



November 2016

EMERGENCY FUNDING FOR EBOLA RESPONSE

Some USAID
Reimbursements Did
Not Comply with
Legislative
Requirements and
Need to Be Reversed

Accessible Version

GAO Highlights

Highlights of [GAO-17-35](#), a report to congressional committees

Why GAO Did This Study

In March 2014, the World Health Organization reported an Ebola outbreak in West Africa and, as of June 2016, reported that the outbreak had resulted in more than 11,000 deaths in Guinea, Liberia, and Sierra Leone. USAID and State initially funded Ebola activities using funds already appropriated. In December 2014, Congress appropriated approximately \$2.5 billion to USAID and State, in part, for international efforts to prevent, prepare for, and respond to an Ebola outbreak and mandated that the agencies report periodically on their use of the funds. Congress also allowed the agencies to reimburse accounts for obligations incurred for Ebola activities prior to the fiscal year 2015 appropriation.

The Act also included a provision for GAO to conduct oversight of USAID and State activities to prevent, prepare for, and respond to the Ebola outbreak. This report examines (1) USAID's and State's obligations and disbursements for Ebola activities and (2) the extent to which USAID made reimbursements in accordance with the fiscal year 2015 appropriations act. GAO analyzed USAID and State funding, reviewed documents on Ebola activities, and interviewed agency officials.

What GAO Recommends

GAO is making four recommendations, including that USAID should reverse reimbursements not made in accordance with the Act and develop written policies and procedures for its reimbursement process. USAID concurred with GAO's recommendations.

View [GAO-17-35](#). For more information, contact David B. Gootnick at (202) 512-3149 or gootnickd@gao.

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EMERGENCY FUNDING FOR EBOLA RESPONSE

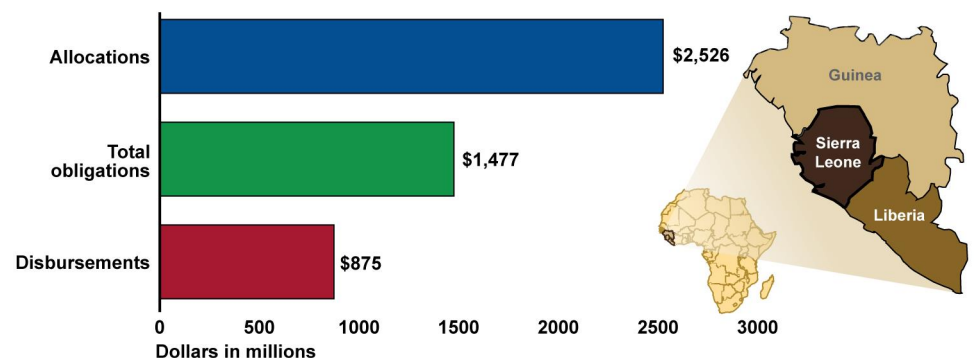
Some USAID Reimbursements Did Not Comply with Legislative Requirements and Need to Be Reversed

What GAO Found

As of July 1, 2016, the U.S. Agency for International Development (USAID) and the Department of State (State) had obligated 58 percent and disbursed more than one-third of the \$2.5 billion appropriated for Ebola activities. In the early stages of the U.S. response in West Africa, USAID obligated \$883 million to control the outbreak, and State obligated \$34 million for medical evacuations, among other activities. Subsequently, the United States shifted focus to mitigating second-order impacts, such as the deterioration of health services and food insecurity, and strengthening global health security. Accordingly, USAID obligated \$251 million to restore health services, among other activities, and \$183 million for activities such as strengthening disease surveillance, while State obligated \$5 million for biosecurity activities.

Of 271 reimbursements that USAID made for obligations incurred prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act), USAID made 21 reimbursements, totaling over \$60 million, that were not in accordance with the Act. These 21 reimbursements represent roughly 15 percent of the \$401 million that USAID obligated for reimbursements, of the almost \$1.5 billion that had been obligated as of July 1, 2016 (see fig.). For these 21 reimbursements, USAID did not reimburse the same appropriation accounts as the accounts from which it originally obligated the funds, and therefore it did not have legal authority to make these reimbursements. In addition, four reimbursements were for obligations that USAID did not document were for Ebola activities. In reviewing the reimbursements, GAO found that USAID does not have written policies or procedures for staff to follow in making and documenting reimbursements. As a result, USAID does not have a process that could provide reasonable assurance that it complies with reimbursement provisions of applicable appropriations laws, such as the reimbursement provisions in the Act.

Total Allocations, Obligations, and Disbursements from the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as of July 1, 2016



Sources: GAO analysis of U.S. Agency for International Development and Department of State data; Map Resources (map). | GAO-17-35

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Abbreviations

CDC	Centers for Disease Control and Prevention
CIO	Contributions to International Organizations
DART	Disaster Assistance Response Team
D&CP	Diplomatic & Consular Programs
DOD	Department of Defense
ESF	Economic Support Fund
FFP	Office of Food for Peace
GHP	Global Health Programs
IDA	International Disaster Assistance
MERS	Middle East Respiratory Syndrome
NADR	Nonproliferation, Antiterrorism, Demining, and Related Programs
OFDA	Office of U.S. Foreign Disaster Assistance
State	Department of State
The Act	Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015
Title II	Title II of the Food for Peace Act
USAID	U.S. Agency for International Development
WHO	World Health Organization

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November 2, 2016

The Honorable Lindsey Graham
Chairman
The Honorable Patrick J. Leahy
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
United States Senate

The Honorable Kay Granger
Chairwoman
The Honorable Nita M. Lowey
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
United States House of Representatives

