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United States Government Accountability Office
Washington, DC 20548

May 28, 2010

Congressional Requesters

Subject: *Federal Funds: Fiscal Years 2002-2009 Obligations, Disbursements, and Expenditures for Selected Organizations Involved in Health-Related Activities*

This report responds to your request for information on federal funds provided for fiscal years 2002 through 2009 to selected organizations involved in health-related activities and their affiliates:¹ Advocates for Youth, the Guttmacher Institute,² the International Planned Parenthood Federation, the Planned Parenthood Federation of America, the Population Council, and the Sexuality Information and Education Council of the United States. Specifically, you requested that we identify the amount of federal funds provided to the selected organizations and their affiliates for each of fiscal years 2002 through 2009 and the sources of these federal funds (for example, family planning grants authorized under Title X of the Public Health Service Act).³ You also asked us to provide information on expenditures of federal funds reported by these organizations and their affiliates. For this report, we identified (1) reported obligations and disbursements⁴ of federal funds that the Department of Health and Human Services (HHS) and the United States Agency for International Development (USAID) provided directly to the selected organizations and their affiliates,⁵ and (2) expenditures⁶ of federal funds reported by organizations and their affiliates in instances in which an organization or an affiliate met the Office of Management and Budget audit threshold and submitted an audit report.⁷ Expenditures included both funds provided directly by HHS, USAID, and other federal entities such as the U.S. Department of Housing

¹In this report, we refer to an affiliate as an organization that is associated with another as a subordinate, subsidiary, or member. Affiliates of the selected organizations we reviewed operate separately, may be separate legal entities from the parent organization, and may be funded directly as well as indirectly from federal agencies.

²Formerly the Alan Guttmacher Institute.

³42 U.S.C. § 300 *et seq.*

⁴The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future. Agencies incur obligations, for example, when they award grants or contracts to private entities. The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations.

⁵GAO identified HHS and USAID as the source of more than 90 percent of expenditures of federal funds reported by the organizations and their affiliates in fiscal year 2001. See GAO, *Federal Funds: Fiscal Year 2001 Expenditures by Selected Organizations Involved in Health-Related Activities*, [GAO-03-527R](#) (Washington, D.C.: May 16, 2003).

⁶The term expenditure refers to the actual spending of money, also known as an outlay.

⁷Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133.

and Urban Development, and funds provided indirectly to the organizations or their affiliates, such as funds through the Medicaid program.⁸ This information updates our May 16, 2003, report that provided information on fiscal year 2001 expenditures of federal funds by the organizations and their affiliates.⁹

To obtain information on federal funds obligated for and disbursed to the selected organizations and their affiliates, the federal agencies that provided the funds, and the source of the funding, we interviewed officials from the federal agencies and from the organizations included in our prior work about federal funding data. We determined that HHS and USAID could provide data on obligations and disbursements of federal funds they provided directly to the selected organizations and their affiliates from their audited financial accounting systems: the Payment Management System and the Phoenix System, respectively.¹⁰ We asked HHS and USAID to provide obligation and disbursement data for each of federal fiscal years 2002 through 2009. These data did not include federal funds provided indirectly to the organizations, such as from HHS grants to states that in turn provided the funds to these organizations and USAID funding provided to other entities that in turn provided the funds to the organizations in our review. Additionally, for federal fiscal years 2002 through 2005, complete obligation and disbursement data for awards made through USAID's overseas-based missions were not available. As a result, obligations and disbursements in this report may understate the actual amount of federal funds provided to the selected organizations and their affiliates. For HHS, the department provided data by the agency or office that awarded the funds as well as by HHS program.¹¹ For USAID, the agency provided general categories of health activities associated with about 90 percent of their obligations. We reviewed current audit opinions on the Payment Management System and the Phoenix System and determined that data from these systems were sufficiently reliable for our purposes.

To obtain information on reported expenditures of federal funds by the selected organizations and their affiliates for fiscal years 2002 through 2009, we reviewed the expenditure information contained in publicly available audit reports submitted in accordance with the Single Audit Act, as amended, and implementing guidance of the Office of Management and Budget, Circular A-133.¹² These audit reports include expenditures of federal funds that HHS agencies and offices and USAID provided both directly and indirectly to the selected organizations and their affiliates, as well as expenditures of funds provided directly and indirectly by federal agencies other than HHS and USAID, such as the Department of Housing and Urban Development, which provided grants totaling about \$4.1 million to Planned Parenthood affiliates who reported such expenditures during the period of our review. The audit reports also included information on the HHS program through which funding was provided; they did not include comparable information for USAID. We did not obtain data on expenditures of federal funds by organizations or their

⁸Medicaid is a joint federal-state program authorized under Title XIX of the Social Security Act that finances health care for certain categories of low-income individuals, including children, persons with disabilities, and persons who are elderly.

⁹[GAO-03-527R](#).

¹⁰We also determined that USAID could report values of contraceptive commodities shipments, including condoms, that were provided to the organizations. This information was not available through USAID's Phoenix System but could be provided separately.

¹¹HHS programs correspond to the title of the program listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009).

¹²Organizations report expenditures over varying 12-month fiscal years. We obtained publicly available audit reports from the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>) that were available as of the end of federal fiscal year 2009.

affiliates that did not submit such audit reports, for example, organizations that did not meet the audit threshold. As a result, expenditures in this report may understate the actual amount of federal funds the selected organizations and their affiliates spent. The expenditure information in these audit reports was independently audited and we determined that the data were sufficiently reliable for our purposes.

In addition to the limitations described previously, agencies reported obligations and disbursements by federal fiscal year while the organizations and their affiliates reported expenditures by their varying fiscal years, so these amounts are not comparable and cannot be totaled. Further, disbursement and expenditure amounts cannot be combined together because funds disbursed by an agency are then spent by an organization; combining the two would result in counting the funds twice.

We conducted our work from June 2009 through May 2010 in accordance with all sections of GAO's Quality Assurance Framework that were relevant to our objective. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work.

In summary, for the period of fiscal years 2002 through 2009,

- HHS and USAID reported obligating about \$217 million and \$347 million, respectively, to the selected organizations and their affiliates we reviewed, and disbursing about \$188 million and \$319 million, respectively, in accordance with these obligations.
- The selected organizations and their affiliates we reviewed reported spending a total of about \$967 million in federal funds. This includes funds provided directly by HHS and USAID and federal funds provided indirectly, such as from federal grants to states that in turn provide the funds to these organizations.

HHS and USAID reviewed a draft of this report and provided technical comments, which we incorporated as appropriate. In addition, we incorporated more detailed USAID data on obligations by activity category that USAID provided after receiving the draft report for review.

Background

The six selected organizations and their affiliates operate within the United States and internationally and engage in health-related activities such as providing information regarding reproductive health and administering services related to the prevention and treatment of human immunodeficiency virus/acquired immunodeficiency syndrome (HIV/AIDS).

- Advocates for Youth is a nonprofit organization located in Washington, D.C. that promotes adolescent reproductive and sexual health programs and policies in the United States and abroad. According to the organization, in 2008, Advocates for Youth worked with more than 28,000 professionals who provided information and assistance to over 9.5 million teens around the world to help them make decisions about their sexual health.
- The Guttmacher Institute is a nonprofit organization with offices in New York City and Washington, D.C. and provides information on sexual activity, contraception, abortion, and childbearing. According to the organization, it seeks to improve sexual and reproductive health in the United States and worldwide through an interrelated program of social science research, policy analysis, and public education. The organization also supports U.S. and international research and publications.

