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Auditor General

INTERNATIONAL PLANNED PARENTHOOD FEDERATION

Audit Report Number 78-68

Issue Date February 28, 1978

Area Auditor General, Washington
Agency for International Development
Washington, DC. 20523

AGENCY FOR INTERNATIONAL DEVELOPMENT
Washington, D.C. 20523

Office of the Auditor General
Area Auditor General - Washington, D.C.

AUDIT REPORT
INTERNATIONAL PLANNED PARENTHOOD FEDERATION
Grant AID/pha-G-1135

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INTERNATIONAL PLANNED PARENTHOOD FEDERATION

Grant AID/pha-G-1135

BACKGROUND AND AUDIT SCOPE

Under an earlier grant to IPPF, AID funds were commingled with other IPPF funds with the condition that proscribed expenditures were to be attributed to donors other than AID. Attribution was on an oral basis; that is, IPPF officials merely stated verbally that costs of such proscribed activities as abortion related activities, Communist-bloc activities, non-competitive procurement and personal loans were not attributed to AID funds. The grant agreement required IPPF to "...maintain books, records, documents, and other evidence and accounting procedures and practices, sufficient to support entries on the account records and to substantiate that expenditures were made in accordance with the Approved Program." However, their accounting system did not permit IPPF to give AID documented assurance that U.S. funds were used in accordance with grant terms and the Foreign Assistance Act (FAA).

An AG Audit Report (76-315, March 12, 1976) recommended that (a) AID's Contract Office (SER/CM) amend the grant to require a cost accounting system adequate to support attribution of allowable direct and indirect costs at prime grantee and all subgrantee levels of operations; and (b) AID's Assistant Administrator for Population and Humanitarian Assistance (AA/PHA) take action to assure that abortion-related activities, Communist-bloc activities, and all other activities prohibited under the FAA could not be associated with AID funding and support of IPPF. Subsequently, a new grant with slightly strengthened requirements was finalized; and IPPF provided assurances that (a) effective January 1976, IPPF would implement procedures to segregate costs for abortion and other proscribed activities, and (b) each year before the visit of AID auditors, IPPF would prepare a written statement of attribution of AID funds. The Auditor General agreed to close the recommendations as IPPF's promised actions were a reasonable first step, and an improvement over the previous oral system; but the AG noted that further refinements would be required to assure full compliance with FAA requirements.

In early 1977, an audit was done at IPPF's five Regional Offices and their Central Office to see how well the recommendations of Report 76-315 had been resolved. IPPF had still not implemented either the procedures recommended in the prior audit, or those procedures IPPF said they would implement as of January 1976. Also, the 1976 written attribution statement was not available because it was to be based on certified external audit reports of the Family Planning Associations (FPAs), which were not due until June 30, 1977. (Towards the end of May 1977, about 20

external audit reports had been received at IPPF's Central Office.)

Since (a) IPPF agreed to undertake a special review to determine the cost of abortion-related activities in eight countries where such activities were probably the most significant, and (b) the external audit reports upon which IPPF planned to base their written Statement of AID Attribution for 1976 would be available at the end of June 1977, a follow-up review was scheduled to determine if the actions recently taken by IPPF to determine abortion-related costs, and their efforts to provide AID with a written attribution statement, were sufficient to warrant the continuation of AID funding IPPF under a general support grant. Thus, after receiving IPPF's written attribution statement, we made a follow-up audit on these points in November 1977. Our follow-up audit also included a review of FPA audit reports to determine if these external audit reports could be used to provide assurance that funds and commodities provided by IPPF to Country Associations were properly and efficiently utilized and accounted for.

On January 11, 1978, our draft report was transmitted to the Assistant Administrator for Development Support (AA/DS), AID's Contract Office (SER/CM), and AID's General Counsel (GC), with a request for written comments by January 25, 1978. Subsequently, AA/DS requested a meeting with AID's Auditor General (AG) and other concerned offices--this meeting was held on February 2, 1978. At the conclusion of that meeting, the AG requested written comments, if any, within a week--February 9, 1978. As of February 24, 1978, formal comments had been received from only SER/CM. Where considered appropriate, SER/CM's comments have been incorporated into this report.