In March 2014, the World Health Organization (WHO) initially reported the occurrence of a rapidly evolving Ebola virus disease outbreak in West Africa.¹ By August 2014, the outbreak had become the largest since the virus was first discovered, according to WHO. Although Ebola outbreaks have occurred sporadically in Africa since 1976, there were more Ebola cases and deaths during the 2014 outbreak than in all of the previous outbreaks combined. In August 2014, the WHO Director-General declared the Ebola outbreak in West Africa a Public Health Emergency of International Concern.² As of June 2016, the outbreak had resulted in more than 28,600 confirmed, probable, or suspected cases of Ebola and

¹According to WHO, Ebola virus disease causes an acute, serious illness, which is often fatal if untreated. Symptoms of Ebola include fever, muscle pain, vomiting, diarrhea, impaired kidney and liver functioning and, in some cases, internal and external bleeding. Ebola is introduced into human populations through close contact with the blood and bodily fluids of infected animals. Humans spread Ebola through direct contact with the blood and bodily fluids of infected people or objects contaminated with these bodily fluids.

²The International Health Regulations (2005) adopted by the World Health Assembly define a Public Health Emergency of International Concern as “an extraordinary event which is determined to constitute a public health risk to other States through the international spread of disease and to potentially require a coordinated international response.” In the event of a Public Health Emergency of International Concern, a committee of international experts advises the WHO Director-General on any temporary recommendations that the Director-General can advise countries to take in areas including travel, surveillance, clinical management, and infection control.

more than 11,300 deaths in the West African countries primarily affected—Guinea, Liberia, and Sierra Leone, according to WHO.³ These countries were particularly vulnerable because they had weak health systems and only recently emerged from long periods of conflict and instability. The U.S. Agency for International Development (USAID) noted that the outbreak caused second-order effects, including immediate disruptions to the three countries' health systems, reduced economic activity, job loss, and food insecurity.

In response to the outbreak, USAID and the Department of State (State), along with other U.S. agencies and international and nongovernmental organizations, took urgent steps to reduce the transmission of the Ebola virus and provide emergency treatment and care to infected persons. In addition, USAID and State initiated efforts to address second-order effects and better prepare international health systems for future outbreaks. USAID and State initiated Ebola response and preparedness activities (Ebola activities) using current and prior year appropriations. In December 2014, Congress enacted the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act), which provided approximately \$2.5 billion to USAID and State for necessary expenses to prevent, prepare for, and respond to an Ebola outbreak.⁴ The Act also directed State, in consultation with USAID, to submit periodic reports to the Senate and House Committees on Appropriations on the proposed uses of these funds on a country and project basis. In addition, the Act authorized USAID and State to use the funds to reimburse accounts for the obligations made for Ebola activities prior to the December 16, 2014, enactment of the legislation.

The Act also included a provision for GAO to conduct oversight of USAID and State activities to prevent, prepare for, and respond to the Ebola outbreak and reimbursements made pursuant to specific provisions in the Act. This report examines (1) USAID's and State's obligations and

³Although the Ebola outbreak affected other countries in Africa, including Mali, Nigeria, and Senegal, we focus our report on Guinea, Liberia, and Sierra Leone because these countries have experienced the largest numbers of Ebola cases and deaths and have received the largest share of allocations for Ebola response activities.

⁴Pub. L. No. 113-235, Div. J, Title IX, 128 Stat. 2130, 2692 (Dec. 16, 2014). The Act provided USAID and State these funds to assist countries affected by, or at the risk of being affected by, the Ebola virus disease outbreak, to address economic and stabilization requirements resulting from such outbreak, and to mitigate the risk of illicit acquisition of the Ebola virus and to promote biosecurity practices associated with the outbreak response efforts.

disbursements for Ebola activities and (2) the extent to which USAID made reimbursements in accordance with the requirements of the fiscal year 2015 appropriations act.⁵

To examine USAID's and State's obligations and disbursements for Ebola activities, we analyzed the agencies' funding data from their reports to Congress to determine each agency's allocations, obligations, and disbursements for Ebola activities from the fiscal year 2015 appropriation.⁶ We also reviewed the agencies' reports to Congress to identify agencies' reported use of the funds. To examine USAID's reimbursements, we analyzed USAID data and documentation to determine the dates and amounts of obligations that the agency incurred for Ebola activities prior to the enactment of the Act, the appropriation accounts that funded the obligations, and the amounts of the reimbursements.⁷ In addition, we interviewed USAID and State officials about the collection and reporting of the funding data and the agencies' use of funding for Ebola activities. We also reviewed USAID policies for financial management. Finally, we assessed the extent to which the reimbursements were consistent with the provisions of the Act and met internal control standards. To assess the reliability of the funding data, we obtained data from the financial data system that USAID used to report the funding data and conducted interviews with USAID and State officials. When we found data discrepancies, we contacted agency officials and collaborated with them to resolve the discrepancies. We determined that the data we used were sufficiently reliable for our purposes. See appendix I for more information about how we assessed the data's reliability and our overall scope and methodology.

We conducted this performance audit from June 2015 to November 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that

⁵State reported that it made no reimbursements for obligations incurred prior to the fiscal year 2015 appropriation, and it does not plan to make reimbursements. As such, we do not include State in this objective.

⁶Some allocations data in this report include funds allocated prior to the enactment of the fiscal year 2015 appropriation.

⁷State reported that it made no reimbursements for obligations incurred prior to the fiscal year 2015 appropriation, and it does not plan to make reimbursements.