- The International Planned Parenthood Federation is a family health care organization headquartered in London and registered as a charity in the United Kingdom. The organization has six regional offices, including a Western Hemisphere regional office located in the United States. As of December 2009, the federation reported it had 152 autonomous member associations operating in 163 countries. According to the organization, it works through its member associations to promote access to reproductive health services, abortion services, and services related to the prevention and treatment of HIV/AIDS.
- The Planned Parenthood Federation of America, with national offices in New York City and Washington, D.C., is a national nonprofit organization that provides support services to 89 affiliates that operate 850 health care centers across the country.¹³ Planned Parenthood affiliates are separately incorporated and independent organizations with their own boards of directors and financial autonomy. According to the organization, each year, Planned Parenthood health centers provide reproductive health care—including routine exams and screenings, contraception, abortion care, and testing and treatment for sexually transmitted infections—to 3 million patients.
- The Population Council is an international nonprofit research organization with headquarters in New York City. According to the organization, it seeks to improve reproductive health around the world; conducts biomedical, social science, and public health research; and helps build research capacities in developing countries. As of January 2010, its New York headquarters supported a global network of 17 regional and country offices, which conduct research in over 50 countries.
- The Sexuality Information and Education Council of the United States is a nonprofit organization with offices in New York City and Washington, D.C. According to the organization, it promotes comprehensive education on and access to information about human sexuality and conducts advocacy on issues pertaining to sexual and reproductive rights.

During most of the period of our review, what has become known as the “Mexico City Policy” was in effect. This policy required foreign nongovernmental organizations to agree as a condition of their receipt of federal funds for family planning activities that such organizations would neither perform nor actively promote abortion as a method of family planning in other nations. This policy was revoked in January 2009.¹⁴

Federal Funds HHS and USAID Reported Obligating for and Disbursing to Selected Organizations

For fiscal years 2002 through 2009, HHS reported that its agencies and offices—primarily the Health Resources and Services Administration—obligated about \$217 million for and disbursed about \$188 million to the selected organizations and their affiliates. Over the same period, USAID reported obligating about \$347 million for and disbursing about \$319 million to the selected organizations and their affiliates for health activities such as HIV/AIDS and family planning and reproductive health.

¹³The Planned Parenthood Federation of America is a member association of the International Planned Parenthood Federation but is a separate entity from the International Planned Parenthood Federation’s U.S.-based Western Hemisphere Regional Office. In this report we present information for the Planned Parenthood Federation of America and its affiliates separately from the International Planned Parenthood Federation and its member associations. The number of affiliates and health care centers is accurate as of January 21, 2010.

¹⁴74 *Fed. Reg.* 4903 (Jan. 28, 2009).

Federal Funds HHS Reported Obligating for and Disbursing to Selected Organizations

For fiscal years 2002 through 2009, HHS reported obligating about \$217 million for and disbursing about \$188 million to the selected organizations and their affiliates (see table 1 for obligations and table 2 for disbursements).¹⁵

Table 1: Federal Funds HHS Reported Obligating for Selected Organizations, Fiscal Years 2002-2009

Dollars in millions									
Organization	2002	2003	2004	2005	2006	2007	2008	2009	Total
Advocates for Youth	\$1.5	1.2	0.9	0.9	1.1	1.1	1.1	1.1	8.9
Guttmacher Institute	1.2	1.4	1.1	0.9	0.5	0.4	0.8	1.1	7.4
International Planned Parenthood Federation ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Planned Parenthood Federation of America ^b	16.2	15.6	18.0	17.6	17.5	15.8	17.6	19.4	137.7
Population Council	6.0	6.5	8.6	6.3	7.3	7.6	8.7	9.9	60.9
Sexuality Information and Education Council of the United States	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	1.9
Total	25.2	24.9	28.8	25.9	26.6	25.2	28.4	31.8	216.7

Source: GAO analysis of HHS data.

Notes: This table provides, for federal fiscal years 2002 through 2009, the amounts HHS reported obligating directly for the six organizations and their affiliates in our review, including 21 affiliates of the Planned Parenthood Federation of America.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^aHHS did not report obligating funds for the International Planned Parenthood Federation or its member associations in federal fiscal years 2002 through 2009.

^bIncludes amounts HHS reported obligating for affiliates of the Planned Parenthood Federation of America.

¹⁵According to HHS officials, it is possible for disbursements to be greater than obligations in any given fiscal year, as disbursements do not need to occur in the same year in which the funds were obligated.

Table 2: Federal Funds HHS Reported Disbursing to Selected Organizations, Fiscal Years 2002-2009

Dollars in millions									
Organization	2002	2003	2004	2005	2006	2007	2008	2009	Total
Advocates for Youth	\$0.0 ^a	1.1	1.3	1.1	0.7	0.9	1.2	1.1	7.3
Guttmacher Institute	0.0 ^a	1.0	1.2	0.8	1.0	1.1	0.6	1.0	6.7
International Planned Parenthood Federation ^b	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Planned Parenthood Federation of America ^c	6.1	14.7	16.1	17.0	18.0	18.0	16.3	16.9	123.1
Population Council	1.4	4.2	7.1	7.2	5.0	6.9	7.7	9.6	49.2
Sexuality Information and Education Council of the United States	0.3	0.2	0.2	0.2	0.3	0.3	0.2	0.0	1.6
Total	7.9	21.2	25.9	26.3	25.0	27.2	25.9	28.6	187.8

Source: GAO analysis of HHS data.

Notes: This table provides the amount HHS reported disbursing in accordance with obligations for federal fiscal years 2002 through 2009 directly to the six organizations and their affiliates in our review, including 19 affiliates of the Planned Parenthood Federation of America.

The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations.

Disbursements may not add to totals due to rounding.

^aDisbursements of less than \$50,000 rounded to zero. HHS reported disbursing about \$3,000 to Advocates for Youth and about \$6,000 to the Guttmacher Institute in federal fiscal year 2002.

^bHHS did not report disbursing funds to the International Planned Parenthood Federation or its member associations in federal fiscal years 2002 through 2009.

^cIncludes amounts HHS reported disbursing to affiliates of the Planned Parenthood Federation of America.

Tables 3 and 4 provide information on the amounts HHS reported obligating for and disbursing to the six selected organizations and their affiliates in our review, by HHS awarding agency or office. The largest amounts obligated and disbursed—about \$132 million and \$118 million, respectively—were provided through HHS’s Health Resources and Services Administration (HRSA).¹⁶ This funding was provided predominantly through an HHS program for family planning services.¹⁷

¹⁶The funding includes obligations and disbursements under a program for family planning services authorized under Title X of the Public Health Service Act, which is administered by the Office of Population Affairs under the Office of Public Health and Science in HHS, but is funded through appropriations for HRSA.

¹⁷See enclosure I for additional information on obligations by HHS program.

Table 3: Federal Funds HHS Reported Obligating for Selected Organizations, by Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Agency or office	2002	2003	2004	2005	2006	2007	2008	2009	Total
Centers for Disease Control and Prevention	\$2.8	2.3	2.2	2.3	2.3	2.5	3.9	4.5	22.8
Health Resources and Services Administration	15.2	14.7	16.7	16.6	16.7	15.4	17.2	19.2	131.8
National Institutes of Health	6.8	7.5	9.3	6.7	7.3	7.2	7.1	7.8	59.6
Office of the Secretary	0.3	0.4	0.5	0.2	0.2	0.2	0.2	0.3	2.5
Total	25.2	24.9	28.8	25.9	26.6	25.2	28.4	31.8	216.7

Source: GAO analysis of HHS data.