SUMMARY

IPPF's accounting system is not adequate to enable IPPF to accumulate costs for proscribed activities, as is required by the AID/IPPF grant agreement. Thus, IPPF is not able to assure AID (and AID cannot assure Congress) that AID funds are being used only to finance eligible activities. AID should consider the following options:

- Give IPPF a specific support grant for identifiable cost elements.
- Leave the Grant agreement as it is and require IPPF to install an accounting system, at all levels, to adequately account for unallowable costs and otherwise meet the grant requirements.
- Take no action until the new AID Handbook 13, Chapter 3,

is finalized. At that time, make a determination of whether IPPF can meet the selection criteria; and (a) if so, amend the IPPF grant to incorporate the new requirements, e.g., no attribution, or (b) if not, terminate the grant.

-- Stop funding IPPF, and expand bilateral programs.

External independent audit reports on IPPF's Country Associations are not satisfactory to assure AID that funds and commodities provided by AID were properly and efficiently utilized and accounted for, or that program objectives are being achieved. Previously, it was argued by IPPF and certain AID officials that it was not necessary for AID auditors to review operations at the IPPF Country Association level because satisfactory reviews were being made by independent external auditors. The grant agreement should be amended to include a requirement that subgrant agreements contain a clause acknowledging that AID has audit and inspection rights at the subgrantee level.

DETAILED FINDINGS AND RECOMMENDATIONS

Attribution Statement

While the current grant acknowledges that AID funds are expected to be commingled with other donor funds and thus lose their identity, IPPF is nevertheless required to ensure that AID funds are not spent for proscribed activities (e.g., abortions and related activities, costs incurred in ineligible countries, expenditure of non-U.S. owned foreign currency in excess or near excess currency countries, travel and transportation costs on non-U.S. flag carriers when U.S. flag carriers are available, and numerous cost elements prohibited by the Federal Procurement Regulations, which were incorporated as a part of the grant agreement). To fulfill this requirement, in September 1977 IPPF submitted its first Attribution Statement--for calendar year 1976.

In response to our question of what the Attribution Statement meant to IPPF, they provided us with a letter, which states in part:

"It is a statement that identifies total expenditure incurred by IPPF and its grantees in a particular year on an audited basis, details the deductions for expenditures that IPPF considers are prohibited by the Grant, and details the resultant expenditures which can be attributed to AID funds, at least equal to the AID grant obligation. These details are based on 'reasonableness, allocability, and allowability of costs based on standards set forth in the grant' (underlining supplied). (See Exhibit A for complete text of IPPF's letter.)

In other words, IPPF did not attempt to attribute specific expenditures to AID financing; rather they attempted to prove that costs which would be eligible for AID financing were in excess of the amount of AID funds provided in 1976. In accordance with the language of the grant agreement, IPPF's basic approach is acceptable.

In summary, IPPF's Attribution Statement for 1976 showed:

Total Expenditures	\$40,010,209
Expenditures Attributable to AID	\$18,372,258
AID Grant	\$ 9,758,000

However:

- Many non-attributable items had not been considered by IPPF.^{1/}
- Other non-attributable items (the types IPPF had considered on their Attribution Statement) existed on the external audit reports, but had not been included by IPPF on the Attribution Statement.^{1/}
- Most importantly, many of the external audit reports did not contain sufficient detail to enable either IPPF or the AID auditors to determine if non-attributable costs existed.^{1/}
- Instructions for accumulating costs on abortion related activities were sent to Regional Offices and Country Associations in May 1976. However, instructions on accumulating costs for other non-attributable activities were sent only to IPPF's Regional Offices, not to the Country Associations; and these instructions were not issued until March and August 1977.
- IPPF was not consistent in extracting the "total expenditure" amount from the external audit reports for each Association.
- There was a mathematical error of approximately \$790,000 on the Attribution Statement.
- Regarding IPPF's ability to account for abortion or abortion related activities (ARA):
 - (a) The Central Office had a "memorandum account" to accumulate ARA costs. This account was not part of their formal records in 1976.

^{1/} See Exhibit B for further information regarding non-attributable items considered by IPPF, non-attributable items not considered by IPPF, and items which IPPF could have attributed but did not.

- (b) Abortion costs for the Associations were limited to (i) a report from a consultant who visited eight countries to determine costs of menstrual regulation (M.R.) procedures, and (ii) two instances when an ARA statement submitted by a CPA included some abortion costs.
- (c) The Central Office memorandum account for costs of abortion related activities included the acquisition cost of major aspiration equipment sent to 18 countries during 1976, as well as the acquisition cost of M.R. kits. However, no consideration was given to determining abortion related costs from use of aspiration equipment (except for the M.R. kits) at any of the Associations.

