0.00	0.89	0.89	0.00	0.78	0.78	0.00	3.36	3.36
Planned Parenthood of the Pacific Southwest, Inc.*	—	—	0.44	0.00	0.44	0.44	0.00	1.19	1.19	0.00	1.63	2.07
Planned Parenthood of the Rochester Syracuse Region, Inc.	0.00	1.65	1.65	N/A	N/A	N/A	N/A	N/A	N/A	0.00	1.65	1.65
Planned Parenthood of the Rocky Mountains, Inc.*	0.00	1.03	1.03	0.00	0.55	0.55	—	—	0.29	0.00	1.58	1.87
Planned Parenthood of the Southern Finger Lakes*	0.00	0.73	0.73	0.00	0.67	0.67	—	—	0.64	0.00	1.40	2.04
Planned Parenthood of the St. Louis Region and Southwest Missouri*	—	—	0.49	—	—	0.41	0.00	0.64	0.64	0.00	0.64	1.54

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood of West and Northern Michigan, Inc.	0.00	0.92	0.92	0.00	0.92	0.92	0.00	0.94	0.94	0.00	2.78	<b>2.78</b>
Planned Parenthood of Western Pennsylvania	—	—	0.43	—	—	0.31	—	—	0.40	—	—	<b>1.14</b>
Planned Parenthood of Wisconsin, Inc.	2.81	0.00	2.81	3.14	0.00	3.15	3.66	0.00	3.66	9.60	0.00	<b>9.61</b>
Planned Parenthood Pasadena and San Gabriel Valley, Inc.	—	—	0.20	—	—	0.20	—	—	0.23	—	—	<b>0.64</b>
Planned Parenthood South Atlantic	1.18	0.00	1.18	1.85	0.00	1.85	1.89	0.00	1.89	4.93	0.00	<b>4.93</b>
Planned Parenthood South Texas	N/A	N/A	N/A	—	—	0.00	—	—	0.61	—	—	<b>0.61</b>
Planned Parenthood Southeast, Inc.	—	—	0.00	—	—	0.00	—	—	0.08	—	—	<b>0.08</b>
Planned Parenthood Southeastern Pennsylvania	0.00	1.65	1.65	0.00	1.75	1.75	0.00	1.91	1.91	0.00	5.31	<b>5.31</b>
Planned Parenthood Southwest Ohio Region*	—	—	0.00	—	—	0.00	0.00	0.56	0.56	0.00	0.56	<b>0.56</b>

Dollars in millions

Organization	2013			2014			2015			2013-2015		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
Planned Parenthood Keystone	0.00	1.37	1.37	0.00	1.39	1.39	0.00	1.10	1.10	0.00	3.86	3.86
Six Rivers Planned Parenthood	—	—	0.10	—	—	0.12	N/A	N/A	N/A	—	—	0.23
Upper Hudson Planned Parenthood, Inc.	—	—	0.49	—	—	0.47	—	—	0.48	—	—	1.43
Virginia League for Planned Parenthood	—	—	0.00	—	—	0.00	—	—	0.20	—	—	0.20
<b>Total</b>	<b>22.78</b>	<b>70.33</b>	<b>98.53</b>	<b>28.35</b>	<b>64.31</b>	<b>96.46</b>	<b>25.73</b>	<b>61.31</b>	<b>93.90</b>	<b>76.86</b>	<b>195.96</b>	<b>288.88</b>

Legend: N/A = Not applicable because the affiliate was not in operation; — = Not applicable because the expenditure data did not break out expenditures by direct and indirect funding; \* = expenditure data comes from expenditures reported in single audit reports in years that the affiliate met the reporting threshold, as well expenditure data collected from PPFA in years the that affiliate did not meet the audit reporting threshold.

Source: GAO analysis of PPFA expenditure data. | GAO-18-204R

Note: Direct funding refers to federal funds made available through an award received directly from a federal agency. Indirect funding refers to federal funds made available through a sub-award from a nonfederal entity. The majority of the expenditure data come from expenditures reported in single audit reports submitted to the Federal Audit Clearinghouse for those affiliates who met the reporting requirement threshold of \$500,000 or more (\$750,000 or more for fiscal years beginning on or after December 26, 2014) in expenditures of federal funding (direct or indirect) in a fiscal year. For PPFA and its affiliates without single audit reports, expenditure data was collected from PPFA. These expenditure data did not break out expenditures by direct and indirect funding. Expenditure data are based on a 12-month fiscal year, which vary by affiliate. In addition to these expenditures, PPFA affiliates also expended about \$14 million under the Medicaid Electronic Health Records Incentive Program. Expenditures for each year are rounded to the nearest hundredth and may not sum to totals due to rounding.