Notes: This table provides, for federal fiscal years 2002 through 2009, the amounts HHS reported obligating directly for the six organizations and their affiliates, including 21 affiliates of the Planned Parenthood Federation of America, by HHS agency or office. HHS did not report obligating funds for the International Planned Parenthood Federation or its member associations during the period of our review.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

Table 4: Federal Funds HHS Reported Disbursing to Selected Organizations, by Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Agency or office	2002	2003	2004	2005	2006	2007	2008	2009	Total
Centers for Disease Control and Prevention	\$0.4	2.3	2.4	2.4	2.3	2.1	2.7	3.1	17.6
Health Resources and Services Administration	6.0	13.8	15.3	15.5	17.0	17.4	15.9	16.7	117.6
National Institutes of Health	1.4	4.8	7.8	7.8	5.4	7.4	7.2	8.5	50.4
Office of the Secretary	0.0 ^a	0.3	0.4	0.5	0.3	0.3	0.2	0.2	2.1
Total	7.9	21.2	25.9	26.3	25.0	27.2	25.9	28.6	187.8

Source: GAO analysis of HHS data.

Notes: This table provides the amount HHS reported disbursing in accordance with obligations for federal fiscal years 2002 through 2009 directly to the six organizations and their affiliates, including 19 affiliates of the Planned Parenthood Federation of America. HHS did not report disbursing funds to the International Planned Parenthood Federation or its member associations during the period of our review.

The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations.

Disbursements may not add to totals due to rounding.

^aDisbursements of less than \$50,000 rounded to zero. The Office of the Secretary reported disbursing about \$15,000 in federal fiscal year 2002 to the selected organizations and their affiliates.

Federal Funds USAID Reported Obligating for and Disbursing to Selected Organizations

For fiscal years 2002 through 2009, USAID reported obligating about \$347 million for and disbursing about \$319 million to the selected organizations and their affiliates (see table 5 for obligations and table 6 for disbursements).¹⁸ According to USAID, this funding was for health activities such as HIV/AIDS and family planning and reproductive health.¹⁹ In addition to the funding presented in tables 5 and 6, USAID reported shipping contraceptive commodities, including condoms, valued at approximately \$7.6 million to affiliates of the International Planned Parenthood Federation during the period of our review.

Table 5: Federal Funds USAID Reported Obligating for Selected Organizations, Fiscal Years 2002-2009

Dollars in millions									
Organization	2002	2003	2004	2005	2006	2007	2008	2009	Total
Advocates for Youth ^a	\$0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gutmacher Institute ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
International Planned Parenthood Federation	18.7	13.6	6.0	11.2	6.3	10.6	9.4	17.9	93.9
Planned Parenthood Federation of America ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Population Council	28.6	23.9	30.1	34.6	34.2	31.6	27.1	43.1	253.3
Sexuality Information and Education Council of the United States ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	47.4	37.6	36.0	45.8	40.6	42.2	36.5	61.1	347.1

Source: GAO analysis of USAID data.

Notes: This table provides, for federal fiscal years 2002 through 2009, the amounts USAID reported obligating directly for the six organizations in our review. Obligations for the International Planned Parenthood Federation represent funding for nine of its member associations.

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.

For federal fiscal years 2002 through 2005, complete obligation data for awards made through the agency's overseas-based missions were not available.

Obligations may not add to totals due to rounding.

^aUSAID did not report obligating funds for Advocates for Youth, the Gutmacher Institute, the Planned Parenthood Federation of America or its affiliates, or the Sexuality Information and Education Council of the United States in federal fiscal years 2002 through 2009.

¹⁸According to USAID officials, it is possible for disbursements to be greater than obligations in any given fiscal year, as disbursements do not need to occur in the same year in which the funds were obligated.

¹⁹See enclosure II for additional information on obligations by USAID activity categories.

Table 6: Federal Funds USAID Reported Disbursing to Selected Organizations, Fiscal Years 2002-2009

Dollars in millions

Organization	2002	2003	2004	2005	2006	2007	2008	2009	Total
Advocates for Youth ^a	\$0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guttmacher Institute ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
International Planned Parenthood Federation ^b	10.8	12.5	12.0	9.9	9.3	9.6	11.8	10.4	86.2
Planned Parenthood Federation of America ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Population Council	8.3	23.0	34.1	30.4	36.6	29.6	37.1	33.7	232.9
Sexuality Information and Education Council of the United States ^a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	19.1	35.5	46.1	40.3	45.9	39.2	48.9	44.1	319.1

Source: GAO analysis of USAID data.

Notes: This table provides the amount USAID reported disbursing in accordance with obligations for federal fiscal years 2002 through 2009 directly to the six organizations in our review. Disbursements to the International Planned Parenthood Federation represent funding to nine of its member associations.

The term disbursement refers to amounts paid by federal agencies, in cash or cash equivalents, to satisfy government obligations.

For federal fiscal years 2002 through 2005, complete disbursement data for awards made through the agency's overseas-based missions were not available.

Disbursements may not add to totals due to rounding.

^aUSAID did not report disbursing funds to Advocates for Youth, the Guttmacher Institute, the Planned Parenthood Federation of America or its affiliates, or the Sexuality Information and Education Council of the United States in federal fiscal years 2002 through 2009.

^bUSAID also reported that it shipped contraceptive commodities valued at \$2.4 million, \$2.1 million, \$1.3 million, \$0.3 million, \$0.3 million, \$0.4 million, \$0.7 million, and \$0.1 million to affiliates of the International Planned Parenthood Federation in federal fiscal years 2002 through 2009, respectively. These amounts are not disbursements reported from USAID's Phoenix System and are not reflected in the table.

Expenditures of Federal Funds Reported by Selected Organizations

For fiscal years 2002 through 2009, the selected organizations and their affiliates in our review reported total expenditures of about \$967 million in federal funds provided directly and indirectly (see table 7).²⁰ More than one-third of this amount, about \$342 million, was reported as expenditures from an HHS program for family planning services.²¹ Nearly all (about \$942 million) of the reported expenditures were from programs administered by HHS and USAID;²² the remaining \$25 million in reported expenditures were primarily from programs administered by the U.S. Department of Housing and Urban Development, the U.S. Department of Agriculture, and the U.S. Department of Justice.

²⁰Organizations reported expenditures over varying 12-month fiscal years that did not always align with the federal fiscal year.

²¹This program is authorized under Title X of the Public Health Service Act. See enclosure III for information on reported expenditures by HHS program.

²²See enclosure IV for information on reported expenditures for funding provided by USAID.

Table 7: Organizations' Reported Expenditures of Federal Funds, Fiscal Years 2002-2009

Dollars in millions									
Organization	2002	2003	2004	2005	2006	2007	2008	2009	Total
Advocates for Youth	\$0.8	1.6	1.3	1.4	0.7	0.8	1.1	1.1	8.7
Guttmacher Institute	1.7	2.2	1.7	1.9	2.1	1.9	1.2	0.0	12.7
International Planned Parenthood Federation ^a	1.3	1.0	1.6	0.0	0.0	0.0	0.0	0.0	3.9
Planned Parenthood Federation of America ^b	94.5	88.5	86.7	93.7	100.0	97.6	96.2	0.0	657.1
Population Council	37.9	39.8	37.1	41.6	40.5	43.2	44.4	0.0	284.3
Sexuality Information and Education Council of the United States	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total	136.2	133.3	128.4	138.6	143.2	143.5	142.9	1.1	967.1

Source: GAO analysis.