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The 2014 Ebola Outbreak in West Africa

The Ebola outbreak was first identified in the remote Guinean village of Meliandou in December 2013 and subsequently spread to neighboring Sierra Leone and Liberia and later to other African countries, including Mali, Nigeria, and Senegal (see fig. 1).⁸ Guinea, Liberia, and Sierra Leone experienced the largest number of confirmed, probable, or suspected cases and deaths. As of June 2016, WHO reported 28,616 confirmed, probable, or suspected Ebola cases and 11,310 deaths in these three countries since the onset of the outbreak (see fig. 2).⁹ WHO reported the majority of these cases and deaths between August 2014 and December 2014. After 2014, the number of new cases began to decline, and on March 29, 2016, the WHO Director-General terminated the Public Health Emergency of International Concern designation related to Ebola in West Africa and recommended lifting the temporary restrictions to travel and trade with Guinea, Liberia, and Sierra Leone. However, seven confirmed and three probable cases were reported in Guinea, and three confirmed cases of Ebola were reported in Liberia in March 2016 and April 2016, respectively. Figure 3 shows the numbers of confirmed, probable, and suspected Ebola cases and deaths in Guinea, Liberia, and Sierra Leone by month from August 2014 to December 2015.

⁸Until October 2014, no Ebola cases had occurred outside of Africa. That month, one health-care worker in Spain and two health-care workers in the United States contracted Ebola while providing care for Ebola patients in those countries.

⁹According to WHO, various factors contributed to the spread of Ebola and impeded rapid containment of the virus in West African countries, resulting in the large numbers of Ebola cases and deaths in Guinea, Liberia, and Sierra Leone. These factors include weak health systems that were ill-equipped to implement disease containment and surveillance measures, shortages of health-care workers, and burial practices in which mourners have direct contact with the blood and bodily fluids of the deceased. Factors that may contribute to the variability of Ebola case fatality rates—the proportion of reported cases of a disease that are fatal—among regions and countries include the quality of care available and the intensity of disease surveillance, according to WHO.

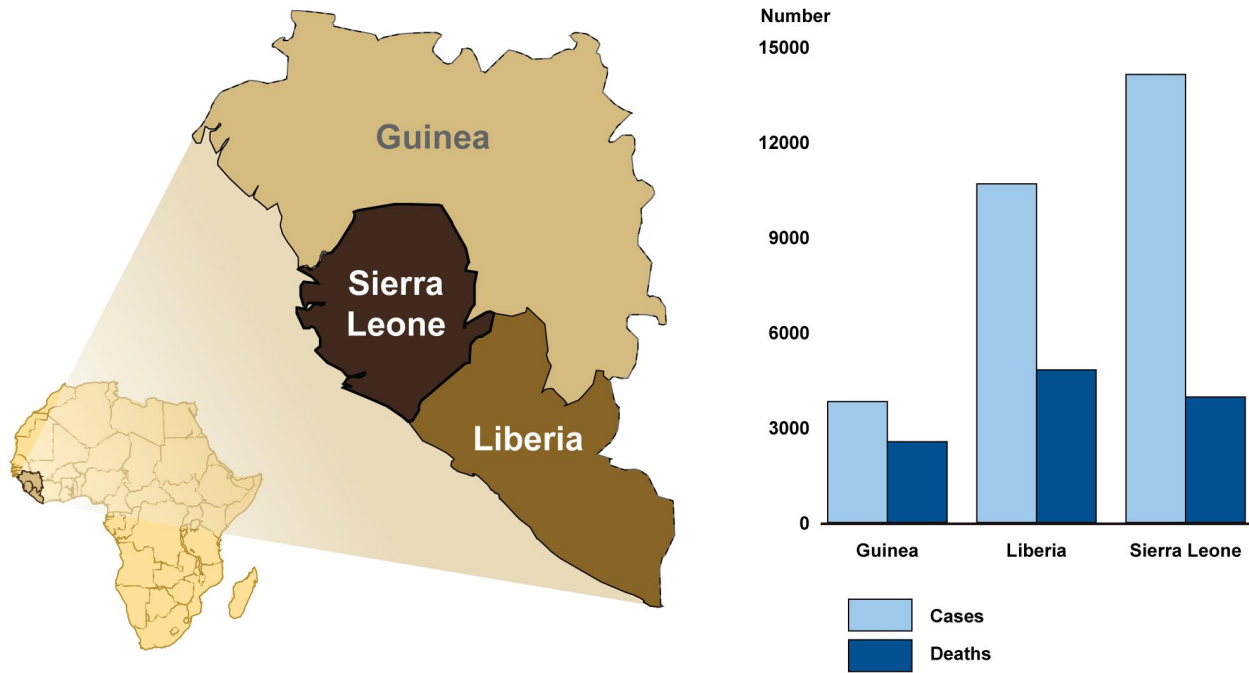
Figure 1: Origin of the Ebola Outbreak in West Africa in December 2013