<sup>a</sup>PPFA did not report expending any federal funding in fiscal year 2013. In fiscal years 2014 and 2015, PPFA reporting receiving federal reimbursements for administrative expenses associated with its participation in the Contraceptive Clinical Trials Network of the Eunice Kennedy Shriver National Institute of Health and Human Development—which is part of the National Institutes of Health.

Expenditures reported in single audits submitted by PPFA affiliates, represented about \$273 million (or 94.6 percent) of the total expenditures reported by PPFA from fiscal years 2013 through 2015. Of this \$273 million, the majority—about \$256 million—were PPFA affiliates’ expenditures of HHS funds. Within HHS, the majority of expenditures reported by affiliates were for funding they received from grants through the Office of the Secretary. (See table 30.)

**Table 30: The Top 10 Department of Health and Human Services' (HHS) Programs under Which PPFA Affiliates Reported Expending the Most Funds, Fiscal Years 2013-2015**

<b>Program title – office or agency<sup>a</sup></b>	<b>2013 (dollars in millions)</b>	<b>2014 (dollars in millions)</b>	<b>2015 (dollars in millions)</b>	<b>Total (dollars in millions)</b>	<b>Percent of total expenditures of HHS funds</b>
Family planning services (CFDA #: 93.217) – Office of the Secretary	55.29	58.21	57.28	170.77	66.70
Maternal and child health services block grant to the states (CFDA #: 93.994) – Health Resources and Services Administration	7.72	7.71	5.83	21.25	8.30
Teenage Pregnancy Prevention Program (CFDA #: 93.297) – Office of the Secretary	6.05	6.95	5.44	18.43	7.20
Patient Protection and Affordable Care Act personal responsibility education program (CFDA #: 93.092) – Administration for Children and Families	3.32	3.21	3.00	9.52	3.72
Social services block grant (CFDA #: 93.667) – Administration for Children and Families	3.46	3.72	2.29	9.46	3.70
Medical Assistance Program (CFDA #: 93.778) – Centers for Medicare & Medicaid Services	2.02	1.40	1.80	5.23	2.04
Centers for Disease Control and Prevention investigations and technical assistance (CFDA #: 93.283) – Centers for Disease Control and Prevention	1.67	1.32	0.94	3.94	1.54
Human immunodeficiency virus prevention activities health department based (CFDA #: 93.940) – Centers for Disease Control and Prevention	0.92	0.96	1.26	3.15	1.23
Temporary Assistance for Needy Families (CFDA #: 93.558) – Administration for Children and Families	1.20	0.89	0.69	2.77	1.08
Human immunodeficiency virus emergency relief project grants (CFDA #: 93.914) – Health Resources and Services Administration	0.67	0.66	0.55	1.88	0.73
<b>Total</b>	<b>82.31</b>	<b>85.02</b>	<b>79.07</b>	<b>246.40</b>	<b>96.24</b>

Source: GAO analysis of Planned Parenthood Federation of America (PPFA) affiliates' single audit reports. | GAO-18-204R

Notes: This table reflects expenditures of direct and indirect federal funding. Direct funding refers to federal funds made available through an award received directly from a federal agency. Indirect funding refers to federal funds made available through a sub-award from a nonfederal entity. These data include expenditures of funding from HHS reported in single audit reports to the Federal Audit Clearinghouse for those affiliates who met the reporting requirement threshold of \$500,000 or more (\$750,000 or more for fiscal years beginning on or after December 26, 2014) in expenditures of federal funding (direct or indirect) in a fiscal year. This table excludes expenditure data collected from PPFA for its affiliates without single audit reports, because PPFA data could not identify expenditures by the Catalog of Federal Domestic Assistance (CFDA). Expenditure data are based on a 12-month fiscal year, which vary by affiliate. Expenditures for each year are rounded to the nearest hundredths and totals may not sum to totals due to rounding.

According to single audit reports, PPFA affiliates also expended about \$9.6 million in federal funding from 27 additional HHS programs from fiscal years 2013 through 2015.

<sup>a</sup>This column lists the federal programs as reported in the 2015 CFDA, their corresponding CFDA number, and the federal office or agency administering the program.

According to single audits submitted by PPFA affiliates, they also expended nearly \$16.4 million in funds from the departments of Agriculture, Homeland Security, Housing and Urban Development, and Justice.<sup>31</sup> (See table 31.)