Notes: This table provides, for fiscal years 2002 through 2009, the amount of federal funds selected organizations and their affiliates, including affiliates of the Planned Parenthood Federation of America and the U.S.-based Western Hemisphere regional office of the International Planned Parenthood Federation, reported spending in audit reports submitted and available as of the end of federal fiscal year 2009.

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

Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on organizations' 12-month fiscal years, which vary.

Expenditures may not add to totals due to rounding.

^aAmounts reflect expenditures of federal funds reported by the U.S.-based Western Hemisphere regional office of the International Planned Parenthood Federation. Other regional offices and member associations of the International Planned Parenthood Federation that are not based in the United States are not subject to the Office of Management and Budget audit reporting requirement.

^bIncludes expenditures reported by 85 affiliates of the Planned Parenthood Federation of America. Planned Parenthood Federation of America and its affiliates are separate entities from the U.S.-based Western Hemisphere regional office of the International Planned Parenthood Federation.

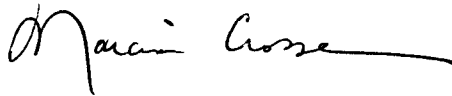
Agency Comments

We provided a draft of this report to HHS and USAID for comment, and we also provided relevant excerpts of the draft to the organizations discussed in the report. USAID provided written comments, which appear in enclosure V. USAID stated that it could provide more detailed data than we had reported in the draft report. USAID had not provided these detailed data before we sent the draft for review. However, after receiving the draft report for review, USAID provided additional data on the specific amounts of obligations for health activities associated with about 90 percent of the amount USAID reported obligating for the selected organizations during the period of our review. In response, we revised the report to acknowledge that USAID could provide such detailed data and also incorporated the detailed data into the report in enclosure II.

USAID also commented that when the "Mexico City Policy" required foreign nongovernmental organizations to certify that they would not perform or actively promote abortion as a method of family planning as a condition for receiving U.S. federal family planning assistance, no USAID funds were obligated for the International Planned Parenthood Federation in London, which did not agree to abide by the policy.

In addition, HHS, USAID, and some of the organizations discussed in the report provided technical comments which we incorporated as appropriate.

As agreed with your offices, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from its issue date. At that time, we will send copies of this report to the Secretary of Health and Human Services and the Administrator of USAID. The report will also be available at no charge on GAO's Web site at <http://www.gao.gov>. If you or your staff have any questions about this report, please contact me at (202) 512-7114 or crossem@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Kim Yamane, Assistant Director; Tom Moscovitch; and Teresa Tam made major contributions to this report.



Marcia Crosse
Director, Health Care

Enclosures - 5

List of Requesters

The Honorable John Boehner
Republican Leader
House of Representatives

The Honorable Sam Brownback
The Honorable John Cornyn
The Honorable Jim DeMint
The Honorable James Inhofe
The Honorable David Vitter
United States Senate

The Honorable Joe Barton
Ranking Member
Committee on Energy and Commerce
House of Representatives

The Honorable Paul Ryan
Ranking Member
Committee on the Budget
House of Representatives

The Honorable Todd Akin
The Honorable Michelle Bachmann
The Honorable Roscoe Bartlett
The Honorable Marsha Blackburn
The Honorable Paul Broun
The Honorable Vern Buchanan
The Honorable John Fleming
The Honorable Trent Franks
The Honorable Scott Garrett
The Honorable Phil Gingrey
The Honorable Duncan Hunter
The Honorable Walter Jones
The Honorable Jim Jordan
The Honorable Steve King
The Honorable Doug Lamborn
The Honorable Kenny Marchant
The Honorable Pete Olson
The Honorable Ron Paul
The Honorable Mike Pence
The Honorable Joe Pitts
The Honorable Steve Scalise
The Honorable Chris Smith
The Honorable Lamar Smith
House of Representatives

Enclosure I

Amounts the Department of Health and Human Services Reported Obligating for Selected Organizations, by Program and Awarding Agency or Office, Fiscal Years 2002-2009

This enclosure provides, for fiscal years 2002 through 2009, the amounts the Department of Health and Human Services (HHS) reported obligating for Advocates for Youth, the Guttmacher Institute, the Planned Parenthood Federation of America and its affiliates, the Population Council, and the Sexuality Information and Education Council of the United States by HHS program and awarding agency or office, in descending order by total obligations.¹ HHS did not report obligating any funds for the International Planned Parenthood Federation or its affiliates for the period of our review. The HHS program with the largest amount of obligations—about \$123 million or about 57 percent of total HHS obligations—was a grant program, family planning services, authorized under Title X of the Public Health Service Act.

¹Tables 8 through 12 provide the total amounts HHS reported obligating for fiscal years 2002 through 2009 by HHS program in descending order by total obligations. HHS programs are identified by program title and number as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009).

Table 8: Federal Funds HHS Reported Obligating for Advocates for Youth, by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Program title and number	2002	2003	2004	2005	2006	2007	2008	2009	Total
Centers for Disease Control and Prevention_ Investigations and Technical Assistance (93.283) <i>Centers for Disease Control and Prevention</i>	\$0.4	0.4	0.7	0.7	0.9	0.9	0.0	0.3	4.3
Acquired Immunodeficiency Syndrome (AIDS) Activity (93.118) <i>Centers for Disease Control and Prevention</i>	0.8	0.6	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of Human Immunodeficiency Virus (HIV) and Other Important Health Problems (93.938) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	1.3
Cooperative Agreements to Improve the Health Status of Minority Populations (93.004) <i>Office of the Secretary, Office of Minority Health</i>	0.0	0.0	0.1	0.1	0.0	0.0	0.2	0.2	0.7
HIV Prevention Activities_ Non-governmental Organization Based (93.939) <i>Centers for Disease Control and Prevention</i>	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program (93.006) <i>Office of the Secretary, Office of Minority Health</i>	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.2
Community Programs to Improve Minority Health Grant Program (93.137) <i>Office of the Secretary, Office of Minority Health</i>	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
Centers for Research and Demonstration for Health Promotion and Disease Prevention (93.135) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (93.946) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Total	1.5	1.2	0.9	0.9	1.1	1.1	1.1	1.1	8.9

Source: GAO analysis of HHS data.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds HHS reported obligating for Advocates for Youth, by HHS program, in descending order by total obligations.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

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Table 9: Federal Funds HHS Reported Obligor for the Guttmacher Institute, by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Program title and number	2002	2003	2004	2005	2006	2007	2008	2009	Total
<i>Agency or office^a</i>									
Child Health and Human Development Extramural Research (93.865)^b									
<i>National Institutes of Health</i>									
	\$0.8	1.0	0.9	0.7	0.3	0.0	0.3	0.6	4.5
Family Planning_Service Delivery Improvement Research Grants (93.974)^c									
<i>Health Resources and Services Administration</i>									
	0.0	0.4	0.3	0.2	0.2	0.4	0.4	0.5	2.5
Family Planning_Services (93.217)^c									
<i>Health Resources and Services Administration</i>									
	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Family Planning_Personnel Training (93.260)^c									
<i>Health Resources and Services Administration</i>									
	0.0 ^d	0.0 ^d	0.0	0.0	0.0	0.0	0.0	0.0	0.0^d
Total	1.2	1.4	1.1	0.9	0.5	0.4	0.8	1.1	7.4

Source: GAO analysis of HHS data.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds HHS reported obligator for the Guttmacher Institute, by HHS program, in descending order by total obligations.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bReflects totals for HHS programs 93.864 and 93.865, which were combined in 2003.