Sources: GAO (data); Map Resources (map). | GAO-17-35

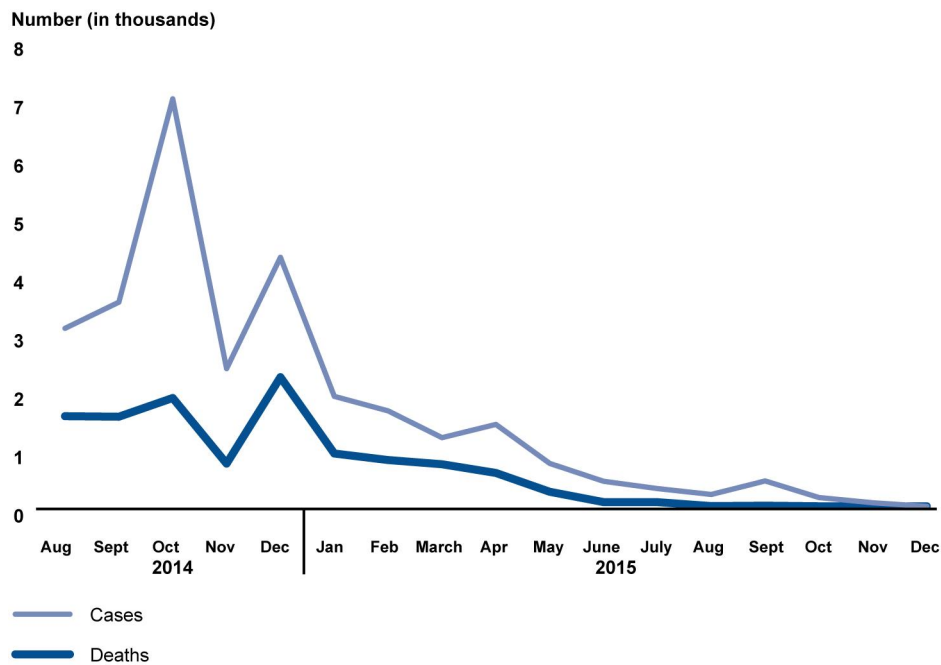
Note: The village of Meliandou, Guinea, was the origin of the Ebola outbreak in West Africa in December 2013.

Figure 2: Ebola Cases and Deaths in Guinea, Liberia, and Sierra Leone, as of June 2016



Sources: GAO analysis of World Health Organization data; Map Resources (map). | GAO-17-35

Figure 3: Numbers of Ebola Cases and Deaths in Guinea, Liberia, and Sierra Leone by Month, August 2014 to December 2015



Source: GAO analysis of World Health Organization data. | GAO-17-35

USAID noted that the Ebola outbreak caused disruptions to health systems and adverse economic impacts in Guinea, Liberia, and Sierra Leone. Health-care resources in these countries were diverted from other programs to Ebola response efforts, and some patients and health-care workers avoided health facilities for fear of contracting the disease. USAID also noted that these countries experienced job loss, disruptions to trade, reduced agricultural production, decreased household purchasing power, and increased food insecurity as a consequence of the outbreak. The closure of international borders in response to the outbreak hampered economic activity by limiting trade and restricting the movement of people, goods, and services. In addition, the Ebola outbreak occurred at the beginning of the planting season, which affected agricultural markets and food supplies.

U.S. Role in Response to the Outbreak

U.S. efforts to respond to the Ebola outbreak in West Africa began in March 2014 when the Centers for Disease Control and Prevention (CDC) deployed personnel to help with initial response efforts. In August 2014,

the U.S. ambassador to Liberia and the U.S. chiefs of mission in Guinea and Sierra Leone declared disasters in each country. Following the declarations, USAID and CDC deployed medical experts to West Africa to augment existing staff in each of the affected countries. In August 2014, a USAID-led Disaster Assistance Response Team (DART) deployed to West Africa.¹⁰ USAID-funded organizations began to procure and distribute relief commodities and establish Ebola treatment units, and CDC began laboratory testing in West Africa. In September 2014, the Department of Defense (DOD) began direct support to civilian-led response efforts under Operation United Assistance.

In September 2014, the President announced the U.S. government’s strategy to address the Ebola outbreak in the three primarily affected West African countries. The National Security Council, the Office of Management and Budget, USAID, and State developed an interagency strategy that has been revised over time to reflect new information about the outbreak and changes in international response efforts. The strategy is organized around four pillars and their associated activities (see table 1).

Table 1: Pillars of the U.S. Strategy for Ebola

Pillar	Examples of U.S. agency activities
Pillar 1: Controlling the outbreak	Procurement and transportation of relief commodities; infection control training; management of Ebola care facilities; and psychosocial and survivor support to vulnerable populations, including women and children.
Pillar 2: Mitigating the second-order impacts of the crisis	Emergency food assistance and nutritional messaging, health information systems improvements, infrastructure improvements, strengthening political processes in support of Ebola recovery efforts, and restoration of health systems and critical health services.
Pillar 3: Building coherent leadership and operations	Operational support and oversight of Ebola response and preparedness activities.
Pillar 4: Strengthening global health security	Disease surveillance and case detection, laboratory support and supplies, and building the capacity of governments in West Africa to prepare for and respond to infectious disease outbreaks.

Sources: U.S. Government Strategy for Reducing Transmission of the Ebola Virus Disease in West Africa, and GAO analysis of U.S. Agency for International Development information. | GAO-17-35

¹⁰If the size and complexity of a disaster is of a sufficient magnitude, USAID’s Office of U.S. Foreign Disaster Assistance deploys a DART to provide specialists trained in a variety of disaster relief skills to assist the relevant U.S. chief of mission and USAID missions in managing and coordinating the U.S. government’s response to a disaster.

Multiple U.S. agencies have played a role in the U.S. government's response to the Ebola outbreak in West Africa. USAID managed and coordinated the overall U.S. effort to respond to the Ebola outbreak overseas, and State led diplomatic efforts related to the outbreak. CDC led the medical and public health component of the U.S. government's response efforts. For example, CDC provided technical assistance and disease control activities with other U.S. agencies and international organizations. In addition, CDC assisted in disease surveillance and contact tracing to identify and monitor individuals who had come into contact with an Ebola patient.¹¹ DOD coordinated U.S. military efforts with other agencies, international organizations, and nongovernmental organizations. DOD also constructed Ebola treatment facilities, transported medical supplies and medical personnel, trained health-care workers, and deployed mobile laboratories to enhance diagnostic capabilities in the field. Other federal agencies, including the Department of Agriculture, also contributed to the overall U.S. response.