IPPF contended that with almost \$9.0 million between their attributable figure and the AID Grant, there could not be enough non-attributable amounts to get below the AID Grant. Thus, they are still using essentially an oral attribution system.

IPPF also contended (and we agree) that the grant agreement in its present form is "inoperable" for IPPF under their present organizational and administrative structure.

IPPF is a Federation which wants to preserve the autonomy of their approximately 90 member associations. These associations are not administratively equipped to account for and report on the use of their funds in a manner that would permit them to say that no AID funds were used for proscribed activities. In addition, the IPPF Regional Offices and Central Office are not administratively set up to systematically and routinely account for how AID funds were spent. To establish administrative controls and an accounting system which would permit all levels of IPPF to routinely cost those types of expenditures proscribed by the AID Grant Agreement would be extremely expensive.

As noted in the IPPF comment of what the Attribution Statement meant, they underscored the word "standards" when they quoted from the AID Grant. IPPF informed us they interpreted this word to mean that the grant and applicable sections of the FPR were "guidelines" of the types of costs which could and could not be attributed, rather than strict adherence to the exact wording of the grant and the Federal Procurement Regulations. The AID Grant Officer told us that this clause requires strict adherence to grant and FPR terms.

There appears to be an inconsistency in a grant agreement wherein "the grantee is not expected to account for the use of AID funds in relation to specific activities" and yet the grantee is expected to account for costs spent on such activities as abortion, travel and transportation on non-U.S. carriers, interest,

entertainment and others set out in the FPRs, as well as for interest earned on AID funds.

In response to our draft report, SER/CM stated:

"The statement dealing with the use of AID funds in relation to specific activities is from paragraph 3.A.2.a of Grant Handbook No. 13. The intent of this statement is that the Grantee shall not be required to specifically account for the use of AID funds, i.e., keep separate books on AID money in relation to specific AID financed activities. We do not agree that there is an inconsistency between this statement and the need on the part of the Grantee to account for certain unallowable costs."

In our opinion there is an inconsistency, thus we are leaving our draft comments stand for the reader to make his own judgment.

During the audit, the Grant Officer informed us that the requirements in the current IPPF grant, including the incorporation of part of the Federal Procurement Regulations, were included therein because AID policy requires their inclusion unless specifically excluded by written approval of the Director of SER/CM. He also informed us that no opposition was raised to any of the requirements; and that it is not SER/CM's practice to have any of the requirements waived, unless such a waiver is requested and justified. The Grant Officer told us that while the Director of SER/CM may have the authority to waive certain grant requirements (except for such mandatory requirements as abortion), the Grant Officer would not recommend such a blanket waiver, nor would he recommend waiving the FPR requirements without replacing them with similar restrictions. This is because, under a general support grant, the grantee is obligated to "attribute" to AID those costs which are eligible.

In response to our draft report, SER/CM stated:

"The Grant Officer's statements regarding the incorporation into the Grant of required clauses and policies were in terms of the Grant Handbook policy in effect at the time the Grant was negotiated. IPPF officials have expressed some reservations in the past to us regarding Grant Provisions but they did decide to sign the agreements in spite of those reservations."

Effective July 1977, AID revised its procurement policy. That part of the policy which pertains to general support grants places fewer requirements on the grantee to account for the use of AID funds. Although the overall policy has been approved by AID, the implementation procedures are still being drafted. It is our understanding that current thinking on these implementation procedures would incorporate the following aspects:

- Prior to awarding a general support grant, the grantees program would have to complement AID programs and facilitate the attainment of AID objectives. (We question if an organization which finances any abortion or other activities prohibited by the Foreign Assistance Act could meet this requirement.)
- The pending implementation procedures would eliminate the requirement for "attribution", and there would be no restrictions on the use of funds by a general support grantee. Thus, the FPR and other cost principles would no longer be required. However, prior to awarding a general support grant, the proposed grantee would have to meet various selection criteria which would be similar to the selection criteria in AID's existing implementation procedures. (on page 38 of our recent report (77-198), we concluded that IPPF does not meet parts of the existing selection criteria.)
- In addition to not meeting all the selection criteria, our November 1977 review indicates IPPF would be unable to meet Office of Management and Budget standards regarding procurement policies and practices.