**Table 31: PPFA Affiliates' Reported Expenditures of Federal Funding, from Agencies Other than HHS, by Federal Program, Fiscal Years 2013-2015**

Federal agency	2013	2014	2015	Total	Percent of total
Program title <sup>a</sup>	(dollars in millions)	(dollars in millions)	(dollars in millions)	(dollars in millions)	expenditures
<b>Department of Agriculture</b>					
Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA #: 10.557)	6.96	3.06	3.12	13.13	4.81
State administrative matching grants for the Supplemental Nutrition Assistance Program (CFDA #: 10.561)	0.00	0.00	0.02	0.02	0.01
Women, Infants, and Children Farmers' Market Nutrition Program (CFDA #: 10.572)	0.01	0.00	0.00	0.01	0.00
<b>Total Department of Agriculture</b>	<b>6.97</b>	<b>3.06</b>	<b>3.14</b>	<b>13.16</b>	<b>4.82</b>
<b>Department of Homeland Security (DHS)</b>					
Disaster grants - public assistance (presidentially declared disasters) (CFDA #: 97.036)	0.04	0.00	0.00	0.04	0.01
Nonprofit Security Grant Program (CFDA #: 97.008)	0.00	0.05	0.00	0.05	0.02
<b>Total DHS</b>	<b>0.04</b>	<b>0.05</b>	<b>0.00</b>	<b>0.09</b>	<b>0.03</b>
<b>Department of Housing and Urban Development (HUD)</b>					
Community development block grants/entitlement grants (CFDA #: 14.218)	0.03	0.03	0.01	0.07	0.02
Housing opportunities for persons with acquired immunodeficiency syndrome (CFDA #: 14.241)	0.37	0.34	0.35	1.06	0.39
<b>Total HUD</b>	<b>0.40</b>	<b>0.37</b>	<b>0.36</b>	<b>1.13</b>	<b>0.41</b>
<b>Department of Justice (DOJ)</b>					
Crime victim assistance (CFDA #: 16.575)	0.49	0.52	0.60	1.61	0.59
Sexual Assault Services Formula Program (CFDA #: 16.017)	0.00	0.01	0.04	0.05	0.02
Violence against women formula grants (CFDA #: 16.558)	0.10	0.11	0.13	0.34	0.12
<b>Total DOJ</b>	<b>0.58</b>	<b>0.63</b>	<b>0.77</b>	<b>1.99</b>	<b>0.73</b>
<b>Total Agriculture, DHS, HUD, and DOJ</b>	<b>7.99</b>	<b>4.11</b>	<b>4.27</b>	<b>16.37</b>	<b>6.00</b>

Source: GAO analysis of Planned Parenthood Federation of America (PPFA) affiliates' single audit reports. | GAO-18-204R

<sup>31</sup>From fiscal years 2013 through 2015, PPFA affiliates' single audit reports also included expenditures of \$0.38 million for which information on the federal source of the funds was unavailable. These reports also indicated that PPFA affiliates expended \$1,253 in federal funding received through a program administered by the Department of Education.

Notes: This table reflects expenditures of direct and indirect federal funding. Direct funding refers to federal funds made available through an award received directly from a federal agency. Indirect funding refers to federal funds made available through a sub-award from a nonfederal entity. These data includes expenditures of funding from federal agencies other than the Department of Health and Human Services reported in single audit reports to the Federal Audit Clearinghouse for those affiliates who met the reporting threshold of \$500,000 or more (\$750,000 or more for fiscal years beginning on or after December 26, 2014) in expenditures of federal funding (direct or indirect) in a fiscal year. This table excludes expenditure data collected from PPFA for its affiliates without single audit reports, because PPFA data could not identify expenditures by Catalog of Federal Domestic Assistance (CFDA). Expenditure data are based on a 12-month fiscal year, which vary by affiliate. Expenditures for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

Single audit reports indicated that PPFA affiliates also expended \$1,253 in federal funding received through a program administered by the Department of Education. However, due to rounding, this amount appears as zero and was excluded from the above table.

<sup>a</sup>This column lists the federal programs as reported in the 2015 CFDA, their corresponding CFDA number, and the federal office or agency administering the program.

## Enclosure VI: Federal Reimbursements Received by Federally Qualified Health Centers and Planned Parenthood Federation of America, Years 2013 through 2015

Of the four organizations included in this report, two—federally qualified health centers (FQHC) and Planned Parenthood Federation of America (PPFA)—reported receiving reimbursements totaling about \$27.8 billion and \$1.2 billion, respectively, from years 2013 through 2015 for services the organizations provided under the Children’s Health Insurance Program, Medicaid, and Medicare.<sup>32</sup> (See tables 32 and 33.)

**Table 32: Reported Federally Qualified Health Centers (FQHC) Reimbursements from Medicaid and Medicare, Calendar Years 2013-2015**

Dollars in millions				
Program	2013	2014	2015	Total
Medicaid <sup>a</sup>	6,588.73	7,966.74	9,636.21	<b>24,191.68</b>
Medicare <sup>b</sup>	1,015.66	1,154.59	1,424.50	<b>3,594.76</b>
<b>Total</b>	<b>7,604.39</b>	<b>9,121.33</b>	<b>11,060.72</b>	<b>27,786.44</b>

Source: GAO analysis of 2013, 2014, and 2015 data from Health Resources and Services Administration’s Uniform Data System. | GAO-18-204R

Note: These reimbursement data include expenditures of FQHCs that receive section 330 grants, as well as look-alikes. Data are based on calendar year. Amounts for each year are rounded to the nearest hundredths and may not sum to totals due to rounding.