^cThis program is administered by the Office of Population Affairs under the Office of Public Health and Science in HHS, but is funded through appropriations for the Health Resources and Services Administration.

^dObligations of less than \$50,000 rounded to zero. HHS reported obligator about \$13,000 in fiscal year 2002 and about \$13,000 in fiscal year 2003 for a program supporting family planning personnel training.

Enclosure I

Table 10: Federal Funds HHS Reported Obligating for the Planned Parenthood Federation of America and Affiliates, by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Program title and number	2002	2003	2004	2005	2006	2007	2008	2009	Total
<i>Agency or office^a</i>									
Family Planning_Services (93.217)^b <i>Health Resources and Services Administration</i>	\$13.2	14.0	14.1	15.9	16.2	14.7	16.0	18.2	122.1
Family Planning_Personnel Training (93.260)^b <i>Health Resources and Services Administration</i>	1.1	0.2	2.0	0.1	0.0	0.0	0.0	0.0	3.4
HIV Prevention Activities_Non-governmental Organization Based (93.939) <i>Centers for Disease Control and Prevention</i>	0.9	0.9	0.0	0.0	0.0 ^c	0.0	0.7	0.5	3.1
Acquired Immunodeficiency Syndrome (AIDS) Activity (93.118) <i>Centers for Disease Control and Prevention</i>	0.1	0.0	0.9	0.9	0.7	0.0	0.0	0.0	2.6
AIDS Education and Training Centers (93.145) <i>Health Resources and Services Administration</i>	0.5	0.1	0.4	0.4	0.3	0.0	0.3	0.3	2.2
Centers for Disease Control and Prevention_Investigations and Technical Assistance (93.283) <i>Centers for Disease Control and Prevention</i>	0.0 ^c	0.0	0.0 ^c	0.0	0.1	0.8	0.0	0.0	0.9
Adolescent Family Life_Demonstration Projects (93.995) <i>Office of the Secretary, Office of Population Affairs</i>	0.3	0.0	0.3	0.1	0.1	0.0	0.0	0.0	0.9
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Syndrome (HIV) Infection in Selected Population Groups (93.943) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.2	0.3	0.0	0.0	0.0	0.0	0.5
Family Planning_Service Delivery Improvement Research Grants (93.974)^b <i>Health Resources and Services Administration</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.5
Adolescent Family Life Research Grants (93.111) <i>Office of the Secretary, Office of Population Affairs</i>	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (93.918) <i>Health Resources and Services Administration</i>	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.3
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (93.946) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0 ^c	0.0	0.1	0.0	0.1
Health Care and Other Facilities (93.887) <i>Health Resources and Services Administration</i>	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1
HIV Prevention Programs for Women (93.015) <i>Office of the Secretary</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1

Enclosure I

Dollars in millions									
Program title and number	2002	2003	2004	2005	2006	2007	2008	2009	Total
<i>Agency or office^a</i>									
Special Projects of National Significance (93.928)									
<i>Health Resources and Services Administration</i>									
	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) (93.224)									
<i>Health Resources and Services Administration</i>									
	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Trans-NIH Research Support (93.310)									
<i>National Institutes of Health</i>									
	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Child Health and Human Development Extramural Research (93.865)									
<i>National Institutes of Health</i>									
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Cooperative Agreements to Improve the Health Status of Minority Populations (93.004)									
<i>Office of the Secretary, Office of Minority Health</i>									
	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program (93.006)									
<i>Office of the Secretary, Office of Minority Health</i>									
	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
HIV Demonstration, Research, Public and Professional Education Projects (93.941)									
<i>Centers for Disease Control and Prevention</i>									
	0.0	0.0	0.0 ^c	0.0	0.0	0.0	0.0	0.0	0.0^c
Public Health and Social Services Emergency Fund (93.003)									
<i>Health Resources and Services Administration</i>									
	0.0 ^c	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0^c
Total	16.2	15.6	18.0	17.6	17.5	15.8	17.6	19.4	137.7

Source: GAO analysis of HHS data.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds HHS reported obligating for the Planned Parenthood Federation of America and 21 affiliates, by HHS program, in descending order by total obligations.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bThis program is administered by the Office of Population Affairs under the Office of Public Health and Science in HHS, but is funded through appropriations for the Health Resources and Services Administration.

^cObligations of less than \$50,000 rounded to zero. HHS reported obligating about \$30,000 in fiscal year 2006 through a program supporting HIV prevention activities at nongovernmental organizations; about \$1,000 in fiscal year 2002 and \$34,000 in fiscal year 2004 through a program supporting investigations and technical assistance; about \$34,000 in fiscal year 2006 for a program supporting state-based safe motherhood and infant health initiatives; about \$19,000 in fiscal year 2004 for HIV research and education; and about \$19,000 in fiscal year 2002 for public health and social service emergencies.

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Table 11: Federal Funds HHS Reported Obligating for the Population Council, by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Program title and number	2002	2003	2004	2005	2006	2007	2008	2009	Total
<i>Agency or office^a</i>									
Child Health and Human Development Extramural Research (93.865)^b									
<i>National Institutes of Health</i>	\$4.6	5.1	5.5	2.8	2.5	2.9	2.5	2.8	28.7
Allergy, Immunology and Transplantation Research (93.855)									
<i>National Institutes of Health</i>	0.0	0.0	0.0	0.0	2.4	2.6	2.5	3.0	10.4
Oral Disease and Disorders Research (93.121)									
<i>National Institutes of Health</i>	0.0	0.5	1.4	1.4	1.6	1.0	1.1	0.6	7.7
HIV Demonstration, Research, Public and Professional Education Projects (93.941)									
<i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.3	0.0	1.0	2.8	4.0
Microbiology and Infectious Diseases Research (93.856)									
<i>National Institutes of Health</i>	1.2	0.8	0.8	1.3	0.0	0.0	0.0	0.0	4.0
Aging Research (93.866)									
<i>National Institutes of Health</i>	0.2	0.2	0.0	0.1	0.1	0.4	0.4	0.4	1.6
Environmental Health (93.113)^c									
<i>National Institutes of Health</i>	0.0	0.0	0.3	0.3	0.3	0.2	0.0	0.0	1.2
HIV Prevention Activities_Health Department Based (93.940)									
<i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.0	0.9
Centers for Disease Control and Prevention_ Investigations and Technical Assistance (93.283)									
<i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.5
Acquired Immunodeficiency Syndrome (AIDS) Activity (93.118)									
<i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.2	0.3	0.0	0.0	0.0	0.0	0.4
Trans-NIH Research Support (93.310)									
<i>National Institutes of Health</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.4
National Institutes of Health Acquired Immunodeficiency Syndrome Research Loan Repayment Program (93.936)									
<i>National Institutes of Health</i>	0.0	0.0	0.2	0.0	0.1	0.0	0.0	0.0	0.4
Kidney Diseases, Urology and Hematology Research (93.849)									
<i>National Institutes of Health</i>	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.3
Trans-NIH Recovery Act Research Support (93.701)									
<i>National Institutes of Health</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3

Enclosure I

Dollars in millions									
Program title and number	2002	2003	2004	2005	2006	2007	2008	2009	Total
<i>Agency or office^a</i>									
Drug Abuse and Addiction Research Programs (93.279)									
<i>National Institutes of Health</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Total	6.0	6.5	8.6	6.3	7.3	7.6	8.7	9.9	60.9

Source: GAO analysis of HHS data.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds HHS reported obligating for the Population Council, by HHS program, in descending order by total obligations.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bReflects totals for HHS programs 93.864 and 93.865, which were combined in 2003.