AG Report 77-198 of August 31, 1977 (based on our May 1977 audit of IPPF), recommended that:

"SER/CM, in conjunction with AA/PHA, either (a) require IPPF to take prompt, effective measures to ensure that noted deficiencies are corrected so that IPPF meets the criteria required of an AID General Support grantee, or (b) make any future grants to IPPF through a specific support agreement which would fund specific, clearly identifiable projects, activities, or commodities."

Since this recommendation has not been implemented, it would be redundant to make another recommendation regarding AID's future funding for IPPF. It is clear, however, that IPPF's accounting system is not adequate to enable IPPF to accumulate costs for proscribed activities. Thus, IPPF is not able to assure AID (and AID cannot assure Congress) that AID funds are being used only to finance eligible activities. It is also clear that the current grant agreement is inoperable considering the present organizational and administrative structure of IPPF.

Thus, prior to acting on the recommendation quoted above from our prior audit report, we suggest that AID consider the following options:

- Give IPPF a specific support grant for identifiable cost elements.
- Leave the grant agreement as it is and require IPPF

to install an accounting system, at all levels, to adequately account for unallowable costs and otherwise meet the grant requirements.

Take no action until the new AID Handbook 13, Chapter 3, is finalized. At that time, make a determination of whether IPPF can meet the selection criteria; and (a) if so, amend the IPPF grant to incorporate the new requirements, e.g., no attribution, or (b) if not, terminate the grant.

-- Stop funding IPPF, and expand bilateral programs.

Subsequent to receipt of our draft report, AA/DS called a meeting to discuss the issues raised in the draft report. Representatives of the offices of AA/DS, DS/POP, SER/CM, General Counsel (GC), and AG attended this meeting. At the conclusion of discussions on this section of the report and the options suggested by the auditors, representatives of AA/DS, DS/POP and SER/CM stated they wished to retain a general support grant with IPPF; but, in coordination with GC, would attempt to make the grant more workable by eliminating those proscriptions in the current grant which are not required by law or Agency policy.

SER/CM's formal response to the proposed options stated:

"With respect to the various options cited in the Report: a) we do not believe it is feasible, given the nature and structure of IPPF, a government supported international organization, to enter into a specific support grant with IPPF (it was tried once and it failed); b) we should not require the implementation of a detailed cost accounting system for all direct and indirect costs at all levels of IPPF; c) apparently the DS Bureau feels that it would adversely affect worldwide population program if the U.S. withdrew its support of the IPPF; and d) we anticipate that it will take a considerable length of time to amend Handbook 13, Chapter 3. There will probably be protracted discussions within the Agency as to what requirements to impose on a General Support Grantee. Ultimately, that policy will be geared toward the U.S. based Grantee. We believe we should proceed forthwith to develop a workable grant agreement acceptable to all parties and auditable. We believe it is also incumbent on all of us to take a reasonable, realistic approach to administering and auditing this unique organization. The elimination of attribution, the imposition of general accepted international accounting standards in lieu of the FPR cost principles, and the requirement that IPPF account for certain critical and sensitive elements of costs down to the sub-grant level, should go a long way in achieving our objectives."

It was not clear at the conclusion of the meeting, or from the response from SER/CM, what action will be taken if it is not legally possible to reduce the number of proscribed activities to a level which will be workable within the present organizational and administrative structure of IPPF.

External Audit Reports

Since independent certified public accountant (CPA) reports for the Country Associations were not due at the time of our audit in early 1977, we could not review them at that time. Thus, we expanded the scope of our November 1977 review to determine if the CPA reports would provide AID with assurances that funds and commodities provided by IPPF to Country Associations were properly and efficiently utilized and accounted for.

Although IPPF's guidelines for utilizing independent CPAs are satisfactory, they were not being followed in all instances:

- Nine Associations had not yet submitted CPA reports as of November 1977, although the reports were due no later than June 30, 1977.
- Only six reports included comments on management or internal controls.
- Frequently, the standardized required format of the report was not used by the CPAs.
- Four reports did not contain a certification statement.
- Very few CPAs stated that a physical inventory had been taken on donated contraceptives.
- Frequently the figures on the reports were expressed in local currency instead of U.S. dollars, and an exchange rate was not provided.
- Procedures followed on donated assets were not consistent. Some CPAs:
 - (a) did not record donated assets and did not depreciate such assets.
 - (b) recorded donated assets and fully depreciated them in the year of acquisition.
 - (c) recorded donated assets and depreciated them over a period of years.
- In the five countries where the IPPF consultant reported MR costs, the ARA statement by the CPA did not include any costs.