<sup>a</sup>Medicaid is a joint federal-state health care financing program for certain low-income and medically needy individuals. These amounts include reimbursements under the Children’s Health Insurance Program when services were covered by Medicaid. The Children’s Health Insurance Program is a joint federal-state program that finances health insurance for children whose household incomes are above the threshold to qualify for Medicaid eligibility, but too low to afford private insurance.

<sup>b</sup>Medicare is the federally financed health insurance program for persons aged 65 or over, certain individuals with disabilities, and individuals with end-stage renal disease.

**Table 33: PPFA Affiliates’ Reported Reimbursements from the Children’s Health Insurance Program (CHIP), Medicaid, and Medicare, Fiscal Years 2013-2015**

Dollars in millions				
Program	2013	2014	2015	Total
<b>CHIP<sup>a</sup></b>				
Planned Parenthood Mar Monte	0.17	0.18	0.00	<b>0.36</b>
Planned Parenthood of Montana, Inc.	0.01	0.00	0.00	<b>0.01</b>
Upper Hudson Planned Parenthood, Inc.	0.01	0.00	0.01	<b>0.02</b>
<b>Total CHIP</b>	<b>0.20</b>	<b>0.18</b>	<b>0.01</b>	<b>0.39</b>
<b>Medicaid<sup>b</sup></b>				
Mt. Baker Planned Parenthood	1.69	1.42	0.58	<b>3.69</b>
Planned Parenthood Arizona, Inc.	0.42	0.55	0.65	<b>1.62</b>
Planned Parenthood Association of Hidalgo County, Inc.	0.11	0.00	N/A	<b>0.11</b>
Planned Parenthood Association of the Mercer Area	0.49	0.00	N/A	<b>0.49</b>

<sup>32</sup>The Children’s Health Insurance Program is a joint federal-state program that finances health insurance for children whose household incomes are above the threshold to qualify for Medicaid eligibility, but too low to afford private insurance. Medicaid is a joint federal-state health care financing program for certain low-income and medically needy individuals. Medicare is the federally financed insurance program for persons aged 65 or over, certain individuals with disabilities, and individuals with end stage renal disease.



Dollars in millions				
<b>Program</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Planned Parenthood Association of Utah	0.04	0.11	0.14	<b>0.29</b>
Planned Parenthood California Central Coast	10.44	10.63	9.90	<b>30.97</b>
Planned Parenthood Columbia Willamette	11.42	9.51	11.78	<b>32.71</b>
Planned Parenthood Greater Memphis Region	0.02	0.00	0.00	<b>0.02</b>
Planned Parenthood Gulf Coast, Inc.	5.17	2.72	3.34	<b>11.23</b>
Planned Parenthood Hudson Peconic, Inc.	6.55	7.25	8.69	<b>22.48</b>
Planned Parenthood Keystone	1.78	1.86	1.77	<b>5.41</b>
Planned Parenthood League of Massachusetts	4.24	3.12	5.72	<b>13.08</b>
Planned Parenthood Los Angeles	31.23	34.99	36.83	<b>103.05</b>
Planned Parenthood Mar Monte	77.27	71.98	70.86	<b>220.11</b>
Planned Parenthood Mid and South Michigan	3.71	2.84	2.51	<b>9.06</b>
Planned Parenthood Minnesota, North Dakota, South Dakota	14.94	15.28	7.16	<b>37.37</b>
Planned Parenthood Mohawk Hudson	5.13	5.59	4.14	<b>14.87</b>
Planned Parenthood Northern California	32.27	31.93	35.35	<b>99.55</b>
Planned Parenthood of Central and Greater Northern New Jersey, Inc.	2.23	3.33	4.78	<b>10.34</b>
Planned Parenthood of Central and Western New York, Inc.	1.38	5.29	6.80	<b>13.47</b>
Planned Parenthood of Central North Carolina	0.21	0.12	0.09	<b>0.43</b>
Planned Parenthood of Central Oklahoma, Inc.	0.45	0.36	0.22	<b>1.04</b>
Planned Parenthood of Central Pennsylvania, Inc.	0.39	N/A	N/A	<b>0.39</b>
Planned Parenthood of Collier County	0.00	0.10	0.08	<b>0.18</b>
Planned Parenthood of Delaware	0.24	0.36	0.24	<b>0.84</b>
Planned Parenthood of Greater Ohio	2.37	2.95	4.09	<b>9.41</b>
Planned Parenthood of Greater Texas, Inc.	0.43	1.39	1.41	<b>3.23</b>
Planned Parenthood of Greater Washington and North Idaho	6.60	5.96	6.00	<b>18.56</b>
Planned Parenthood of Hawaii	0.40	0.79	0.00	<b>1.19</b>
Planned Parenthood of Illinois	6.13	5.23	6.20	<b>17.56</b>
Planned Parenthood of Indiana and Kentucky, Inc.	1.42	1.57	1.82	<b>4.81</b>
Planned Parenthood of Kansas & Mid-Missouri	0.32	0.27	0.41	<b>1.00</b>
Planned Parenthood of Kentucky, Inc.	0.01	N/A	N/A	<b>0.01</b>
Planned Parenthood of Maryland, Inc.	2.21	2.49	2.64	<b>7.34</b>
Planned Parenthood of Metropolitan New Jersey	0.89	1.28	1.44	<b>3.61</b>
Planned Parenthood of Metropolitan Washington, D.C., Inc.	0.57	0.47	0.00	<b>1.04</b>
Planned Parenthood of Montana, Inc.	0.72	0.95	0.84	<b>2.51</b>
Planned Parenthood of Nassau County, Inc.	1.43	1.95	2.31	<b>5.70</b>
Planned Parenthood of New York City, Inc.	14.28	16.13	18.91	<b>49.33</b>
Planned Parenthood of Northern New England	3.44	3.97	3.92	<b>11.34</b>
Planned Parenthood of Orange & San Bernardino Counties, Inc.	31.21	37.56	36.81	<b>105.57</b>
Planned Parenthood of Southeastern Virginia, Inc.	0.20	0.17	N/A	<b>0.37</b>
Planned Parenthood of Southern New England, Inc.	8.48	8.88	9.66	<b>27.03</b>