Although U.S. response efforts have focused primarily on Liberia, the United States has been engaged in all three primarily affected West African countries. The U.S. government also undertook response efforts in Mali following an Ebola outbreak in that country in October 2014. Currently, U.S. response efforts include regional activities that encompass multiple countries, including activities to build the capacity of West African countries to prepare for and respond to infectious disease outbreaks.

Funding the U.S. Government's Response to the Outbreak

Prior to the fiscal year 2015 appropriation, USAID and State funded activities in response to the Ebola outbreak using funds already appropriated. On December 16, 2014, Congress appropriated approximately \$5.4 billion in emergency funding for Ebola preparedness and response to multiple U.S. agencies as part of the Consolidated and Further Continuing Appropriations Act, 2015 (the fiscal year 2015

¹¹Contact tracing locates persons who have come in direct contact with an Ebola patient. Contacts are monitored for signs of illness for 21 days from the last day they came into contact with an Ebola patient because Ebola's incubation period is 2 to 21 days in humans. If a contact develops a fever or other Ebola symptoms, they are isolated, tested, and provided care.

consolidated appropriations act).¹² Within the fiscal year 2015 consolidated appropriations act, Congress provided approximately \$2.5 billion to USAID and State for necessary expenses to assist countries affected by, or at the risk of being affected by, the Ebola outbreak and for efforts to mitigate the risk of illicit acquisition of the Ebola virus and to promote biosecurity practices associated with Ebola outbreak response efforts.¹³ These funds were made available from different accounts and are subject to different periods of availability (see table 2).

Table 2: Fiscal Year 2015 Appropriation for Ebola Response and Preparedness, by Account and Period of Availability (Dollars in millions)

Appropriations account	Period of availability	Dollar amount appropriated
International Disaster Assistance	Until expended	1,436.3
Economic Support Fund	September 30, 2016	711.7
Global Health Programs	Until expended	312.0
Diplomatic and Consular Programs	September 30, 2016	36.4
USAID Operating Expenses	September 30, 2016	19.0
USAID Office of Inspector General	Until expended	5.6
Nonproliferation, Antiterrorism, Demining, and Related Programs	September 30, 2016	5.3
Total		2,526.4

Legend: USAID = U.S. Agency for International Development

Source: Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015. | GAO-17-35

Note: Amounts shown may not sum precisely to totals because of rounding.

¹²Pub. L. No. 113-235 (Dec. 16, 2014). Of the approximately \$5.4 billion appropriated, the fiscal year 2015 consolidated appropriations act provided approximately \$2.5 billion specifically for international efforts and approximately \$2.3 billion for either international or domestic efforts. For example, funding appropriated to CDC has funded domestic and international efforts to improve laboratory capacity and train health-care workers to detect and respond to an Ebola outbreak.

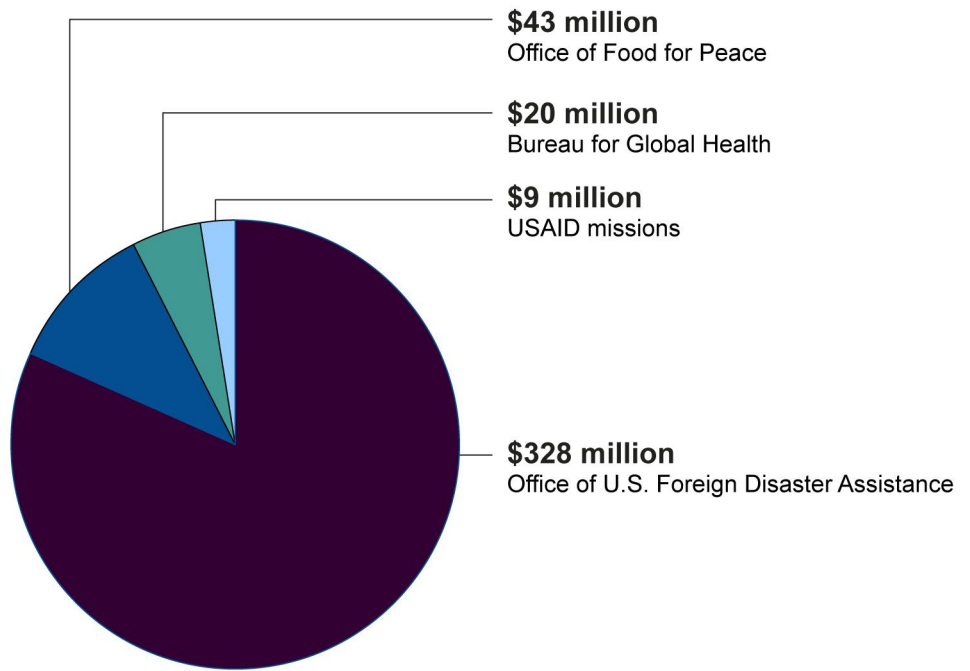
¹³In addition, the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. No. 113-235, Dec. 16, 2014) (the fiscal year 2015 consolidated appropriations act) provided \$2.7 billion in emergency funding for the Department of Health and Human Services for Ebola response and preparedness activities. The fiscal year 2015 consolidated appropriations act appropriated \$1.8 billion to CDC, \$733 million to the Assistant Secretary for Preparedness and Response and the Biomedical Advanced Research and Development Authority, \$238 million to the National Institutes of Health, and \$25 million to the Food and Drug Administration. The funding has supported domestic Ebola preparedness and response efforts; containment of the outbreak in West Africa; development and testing of vaccines, therapeutics, and diagnostics; and public health infrastructure to help ensure that countries are prepared for future outbreaks.