^cReflects totals for HHS programs 93.113 and 93.894, which were combined in 2006.

Enclosure I

Table 12: Federal Funds HHS Reported Obligating for the Sexuality Information and Education Council of the United States, by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions

Program title and number <i>Agency or office^a</i>	2002	2003	2004	2005	2006	2007	2008	2009	Total
Centers for Disease Control and Prevention_ Investigations and Technical Assistance (93.283) <i>Centers for Disease Control and Prevention</i>	\$0.2	0.1	0.2	0.2	0.3	0.3	0.0	0.0	1.2
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (93.938) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.5
Preventive Health Services_Sexually Transmitted Diseases Control Grants (93.977) <i>Centers for Disease Control and Prevention</i>	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	1.9

Source: GAO analysis of HHS data.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds HHS reported obligating for the Sexuality Information and Education Council of the United States, by HHS program, in descending order by total obligations.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

Enclosure II

**Amounts the United States Agency for International Development
Reported Obligor for Selected Organizations, by Activity Category,
Fiscal Years 2002-2009**

This enclosure provides, for fiscal years 2002 through 2009, the amounts the United States Agency for International Development (USAID) reported obligator for the International Planned Parenthood Federation and its affiliates and the Population Council, by activity category, in descending order by total obligations.¹ USAID did not report obligator funds for the Planned Parenthood Federation of America or its affiliates, the Guttmacher Institute, Advocates for Youth, or the Sexuality Information and Education Council of the United States for the period of our review. Activity categories were provided by USAID and were identified by USAID officials. USAID identified individual categories of health activities for about 90 percent of its obligations. The remaining 10 percent was identified as nonhealth and unknown/unspecified activities. The health activity category with the largest amount of obligations—about \$144 million or about 41 percent of total USAID obligations—was Family Planning and Reproductive Health.

Table 13: Federal Funds USAID Reported Obligor for Selected Organizations, by Activity Category, Fiscal Years 2002-2009

Dollars in millions									
Activity category	2002	2003	2004	2005	2006	2007	2008	2009	Total
Family planning/ reproductive health	22.0	13.0	12.7	15.5	17.8	17.3	17.5	27.8	143.6
HIV/AIDS	15.4	18.8	20.9	22.6	20.2	14.0	11.8	17.5	141.2
Other health ^a	5.0	1.8	2.3	3.0	2.5	3.1	2.1	6.3	26.0
Unknown/unspecified ^b	4.0	0.2	0.2	0.1	0.0	4.8	1.0	7.5	17.8
Nonhealth ^c	1.0	3.8	0.0	4.6	0.0	3.0	3.8	0.0	16.2
Avian flu	0.0	0.0	0.0	0.0	0.0	0.0	0.3	2.0	2.3
Total	47.4	37.6	36.0	45.8	40.6	42.2	36.5	61.1	347.1

Source: GAO analysis of USAID data.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds USAID reported obligator for the International Planned Parenthood Federation and nine of its affiliates and the Population Council, by activity category, in descending order by total obligations. USAID did not report obligator funds for the Planned Parenthood Federation of America or its affiliates, the Guttmacher Institute, Advocates for Youth, or the Sexuality Information and Education Council of the United States for the period of our review.

The term obligation refers to a definite commitment by a federal agency that creates a legal liability to make payments immediately or in the future.

Obligations may not add to totals due to rounding.

^a*Other health* includes funds for maternal health, child health, nutrition, and other infectious diseases, including malaria and tuberculosis.

^b*Unknown/unspecified* includes funds for broader development purposes than health. Information on the activity category for which the funds were obligated is not available in Phoenix.

^c*Nonhealth* includes funds for general development assistance activities other than health, including, for example, economic growth, education, democracy and governance, climate change and environment, and agriculture.

¹Table 13 provides the total amounts USAID reported obligator for fiscal years 2002 through 2009, by activity category, in descending order by total obligations.

Expenditure Amounts Reported by Selected Organizations, by Department of Health and Human Services Program and Awarding Agency or Office, Fiscal Years 2002-2009

This enclosure provides, for fiscal years 2002 through 2009, the expenditures of federal funds that Advocates for Youth, the Guttmacher Institute, the Planned Parenthood Federation of America and its affiliates, and the Population Council reported, by Department of Health and Human Services (HHS) program and awarding agency or office.¹ This enclosure does not contain a table for the Sexuality Information and Education Council of the United States, but this organization reported spending \$304,503 in fiscal year 2003 for an HHS program, Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems, awarded through the Centers for Disease Control and Prevention. The International Planned Parenthood Federation did not report spending HHS funds for the period of our review.² This enclosure does not contain expenditures of federal funds from agencies other than HHS. The HHS program under which the organizations and their affiliates reported the largest expenditures—about \$342 million or 35 percent of total reported expenditures for HHS programs—was a grant program, family planning services, authorized under Title X of the Public Health Service Act.

¹Tables 14 and 15 present the amounts Advocates for Youth and the Guttmacher Institute reported spending for fiscal years 2002 through 2009, by HHS program, in descending order by total expenditures. Tables 16 and 17 present the amounts the Planned Parenthood Federation of America and its affiliates and the Population Council reported spending for fiscal years 2002 through 2009, by the 10 HHS programs that together accounted for more than 90 percent of each organization's total expenditures of HHS funds, in descending order by total expenditures. Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on organizations' 12-month fiscal years, which vary. We obtained publicly available audit reports from the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>) that were available as of the end of federal fiscal year 2009.

²The U.S.-based Western Hemisphere regional office of the International Planned Parenthood Federation submitted audit reports during the period of our review, but did not report spending federal funds through HHS programs.

Table 14: Advocates for Youth's Reported Expenditures of Federal Funds by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Program title and number <i>Agency or office^a</i>	2002	2003	2004	2005	2006	2007	2008	2009	Total
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (93.938) <i>Centers for Disease Control and Prevention</i>	\$0.4	0.5	0.4	0.2	0.2	0.3	0.4	0.3	2.7
HIV Demonstration, Research, Public and Professional Education Projects (93.941) <i>Centers for Disease Control and Prevention</i>	0.3	0.8	0.7	0.9	0.0	0.0	0.0	0.0	2.7
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (93.946) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.1	0.4	0.6	0.6	1.7
Cooperative Agreements to Improve the Health Status of Minority Populations (93.004) <i>Office of the Secretary, Office of Minority Health</i>	0.0	0.0	0.0	0.0 ^b	0.2	0.2	0.2	0.2	0.7
Centers for Disease Control and Prevention Investigations and Technical Assistance (93.283) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.2	0.2	0.1	0.0	0.0	0.0	0.6
HIV Prevention Activities Non-governmental Organization Based (93.939) <i>Centers for Disease Control and Prevention</i>	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total	0.8	1.5	1.3	1.4	0.7	0.8	1.1	1.1	8.7

Source: GAO analysis.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds that Advocates for Youth reported spending for HHS programs in descending order by total expenditures.