Dollars in millions				
<b>Program</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Planned Parenthood of Southern New Jersey	0.14	0.21	0.68	<b>1.03</b>
Planned Parenthood of Southwest and Central Florida	0.00	0.06	0.21	<b>0.27</b>
Planned Parenthood of Southwestern Oregon	3.50	3.13	4.13	<b>10.76</b>
Planned Parenthood of the Great Northwest and the Hawaiian Islands	14.98	11.67	11.41	<b>38.07</b>
Planned Parenthood of the Heartland	7.78	4.35	3.28	<b>15.42</b>
Planned Parenthood of the Mid-Hudson Valley, Inc.	3.36	3.04	3.42	<b>9.82</b>
Planned Parenthood of the North Country New York, Inc.	1.39	1.39	1.39	<b>4.17</b>
Planned Parenthood of the Pacific Southwest, Inc.	21.83	40.89	40.71	<b>103.42</b>
Planned Parenthood of the Rochester Syracuse Region, Inc.	4.26	N/A	N/A	<b>4.26</b>
Planned Parenthood of the Rocky Mountains, Inc.	4.03	5.46	7.99	<b>17.48</b>
Planned Parenthood of the Southern Finger Lakes	2.00	1.71	2.21	<b>5.92</b>
Planned Parenthood of the St. Louis Region and Southwest Missouri	0.73	0.71	0.84	<b>2.28</b>
Planned Parenthood of West and Northern Michigan, Inc.	0.94	0.82	0.54	<b>2.29</b>
Planned Parenthood of Western Pennsylvania	1.27	0.87	0.62	<b>2.77</b>
Planned Parenthood of Wisconsin, Inc.	10.29	13.16	11.00	<b>34.44</b>
Planned Parenthood Pasadena and San Gabriel Valley, Inc.	8.54	9.25	9.85	<b>27.64</b>
Planned Parenthood South Atlantic	0.64	0.58	0.82	<b>2.05</b>
Planned Parenthood South Texas	N/A	0.38	0.35	<b>0.73</b>
Planned Parenthood Southeast, Inc.	0.01	0.01	0.02	<b>0.04</b>
Planned Parenthood Southeastern Pennsylvania	4.62	3.81	2.99	<b>11.42</b>
Planned Parenthood Southwest Ohio Region	1.85	1.78	1.89	<b>5.52</b>
Planned Parenthood Trust of South Texas	0.24	N/A	N/A	<b>0.24</b>
Six Rivers Planned Parenthood	2.17	2.78	N/A	<b>4.95</b>
Upper Hudson Planned Parenthood, Inc.	1.54	1.93	1.91	<b>5.38</b>
<b>Total Medicaid</b>	<b>389.07</b>	<b>409.35</b>	<b>414.37</b>	<b>1,212.78</b>
<b>Medicare<sup>c</sup></b>				
Mt. Baker Planned Parenthood	0.01	0.01	0.00	<b>0.02</b>
Planned Parenthood Association of the Mercer Area	0.01	0.00	N/A	<b>0.01</b>
Planned Parenthood California Central Coast	0.00	0.03	0.00	<b>0.03</b>
Planned Parenthood Mar Monte	0.00	0.00	0.18	<b>0.18</b>
Planned Parenthood Minnesota, North Dakota, South Dakota	0.02	0.07	0.02	<b>0.11</b>
Planned Parenthood Northern California	0.00	0.00	0.09	<b>0.09</b>
Planned Parenthood of Central and Greater Northern New Jersey, Inc.	0.00	0.00	0.01	<b>0.01</b>
Planned Parenthood of Central and Western New York, Inc.	0.02	0.14	0.17	<b>0.34</b>
Planned Parenthood of Greater Ohio	0.02	0.06	0.00	<b>0.09</b>
Planned Parenthood of Indiana and Kentucky, Inc.	0.03	0.05	0.04	<b>0.11</b>
Planned Parenthood of Montana, Inc.	0.00	0.00	0.02	<b>0.03</b>
Planned Parenthood of Nassau County, Inc.	0.01	0.02	0.01	<b>0.04</b>
Planned Parenthood of Northern New England	0.10	0.09	0.11	<b>0.30</b>
Planned Parenthood of Southern New England, Inc.	0.07	0.08	0.17	<b>0.32</b>