Four Associations obtained and submitted ARA statements signed by a CPA, even though financial statements were not submitted by the CPAs for those Associations.

Thus, we concluded that the external audit reports on Country Associations were not satisfactory to assure AID that funds and commodities provided by AID were being properly and efficiently utilized and accounted for.

In addition, we take exception to the following practices of IPPF's Central Office:

- Even though the Report to Donors (RTD) indicated that financial data shown therein was based on audited accounts, the Central Office did not always use the financial data from the external audit reports. Of 79 external audit reports compared to the RTD:
 - (a) Other Income data did not agree 37 times
 - (b) Expenditure data did not agree 13 times.
- Grant amounts used on IPPF's Attribution Statement and in the Report to Donors were supported by Central Office records and confirmed by their external auditors in London; however, when the Country Association external auditors reported different amounts were received at the Associations (32 times), no follow-up on the differences was made by the Central Office.
- The CPA's have not been instructed to report on achievements of the Country Associations compared to goals.

Several times in the past few years, the question of AID audits at the Association (subgrantee) level has arisen. On each occasion, IPPF's Central Office resisted visits by AID auditors to their subgrantees. Certain AID Population officials also resisted such audits. Two reasons most frequently given were (a) the sensitivity of having the general public of certain lesser developed countries know that the U.S. was funding population activities in that country, and (b) lack of a need for AID audits in the subgrantee country because each association was being audited by independent certified public accountants. Although the sensitivity issue may be true in certain countries, it is obvious from our preceding comments that audits of Country Associations by CPAs does not obviate the need for AID audits.

The grant agreement acknowledges AID's right to audit the Grantee, but does not specifically state that AID has the right to audit subgrantees. The AID Grant Officer who negotiated the original general support terms with IPPF told us he interprets the Grant language as recognizing AID's right to audit at all organizational

levels of IPPF; but he also stated that due to administrative and political sensitivities, AID has thus far chosen to not exercise audit rights at the subgrantee level.

The matter of AID audit rights with IPPF subgrantees was discussed in a meeting on July 29, 1977, attended by the AA/PHA, the AG, and representatives of GAO, IPPF, and AAG/W. The issue was not resolved at the meeting. However, the AG position was that AID reserves the right to audit at the subgrantee level if and when deemed necessary. The GAO position was in agreement with this; i.e., that audits at the subgrantee level are necessary to assure Congress that AID funds are properly used.

This issue was briefly discussed again at the meeting called by AA/DS to discuss our draft report. The AA/DS and DS/POP position was that AID should not make audits at the subgrantee level of IPPF, and that further consideration should be given toward supporting a donors audit committee for future audits of IPPF.

In response to our draft report, SER/CM stated:

"Apparently, there has been some confusion over whether or not AID retains rights at the sub-grant level since the audit clause is silent on this issue. We would recommend that the clause state AID's right to audit but that the clause also provide that prior to the initiation of any such audit, the Grantee and the DSB be notified. IPPF and DS would then be able to express their views to the AG concerning any areas of possible political or administrative sensitivities. A similar arrangement was worked out with the Asia Foundation, another AID General Support Grantee."

As 75 percent of IPPF's expenditures are at the Associations, and 85 percent of the donated commodities are used at the Associations, AID should know how effectively these funds and commodities are utilized. Under the existing procedures, there is no way AID can determine if these funds and commodities are, or are not, being used in accordance with the requirements of the Foreign Assistance Act. Therefore, AID should insist on auditing IPPF subgrantees.

Recommendation No. 1

AID's Office of Contract Management (SER/CM), in conjunction with the Bureau for Development Support (AA/DS) should have the IPPF grant agreement amended to include a requirement that subgrant agreements with the Country Associations contain a clause acknowledging that AID has inspection and audit rights at the subgrantee level.

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IPPF Comments On The Attribution Statement

"We reply to your request for a written statement of IPPF's view of the AID Attribution Statement.