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

Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on the organizations' 12-month fiscal years, which vary. Advocates for Youth's fiscal year end date is March 31.

Expenditures may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bExpenditures of less than \$50,000 rounded to zero. Advocates for Youth reported spending about \$12,000 in 2005 for a program supporting cooperative agreements to improve the health status of minority populations.

Enclosure III

Table 15: Guttmacher Institute’s Reported Expenditures of Federal Funds by HHS Program and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions									
Program title and number <i>Agency or office^a</i>	2002	2003	2004	2005	2006	2007	2008	2009	Total
Child Health and Human Development Extramural Research (93.865)^b <i>National Institutes of Health</i>	\$0.3	0.7	0.6	0.7	0.8	0.6	0.1	0.0	3.8
Family Planning Service Delivery Improvement Research Grants (93.974)^c <i>Health Resources and Services Administration</i>	0.6	0.6	0.2	0.2	0.2	0.4	0.5	0.0	2.7
Total	0.8	1.3	0.8	0.9	1.0	0.9	0.7	0.0	6.6

Source: GAO analysis.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds that Guttmacher Institute reported spending for HHS programs, in descending order by total expenditures.

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

Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on the organizations’ 12-month fiscal years, which vary. The Guttmacher Institute’s fiscal year end date is December 31.

Expenditures may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bReflects totals for HHS programs 93.864 and 93.865, which were combined in 2003.

^cThis program is administered by the Office of Population Affairs under the Office of Public Health and Science in HHS, but is funded through appropriations for the Health Resources and Services Administration.

Table 16: The Planned Parenthood Federation of America and Affiliates' Reported Expenditures of Federal Funds by Top 10 HHS Programs and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions

Program title and number <i>Agency or office^a</i>	2002	2003	2004	2005	2006	2007	2008	2009	Total
Family Planning Services (93.217)^b <i>Health Resources and Services Administration</i>	\$48.7	45.5	42.0	50.4	53.5	49.0	53.0	0.0	342.1
Maternal and Child Health Services Block Grant to the States (93.994) <i>Health Resources and Services Administration</i>	9.4	9.5	10.0	9.5	10.4	9.2	9.3	0.0	67.4
Social Services Block Grants (93.667) <i>Administration for Children and Families</i>	8.8	7.2	7.3	8.4	11.6	10.8	9.5	0.0	63.7
Temporary Assistance for Needy Families (93.558) <i>Administration for Children and Families</i>	8.6	6.5	9.9	9.5	7.9	9.1	9.6	0.0	61.2
Medical Assistance Program (Medicaid) (93.778) <i>Centers for Medicare and Medicaid Services</i>	1.7	2.6	2.0	1.4	2.3	2.5	2.5	0.0	15.0
HIV Prevention Activities_Health Department Based (93.940) <i>Centers for Disease Control and Prevention</i>	2.1	1.3	1.4	1.4	2.1	2.0	1.4	0.0	11.9
Preventive Health Services_Sexually Transmitted Diseases Control Grants (93.977) <i>Centers for Disease Control and Prevention</i>	2.2	0.6	1.4	1.4	1.7	1.7	1.5	0.0	10.4
HIV Care Formula Grants (93.917) <i>Health Resources and Services Administration</i>	1.3	1.3	1.3	1.7	1.9	1.7	0.4	0.0	9.5
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs (93.919) <i>Centers for Disease Control and Prevention</i>	1.3	1.7	1.5	0.8	0.3	0.3	1.2	0.0	7.0
HIV Prevention Activities_Non-governmental Organization Based (93.939) <i>Centers for Disease Control and Prevention</i>	1.1	0.8	0.5	1.1	1.2	0.7	0.4	0.0	5.7
Total	85.2	77.0	77.4	85.6	93.0	87.1	88.7	0.0	593.9

Source: GAO analysis.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds that the Planned Parenthood Federation of America and its affiliates reported spending on 10 HHS programs that together accounted for more than 90 percent of the total HHS funds the organization and its affiliates reported spending over the period of our review, in descending order by total expenditures. The remaining funding was reported by the organization and its affiliates as expenditures from HHS programs such as Centers for Disease Control and Prevention_ Investigations and Technical Assistance (93.283), HIV Emergency Relief Projects Grants (93.914), Preventive Health and Health Services Block Grants (93.991), Injury Prevention and Control Research and State and Community Based Programs (93.136), Consolidated Health Centers (93.224), Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (93.918), Health Disparities in Minority Health (93.100), Adolescent Family Life_Demonstration Projects (93.995), Family Planning_Personnel Training (93.260), and Emergency Medical Services for Children (93.127).

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

Enclosure III

Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on the organizations' 12-month fiscal years, which vary.

Expenditures may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bThis program is administered by the Office of Population Affairs under the Office of Public Health and Science in HHS, but is funded through appropriations for the Health Resources and Services Administration.

Table 17: The Population Council’s Reported Expenditures of Federal Funds by Top 10 HHS Programs and Awarding Agency or Office, Fiscal Years 2002-2009

Dollars in millions

Program title and number Agency or office^a	2002	2003	2004	2005	2006	2007	2008	2009	Total
Child Health and Human Development Extramural Research (93.865)^b <i>National Institutes of Health</i>	\$4.5	4.5	5.4	3.5	3.2	2.7	3.3	0.0	27.1
Microbiology and Infectious Diseases Research (93.856) <i>National Institutes of Health</i>	1.3	1.3	1.1	1.2	0.6	0.9	0.1	0.0	6.6
Oral Disease and Disorders Research (93.121) <i>National Institutes of Health</i>	0.0	0.2	1.0	1.2	1.6	0.9	1.4	0.0	6.4
Allergy, Immunology and Transplantation Research (93.855) <i>National Institutes of Health</i>	0.0	0.0	0.0 ^c	0.1	1.0	1.7	3.1	0.0	6.0
HIV Demonstration, Research, Public and Professional Education Projects (93.941) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.1	0.2	0.3	0.4	0.6	0.0	1.6
Ageing Research (93.866) <i>National Institutes of Health</i>	0.1	0.2	0.1	0.1	0.1	0.3	0.4	0.0	1.3
Environmental Health (93.113) <i>National Institutes of Health</i>	0.1	0.0	0.1	0.2	0.3	0.5	0.0 ^c	0.0	1.2
Kidney Diseases, Urology and Hematology Research (93.849) <i>National Institutes of Health</i>	0.0 ^c	0.0	0.0	0.1	0.1	0.0 ^c	0.0	0.0	0.3
Global AIDS (93.067) <i>Centers for Disease Control and Prevention</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.3
Total	6.0	6.2	7.9	6.7	7.2	7.5	9.2	0.0	50.7

Source: GAO analysis.

Notes: This table provides, for fiscal years 2002 through 2009, the federal funds that the Population Council reported spending on 10 HHS programs that together accounted for more than 98 percent of the total HHS funds the organization reported spending over the period of our review, in descending order by total expenditures. Two of the 10 programs—93.864 and 93.865—were combined in 2003 and are shown as one row in this table. The remaining funding was reported by the organization as expenditures from HHS programs such as Mental Health Research Grants (93.242) and Diabetes, Digestive, and Kidney Diseases Extramural Research (93.847).