Dollars in millions				
<b>Program</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Total</b>
Planned Parenthood of the Heartland	0.00	0.09	0.05	<b>0.14</b>
Planned Parenthood of the Mid-Hudson Valley, Inc.	0.03	0.05	0.08	<b>0.16</b>
Planned Parenthood of the North Country New York, Inc.	0.03	0.04	0.04	<b>0.11</b>
Planned Parenthood of the Rochester Syracuse Region, Inc.	0.11	N/A	N/A	<b>0.11</b>
Planned Parenthood of the Southern Finger Lakes	0.00	0.03	0.05	<b>0.08</b>
Planned Parenthood of the St. Louis Region and Southwest Missouri	0.02	0.02	0.02	<b>0.06</b>
Planned Parenthood of Western Pennsylvania	0.02	0.02	0.01	<b>0.04</b>
Upper Hudson Planned Parenthood, Inc.	0.00	0.02	0.01	<b>0.04</b>
<b>Total Medicare</b>	<b>0.50</b>	<b>0.84</b>	<b>1.09</b>	<b>2.42</b>
<b>Total CHIP, Medicaid, and Medicare<sup>d</sup></b>	<b>389.76</b>	<b>410.37</b>	<b>415.46</b>	<b>1,215.59</b>

Legend: N/A = Not applicable because the affiliate was not in operation.

Source: GAO analysis of data reported by Planned Parenthood Federation of America (PPFA). | GAO-18-204R

Note: This table includes reimbursements that PPFA reported its affiliates received from CHIP, Medicaid, and Medicare. According to PPFA, reimbursements that its affiliates received from fiscal years 2013 through 2015 include both federal and state funds. Expenditure data are based on a 12-month fiscal year, which vary by affiliate. Expenditures for each year are rounded to the nearest hundredths and do not sum to totals due to rounding.

<sup>a</sup>CHIP is a joint federal-state program that finances health insurance for children whose household incomes are above the threshold to qualify for Medicaid eligibility, but too low to afford private insurance. According to PPFA, reimbursements reported for CHIP in fiscal year 2013 may be overstated, because they may include reimbursements from other federal programs (excluding Medicare and Medicaid). This is due to the manner in which reimbursement information was required to be reported to PPFA by its affiliates in that year.

<sup>b</sup>Medicaid is a joint federal-state health care financing program for certain low-income and medically needy individuals.

<sup>c</sup>Medicare is the federally financed health insurance program for persons aged 65 or over, certain individuals with disabilities, and individuals with end-stage renal disease.

<sup>d</sup>Three PPFA affiliates (Six Rivers Planned Parenthood, Planned Parenthood of Maryland, and Planned Parenthood of the North Country New York, Inc.) reported reimbursements received through fee-for-service payments in fiscal years 2013 through 2015; however, these amounts were less than \$5,000 in total across the 3 years, and due to rounding, appear as zero and are therefore not included in this table.

## Enclosure VII: Objectives, Scope, and Methodology

To describe reported federal obligations to the four organizations—federally qualified health centers (FQHC), International Planned Parenthood Federation (IPPF), Marie Stopes International (MSI), and Planned Parenthood Federation of America (PPFA)—we first determined which federal agencies had provided funding to them from fiscal years 2013 through 2015.<sup>33</sup> For this initial analysis, we used data obtained from USAspending.gov.<sup>34</sup> We found that the Department of Health and Human Services (HHS) and the U.S. Agency for International Development (USAID) were the primary agencies that obligated funding for contracts, cooperative agreements, or grants to the four organizations during this time frame, accounting for approximately 74 percent of the federal funds obligated.