The Act requires State, in consultation with USAID, to submit reports to the Senate and House Committees on Appropriations on the proposed uses of the funds on a country and project basis, for which the obligation of funds is anticipated, no later than 30 days after enactment.¹⁴ These reports are to be updated and submitted every 30 days until September 30, 2016, and every 180 days thereafter until all funds have been fully expended. The reports are to include (1) information detailing how the estimates and assumptions contained in the previous reports have changed and (2) obligations and expenditures on a country and project basis.

In addition, Section 9002 of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, authorized USAID and State to use funds appropriated for the Global Health Programs (GHP), International Disaster Assistance (IDA), and Economic Support Fund (ESF) accounts to reimburse appropriation accounts administered by USAID and State for obligations incurred to prevent, prepare for, and respond to the Ebola outbreak prior to enactment of the Act. USAID reports that it has made reimbursements totaling \$401 million for obligations made prior to the Act, using \$371 million from the IDA account and \$30 million from the ESF account of the fiscal year 2015 appropriation. USAID reports that these obligations were incurred by the Office of U.S. Foreign Disaster Assistance (OFDA); the Office of Food for Peace (FFP); the Bureau for Global Health; and missions in Liberia, Guinea, and Senegal. Figure 4 shows USAID's reported obligations by office and bureau. State reported that it did not reimburse funding for obligations made prior to the act.

¹⁴According to agency officials, in September 2015, State delegated authority to USAID for the submission of their reports to relevant congressional committees.

Figure 4: USAID’s Reported Obligations Incurred Prior to the Fiscal Year 2015 Appropriation, by Office and Bureau



Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

USAID and State Have Obligated 58 Percent and Disbursed More than One-Third of \$2.5 Billion in Ebola Funding

As of July 1, 2016, USAID and State had obligated 58 percent and disbursed more than one-third of the \$2.5 billion appropriated by the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 for Ebola response and preparedness activities.¹⁵ USAID and State obligated funds from various appropriation accounts for Ebola activities during different stages of the response, with the largest shares of funding going to Pillar 1 activities to control the outbreak and to support regional Ebola activities in multiple countries. In response to the Ebola outbreak, USAID obligated funds from the IDA account, and State obligated funds from the Diplomatic & Consular Programs (D&CP) account. As the U.S. government shifted its focus to

¹⁵An *allocation*, for funds control purposes, is a further subdivision of an apportionment. *Unliquidated obligations* are the amount of obligations already incurred for which payment has not yet been made. *Disbursements* are amounts paid by federal agencies, by cash or cash equivalent, during the fiscal year to liquidate government obligations. For more information on the budget terms used in this report, see GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005).

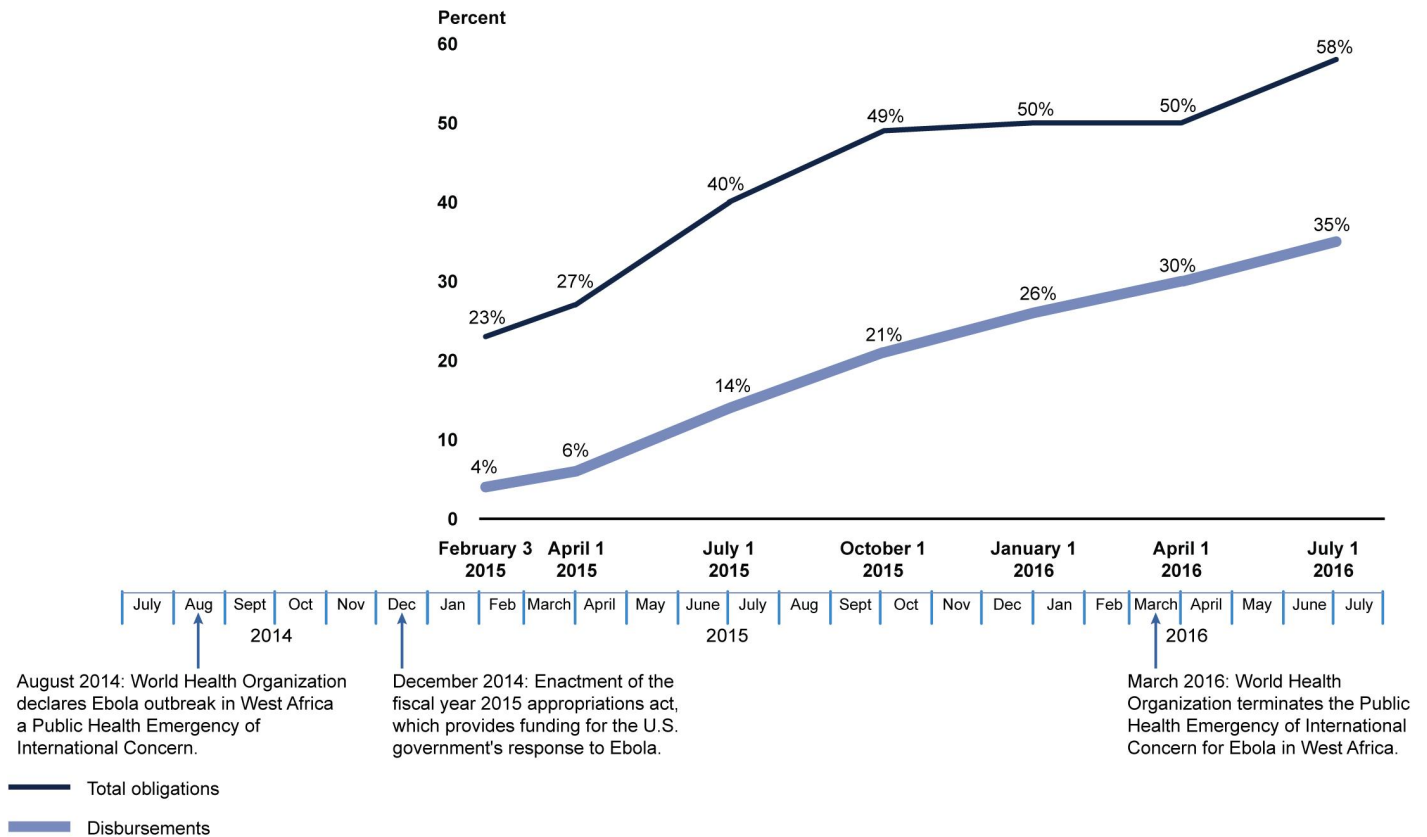
mitigating second-order impacts and strengthening global health security, USAID obligated funds from the ESF and GHP accounts, and State obligated Nonproliferation, Antiterrorism, Demining, and Related Programs (NADR) account funds for biosecurity activities.