A written statement of attribution of AID funds is required from IPPF under Section E.4 of Attachment A to the IPPF/AID grant agreement (AID/pha-G-1135).

It is a statement that identifies total expenditure incurred by IPPF and its grantees in a particular year on an audited basis, details the deductions for expenditures that IPPF considers are prohibited by the Grant, and details the resultant expenditures which can be attributed to AID funds, at least equal to the AID grant obligation. These details are based on "reasonableness, allocability, and allowability of costs based on standards set forth in the grant". (underlining supplied).

For 1976, IPPF expenditures totalled \$44,925,600 (1977 Report to Donors) and AID's total contribution to IPPF, including cash and commodities in kind, was \$11,961,000 (26.6% of total expenditure). Excluding the value of AID commodities in kind, which are obviously fully attributable to AID, the 1976 AID cash contribution was 22.8% of total expenditure (again excluding commodities in kind).

IPPF reviewed all 1976 expenditures. Of the approx. \$45 million mentioned above, \$27 million (60%) was excluded from attribution to AID, leaving a balance of \$18 million which IPPF believes can be attributed to AID, nearly twice as much as the AID actual 1976 cash contribution.

In objective consideration of the foregoing facts, it is reasonable that, of all world-wide expenditures incurred by IPPF and its grant-receiving Associations, the 1976 AID contribution (\$9,758,000) is substantially covered by expenditures incurred for the purposes intended by AID and forms the basis for reasonable fiscal accountability as stated in the Grant.

On the assumption that the above statement will form a pertinent part of your Audit Report, it is reasonable to expect that it will be quoted in full in that Audit Report."

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A. Non-Attributable Items Which IPPF Considered in Preparing Attribution Statement, However the Auditors Found Errors and Inconsistencies

	<u>Per IPPF^{1/}</u>		<u>Per AID Auditors^{1/}</u>	
	<u>No. Locations</u>	<u>Dollars</u>	<u>No. Locations</u>	<u>Dollars</u>
1. Expenditures specifically financed by other Donors	3	\$ 940,791	7	\$1,096,615
2. Bad Debts	4	2,370	5	2,810
3. Representation (Entertainment)	21	75,531	24 ^{2/}	96,630
4. Abortion Related Activities	7	69,699	9	81,518
5. Ineligible Procurement ^{3/}	1	4,405,719	2	5,134,467
6. Interest Paid ^{4/}	11	2,061	16	19,268

^{1/} Many external audit reports did not include enough detail to enable either IPPF or the AID auditors to determine if these type costs had been incurred.

^{2/} Plus one incorrect amount used by IPPF.

^{3/} IPPF excluded all (\$4,405,719) Central Office procurement, but they could have attributed \$458,952 procured through GSA. They did not exclude \$1,187,700 of purchases made in Brazil.

^{4/} In some cases IPPF included Bank Charges as interest, but not consistently.

B. Non-Attributable Items Which IPPF Did Not Consider in Preparing the Attribution Statement

1. Travel and Transportation on non-U.S. flag carriers.
2. Trips to and travel funds spent in ineligible countries such as China.

3. Expenditures for the centrally funded Community Based Distribution program in excess currency countries of Sri-Lanka and Pakistan where U.S. owned local currency was not used.
 4. Central Office and Regional Office personnel who travel to excess and near excess currency countries and do not use U.S. owned local currency when in those countries.
 5. Expenditures in developed countries when attending conferences or meetings.
 6. Expenditures for research grants in developed countries.
 7. Procurement within subgrantee countries in excess of \$5,000, and for drugs, contraceptives and vehicles regardless of amount.
 8. Advertising.
 9. Fines and penalties.
 10. Depreciation on donated assets.
- C. Items Which IPPF Could Have Attributed But Did Not
Expenditures in Turkey and Portugal.

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List of Recommendations

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AID's Office of Contract Management (SER/CM), in conjunction with the Bureau for Development Support (AA/DS), should have the IPPF grant agreement amended to include a requirement that subgrant agreements with the Country Associations contain a clause acknowledging that AID has inspection and audit rights at the subgrantee level.	

LIST OF REPORT RECIPIENTS

AA/DS	3
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SER/MP	1
SER/FM	1
S/IG	1
STATE/OES/ENP/PO	1
AG	1
AG/IIS	1
AAG/W	1
AG/OC/PE	1
AG/OC/PP	1
AG/EX/C&R	12