Our analyses of USAspending.gov data also showed that 37 other federal agencies obligated funding to FQHCs through contracts, cooperative agreements, or grants.<sup>35</sup> Because most of the federal funds obligated to FQHCs came from HHS during this time frame, we obtained additional information from the department on these obligations, but relied on USAspending.gov to describe funds obligated to FQHCs by agencies other than HHS. USAID reported that it did not obligate funds to FQHCs during the time period of our review.

We then obtained more detailed data directly from HHS and USAID on obligations made to the other three organizations—IPPF, MSI, and PPFA—from fiscal years 2013 through 2015.<sup>36</sup> We also included data on the amount of federal funding HHS and USAID obligated to affiliates and member associations of IPPF, MSI, and PPFA, when applicable.<sup>37</sup> To do this we

- requested that HHS search its financial systems using the organizations' employer identification numbers (EIN) (i.e., tax identification numbers), as well as a list of key words that we provided. Using our search criteria, HHS provided us with data retrieved from its Payment Management System—a grants payment and cash management system linked to the department's financial system—on its obligations and

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<sup>33</sup>In this report, we use the term “federal funding” to mean funding awarded by federal agencies and departments in the form of contracts, cooperative agreements, or grants. 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. Federal agencies incur obligations, for example, when they award contracts or grants to nonfederal entities.

<sup>34</sup>USAspending.gov is a publicly available website that includes detailed data on federal obligations. This website was created by the Office of Management and Budget (OMB) as required by the Federal Funding Accountability and Transparency Act of 2006. See <http://USAspending.gov>.

<sup>35</sup>From fiscal years 2013 through 2015, the 37 federal agencies obligated about \$6.9 billion to FQHCs through grants, cooperative agreements, and contracts.

<sup>36</sup>Our search of USAspending also revealed that two other agencies obligated federal funds to two of these organizations. Specifically, we found that the Department of State obligated about \$176,484 to two IPPF member associations, and the Department of Justice obligated \$1,200 to a PPFA affiliate. We excluded these departments from our primary analysis, because they accounted for a small percentage of the total obligations (less than one tenth of 1 percent) from fiscal years 2013 through 2015. We did not identify any other federal agencies that obligated funding to Marie Stopes International during the time period of our review.

<sup>37</sup>When referring to IPPF, MSI, and PPFA throughout this report we are referring to the organization and any of its affiliates or member associations, unless otherwise indicated. An affiliate or member association refers to an organization that is associated with another, such as a subordinate, subsidiary or branch. Affiliates or member associations of the organizations we reviewed operate separately and may be separate legal entities from the parent organization. IPPF also has six regional offices, and when referring to IPPF in this document, we are also referring to its regional offices.

disbursements to the organizations in the form of grants or cooperative agreements. HHS provided these data by HHS office or agency, and by federal program.<sup>38</sup> HHS also provided us with data on its obligations made in the form of contracts, by HHS office or agency, which it collected from the General Services Administration's Federal Procurement Data System-Next Generation.

- requested that USAID provide data from its Phoenix System, which includes data on USAID's obligations and disbursements made through contracts, cooperative agreements, or grants. 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 its obligations and disbursements to IPPF, MSI, and PPFA, by program area, for fiscal years 2013 through 2015.<sup>39</sup>

To assess the reliability of these data, we obtained information from knowledgeable officials at HHS and USAID on the maintenance of their respective financial systems, including system controls in place, such as built-in edit checks, as well as the results of any audits of the data systems. In addition, we compared the data provided by HHS and USAID to the data we initially obtained from USASpending.gov, and followed-up with agency officials on any discrepancies identified. Based on our review, we determined that HHS and USAID data were sufficiently reliable for the purposes of our reporting objectives. The obligation data provided by HHS and USAID do not reflect indirect federal funding sources; that is, federal funding that HHS or USAID obligated to a nonfederal entity that in turn sub-awarded that funding to one of the four organizations in our review. Further, we determined that HHS data on obligations and disbursements, as well as USASpending.gov data on obligations, to FQHCs may over represent these amounts, given the search criteria available to identify such obligations and disbursements. Specifically, the searches could not distinguish obligations and disbursements made to FQHCs from those made to the larger organizations that FQHCs may be a part of, such as a state health department or a university.