USAID and State Have Obligated 58 Percent and Disbursed More than One-Third of Their Appropriated Funding for Ebola Response and Preparedness Activities

As of July 1, 2016, USAID and State had obligated a total of almost \$1.5 billion (58 percent) and disbursed \$875 million (35 percent) of the \$2.5 billion appropriated for Ebola response and preparedness activities (see fig. 5).¹⁶

¹⁶We report funding from the Act for Ebola in accordance with USAID's reporting to Congress because USAID is the source of our data. USAID issues its monthly reports to Congress on Ebola funding as of the first day of each month, with the exception of the February 2015 report, which contains data as of February 3, 2015.

Figure 5: Percentage of Allocations USAID and State Obligated and Disbursed from the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, February 3, 2015—July 1, 2016



Source: GAO analysis of U.S. Agency for International Development (USAID) and Department of State (State) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID and State began reporting to Congress on their obligations and disbursements of Ebola funding as of February 3, 2015, with the exception of obligations and disbursements from the Diplomatic & Consular Programs (D&CP) account. State began reporting D&CP funding as of February 28, 2015.

USAID and State used different appropriation accounts to fund Ebola activities. As shown in table 3 below, USAID allocated the greatest amount of funding for Ebola activities from the IDA account, followed by the ESF and GHP accounts. State allocated funding from the NADR account and D&CP account for Ebola activities.

Table 3: Status of USAID and State Allocations from the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, by Appropriation Account, as of July 1, 2016 (Dollars in thousands)

Appropriation account	Allocations ^a	Unobligated balances	Percentage obligated	Unliquidated obligations	Disbursements	Percentage of obligations disbursed
International Disaster Assistance ^b	1,436,273	552,886	62	152,574	730,813 ^b	83
Economic Support Fund	711,725	368,288 ^c	48	279,511	63,926	19
Global Health Programs	312,000	129,057	59	163,887	19,057	10
Nonproliferation, Antiterrorism, Demining, and Related Programs	5,300	0	100	3,204	2,096	40
Operating Expenses	19,037	14,316	25	2,284	2,437	52
Office of Inspector General	5,626	2,508	55	538	2,580	83
Diplomatic & Consular Programs ^d	36,420	2,082	94	270	34,068	99
Contributions to International Organizations ^e	0	0	100	0	19,948	100
Total	2,526,381	1,069,136	58	602,268	874,925	59

Source: GAO analysis of U.S. Agency for International Development (USAID) and Department of State (State) data. | GAO-17-35

Notes: Disbursements may differ from the data in USAID's monthly reporting, as they reflect corrections made by GAO. State allocates Ebola funding from the Nonproliferation, Antiterrorism, Demining, and Related Programs; Diplomatic & Consular Programs (D&CP); and Contributions to International Organizations (CIO) accounts. USAID allocates Ebola funding from all other accounts listed in this table. Amounts shown may not sum to the totals because of rounding.

^aAllocations data include \$401 million that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.

^bInternational Disaster Assistance (IDA) account allocations include funding for the U.S. government's contribution to the United Nations Mission for Ebola Emergency Response. Obligations and disbursements for this contribution are listed separately in this table under CIO.

^cUSAID notified the relevant congressional committees on April 8, 2016, that it intended to reprogram \$295 million in Economic Support Fund (ESF) Ebola funds for Zika response activities and for the CDC's international Ebola response. Of the \$295 million in reprogrammed ESF funds, USAID had obligated \$92 million for Zika activities and \$80 million for Ebola response activities, as of July 1, 2016.

^dState reported D&CP funding as of June 30, 2016.

^eAllocations for the CIO account are included in the total allocations for the IDA account because this funding was a transfer from the IDA account to State's CIO account for the U.S. contribution to the United Nations Mission for Ebola Emergency Response on June 1, 2015.