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

Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on the organizations’ 12-month fiscal years, which vary. The Population Council’s fiscal year end date is December 31.

Expenditures may not add to totals due to rounding.

^aThis column lists the title of the program as listed in the Catalog of Federal Domestic Assistance (CFDA): www.cfda.gov (2009), its corresponding CFDA number, and the HHS agency or office administering the program.

^bReflects totals for HHS programs 93.864 and 93.865, which were combined in 2003.

^cExpenditures of less than \$50,000 rounded to zero. The Population Council reported spending about \$29,000 in 2004 for a program supporting allergy, immunology, and transplantation research; about \$32,000 in 2008 on a program supporting environmental health research; and about \$5,000 and \$40,000 in 2002 and 2007, respectively, on a program supporting kidney disease, hematology, and urology research.

Enclosure IV

Expenditures Reported by Selected Organizations for Funding Provided by the United States Agency for International Development, Fiscal Years 2002-2009

This enclosure provides, for fiscal years 2002 through 2009, the expenditures of federal funds that Advocates for Youth, the Guttmacher Institute, the International Planned Parenthood Federation, the Planned Parenthood Federation of America and its affiliates, and the Population Council reported for funding provided by the United States Agency for International Development (USAID) in the audit reports we reviewed.¹ Data presented in table 18 for the International Planned Parenthood Federation represents expenditures reported by the U.S.-based Western Hemisphere regional office of the organization; the organization's other regional offices and member associations—with the exception of the Planned Parenthood Federation of America—are not based in the United States and are not subject to the audit reporting requirements. This enclosure does not contain expenditures of federal funds from agencies or offices other than USAID. The organization that reported spending the largest amount of USAID funds during the period of our review—about \$233 million in total—was the Population Council.

¹Organizations based in the United States with expenditures of federal funds of \$500,000 (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on organizations' 12-month fiscal years, which vary. We obtained publicly available audit reports from the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>) that were available as of the end of federal fiscal year 2009. The Sexuality and Information Council of the United States did not report spending any funding provided by USAID during the period of our review.

Enclosure IV

Table 18: Organizations' Reported Expenditures of Federal Funds Provided by USAID, Fiscal Years 2002-2009

Dollars in millions									
Organization	2002	2003	2004	2005	2006	2007	2008	2009	Total
Advocates for Youth	\$0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Guttmacher Institute	0.8	0.9	0.9	1.0	1.0	1.0	0.5	0.0	6.1
International Planned Parenthood Federation ^a	1.3	1.0	1.6	0.0	0.0	0.0	0.0	0.0	3.9
Planned Parenthood Federation of America ^b	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Population Council	31.7	33.6	29.1	34.7	33.1	35.6	35.1	0.0	233.0
Sexuality Information and Education Council of the United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	34.7	35.4	31.6	35.8	34.1	36.6	35.7	0.0	243.8

Source: GAO analysis.

Notes: This table provides, for fiscal years 2002 through 2009, the amount of federal funds provided by USAID that Advocates for Youth, the Guttmacher Institute, the International Planned Parenthood Federation, the Planned Parenthood Federation of America, and the Population Council reported spending in audit reports submitted and available as of the end of federal fiscal year 2009. The Sexuality and Information Council of the United States did not report spending any funding provided by USAID during the period of our review.

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

Organizations based in the United States with expenditures of federal funds of \$500,000 or more (\$300,000 or more prior to 2004) annually are required to have either a single audit or program-specific audit in accordance with the Single Audit Act, as amended, 31 U.S.C. §§ 7501-7507, and implementing guidance of the Office of Management and Budget, Circular A-133. Amounts are reported on organizations' 12-month fiscal years, which vary.

Expenditures may not add to totals due to rounding.

^aAmounts reflect expenditures of federal funds reported by the U.S.-based Western Hemisphere regional office of the International Planned Parenthood Federation. Other regional offices and member associations of the International Planned Parenthood Federation that are not based in the United States are not subject to the Office of Management and Budget audit reporting requirement.

^bAmounts represent expenditures of federal funds reported by an affiliate of the Planned Parenthood Federation of America.

Comments from the United States Agency for International Development



MAY 13 2010

Marcia Crosse
Director, Health Care
U.S. Government Accountability Office
Washington, DC 20548


Dear Ms. Crosse,

I am pleased to provide the U.S. Agency for International Development's (USAID) formal response to the GAO draft correspondence titled "*Federal Funds: Fiscal Years 2002-2009 Obligations, Disbursements, and Expenditures for Selected Organizations Involved in Health-Related Activities*" (GAO-10-533R).

The enclosed USAID comments are provided for incorporation with this letter as an appendix to the final correspondence.

Thank you for the opportunity to respond to the GAO draft correspondence and for the courtesies extended by your staff in the conduct of this review.

Sincerely,



Drew W. Litten
Senior Deputy Assistant Administrator
Bureau for Management

Enclosure: a/s

U.S. Agency for International Development
1300 Pennsylvania Avenue, NW
Washington, DC 20523
www.usaid.gov

USAID COMMENTS ON DRAFT GAO CORRESPONDENCE
No. GAO-10-533R

The U.S. Agency for International Development (USAID) is pleased to offer its comments to the GAO draft correspondence titled *Federal Funds: Fiscal Years 2002-2009 Obligations, Disbursements, and Expenditures for Selected Organizations Involved in Health-Related Activities (GAO-10-533R)*. The report comes at an important time as the Obama Administration has made health a high priority within U.S. foreign assistance through development of the Global Health Initiative and USAID is playing a central role in shaping the strategy and implementation planning.

The draft GAO correspondence includes data on USAID funding to selected organizations and their affiliates. As you are aware, Congress appropriates funds to USAID under a number of different funding accounts. USAID's accounting system, called Phoenix, tracks obligations and disbursements made by USAID by funding account. Some funding accounts are directed for specific health activity categories, while other funding accounts are appropriated for multiple development activities that could include health. The discussion on pp.2-3 regarding the level of detail available in Phoenix suggests that USAID is not able to identify the specific amounts of funding associated with the different funding categories. We respectfully submit that this is not an accurate statement.

We have undertaken additional analysis of the data tables we provided to the GAO and are able to identify all the obligations and disbursements to the Population Council and the International Planned Parenthood Federation (IPPF) member associations by funding account. In addition, for this particular set of data, we are able to identify the categories of health for which the funds were obligated for 90 percent of the funding. Specifically, our analysis indicates funds were obligated for the following activity categories: 41 percent for HIV/AIDS activities, 41 percent for family planning activities, 7 percent for other health activities, 1 percent for avian flu activities, 5 percent for non-health activities, and 5 percent unspecified activities. Funding included under the unspecified category could have been used for multiple activities, including health activities. These data were provided to the report team on May 10, 2010.

During the period January 2001 through January 2009, the "Mexico City Policy" was in effect. The Mexico City Policy required foreign non-governmental organizations to certify that they would not perform or actively promote abortion as a method of family planning as a condition for receiving USAID family planning assistance. The London-based IPPF publicly refused to accept the conditions of the policy, and no USAID funds were obligated to IPPF/London during this period. IPPF member associations operate as independent legal entities and some member associations took a different view from IPPF/London. USAID/Washington, in concert with our field missions, is gathering additional information on assistance to IPPF member associations during the period covered by this GAO report.

(290797)

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