To describe the four organizations' reported expenditures of federal funding from years 2013 through 2015, we reviewed financial data from various sources.<sup>40</sup>

- For FQHCs, we reviewed data from the Uniform Data System maintained by the Health Resources and Services Administration (HRSA)—an agency within HHS—for calendar years 2013 through 2015.<sup>41</sup> The amounts expended are limited to those sources reported to HRSA by FQHCs, and do not include funding for separate lines of business

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<sup>38</sup>The federal programs are listed in the 2015 Catalog of Federal Domestic Assistance. Executive Office of the President, the Office of Management and Budget, and the U.S. General Services Administration, *2015 Catalog of Federal Domestic Assistance*, (Washington, D.C.: December 2015).

<sup>39</sup>We did not verify that our search criteria used by USAID produced results that were all-inclusive. In addition to obligations and disbursements data, we asked USAID to provide data on the values of contraceptive commodities shipments—including condoms, intrauterine devices, implants, and injectables—that were provided to the select organizations.

<sup>40</sup>Expenditure data for FQHCs, IPPF, and MSI are based on the year beginning January 1 and ending December 31. Data from PPFA are based on the year beginning July 1 and ending June 30. PPFA affiliates may operate on different schedules so their data are based on varying annual time periods.

<sup>41</sup>The Uniform Data System is a system maintained by HRSA that tracks a variety of information about FQHCs, including patient demographics, services provided, utilization rates, costs, and revenues.

FQHCs may operate.<sup>42</sup> To assess the reliability of these data, we obtained information from HRSA officials on steps taken to ensure the reliability of Uniform Data System data. Based on our review, we determined that the data were sufficiently reliable for the purposes of our reporting objectives.

- For IPPF's, MSI's, and PPFA's expenditures of federal funding, we reviewed available audit reports and financial data reported directly from the organizations for fiscal years 2013 through 2015. Specifically, we reviewed expenditure data from single audit reports submitted to the Federal Audit Clearinghouse by PPFA affiliates that met the required reporting threshold established by the Office of Management and Budget.<sup>43</sup> From these audits, we determined the federal funding type (i.e., direct or indirect) and the federal program through which funding was made available. We also reviewed expenditure data from audit reports that IPPF and MSI were required to submit to USAID for select programs, based on the guidance set forth by the USAID Office of Inspector General.<sup>44</sup> For expenditure data collected from audit reports, we determined that the information reported was independently reviewed by a third party. Where audit data were not available, we obtained financial data directly from IPPF, MSI, and PPFA on their expenditures of funding received directly and indirectly from federal agencies.<sup>45</sup> To assess the reliability of data provided by IPPF, MSI, and PPFA, we questioned officials from each of the three organizations on how they collected and reported expenditure data, as well as the steps they took to ensure the data's reliability, such as controls in their financial systems and any audits of those systems. We also compared data we received directly from the organizations to financial data published in their publically available annual reports and financial statements, where available. Based on our review, we determined that they were sufficiently reliable for the purposes of our reporting objectives.

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, so these amounts are not comparable for specific time periods. Further, federal

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<sup>42</sup>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 federal agencies. Such lines of business are not considered part of a FQHC's scope of project under the Health Center Program, and therefore, are not reflected in the Uniform Data System. In addition to expenditure data, we also used the Uniform Data System to collect data on reimbursements FQHCs received for providing services under the Children's Health Insurance Program, Medicaid, and Medicare during the time period of our review.

<sup>43</sup>Organizations based in the United States with expenditures of federal funding of \$500,000 or more (\$750,000 or more for fiscal years beginning on or after December 26, 2014) within the organization's fiscal year are required to send an audit report to OMB, in accordance with the Single Audit Act, as amended, and OMB implementing guidance. See 31 U.S.C. §§ 7501-7507; 2 C.F.R., pt. 200, subpt. F. (2017) (as added by 78 Fed. Reg. 78590, 78608 (Dec. 26, 2013)). The Federal Audit Clearinghouse is the repository for single audits, as designated by OMB.

<sup>44</sup>During the time of our review, USAID agreements with foreign governments and foreign nonprofit organizations required that a recipient-contracted audit be performed annually when the recipient expends \$300,000 or more in USAID awards in its fiscal year. In addition to these annual audit requirements, a close-out audit must be performed for all awards in excess of \$500,000. Organizations are required to submit the required audit reports to USAID. USAID Office of Inspector General, *Guidelines for Financial Audits Contracted by Foreign Recipients* (Washington, D.C.: February 2009).

<sup>45</sup>We collected expenditure data in instances where these organizations were not required to submit an audit report. We also obtained data on reimbursements that PPFA affiliates received for providing services under the Children's Health Insurance Program, Medicaid, and Medicare during the time period of our review.

funds obligated to an organization in one year may be expended by the organization in a different year or across multiple years. Obligations and expenditures should not be added together. Additionally, federal funding may be disbursed in a different federal fiscal year than when it was obligated.

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