USAID notified the relevant congressional committees on April 8, 2016, that it intended to obligate \$295 million in ESF Ebola funds, of which

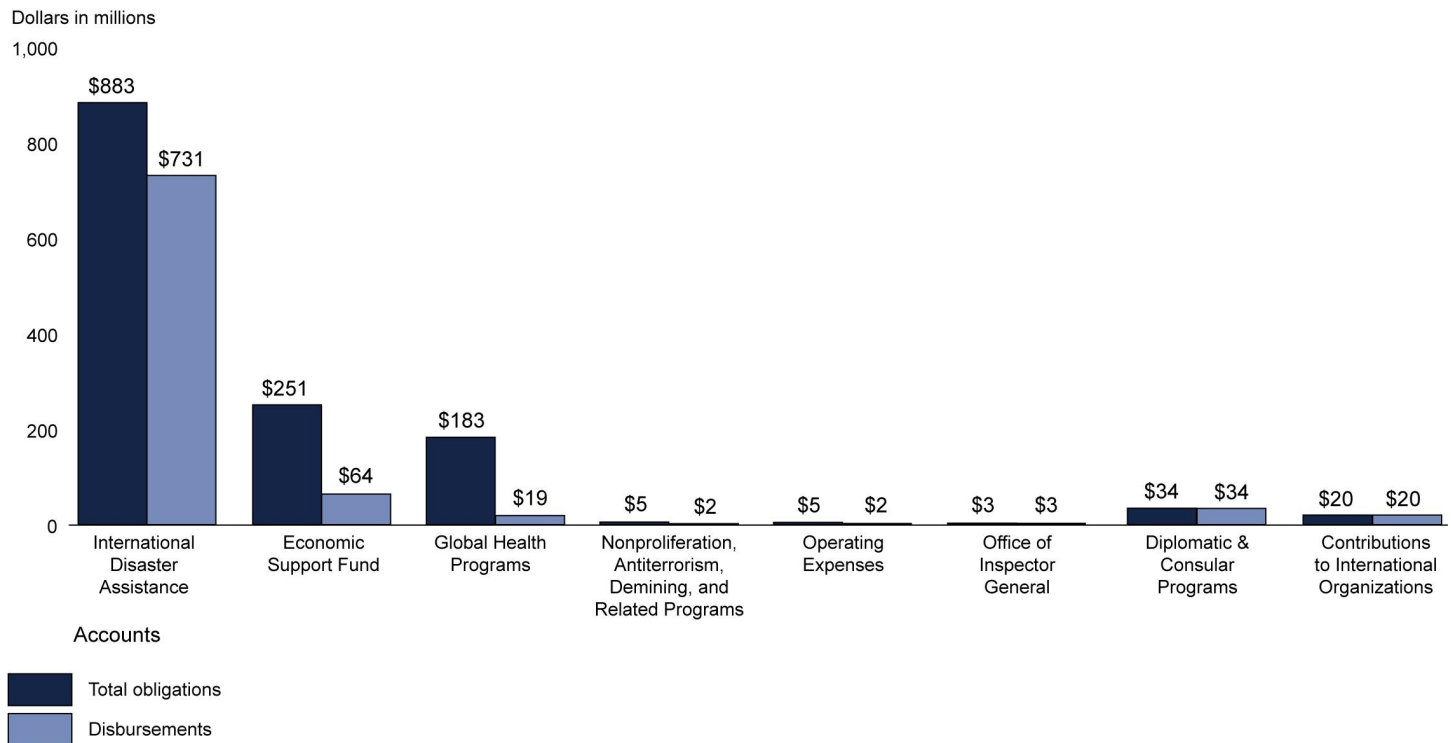
USAID and State would reprogram¹⁷ \$215 million for international response activities related to Zika, including \$78 million to the CDC for Zika response activities, and \$80 million for the CDC's international coordination of response efforts related to Ebola.¹⁸ As USAID obligates funding for Zika activities, the unobligated balances in the ESF account will continue to decrease. ESF funds appropriated in the Act must have been obligated by September 30, 2016.¹⁹ See figure 6 below for obligations and disbursements by appropriation account, as of July 1, 2016.

¹⁷ *Reprogramming* is the shifting of funds within an appropriation or account to use them for purposes other than those contemplated at the time of appropriation; it is the shifting of funds from one object class to another or from one program activity to another. See [GAO-05-734SP](#).

¹⁸ According to CDC, the Zika virus disease is spread primarily by the bite of an infected mosquito. The illness is usually mild. However, Zika virus infection during pregnancy can cause a serious birth defect, called microcephaly, and other severe brain defects.

¹⁹ The Act specified that ESF funding for Ebola response activities was available for obligation until September 30, 2016. ESF funds are generally available for obligation for 2 years. ESF funds that are obligated within their initial period of availability remain available for obligation for an additional 5 years. Obligated ESF funds then continue to be available for disbursement for an additional 5 years after the end of their period of availability for obligation.

Figure 6: Total Obligations and Disbursements for Ebola Activities by Appropriation Account, as of July 1, 2016



Source: GAO analysis of U.S. Agency for International Development (USAID) and Department of State data. | GAO-17-35

Note: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations.

USAID and State used different appropriation accounts to fund Ebola activities across the four pillars of the U.S. government’s Ebola strategy. For example, USAID primarily used IDA account funds to control the outbreak (Pillar 1), ESF account funds to mitigate second-order impacts of Ebola (Pillar 2), and GHP account funds to strengthen global health security (Pillar 4). USAID allocated all of the funding from the Operating Expenses account to building coherent leadership and operations (Pillar 3). As of July 1, 2016, USAID had obligated more than 60 percent of funds allocated for Pillars 1, 2, and 4 and obligated just under 50 percent of the funds allocated for Pillar 3; USAID and State had disbursed 85 percent of Pillar 1 obligations. See table 4 for the status of allocated funding by Ebola strategy pillar.

Table 4: USAID and State Ebola Funding Allocations, by Ebola Strategy Pillar, as of July 1, 2016 (Dollars in thousands)

Ebola Strategy Pillar	Allocations^a	Unobligated balances	Percentage obligated	Unliquidated obligations	Disbursements	Percentage of obligations disbursed
Pillar 1	1,190,011	385,640	68	121,005	683,367	85
Pillar 2	368,495	124,185	66	126,924	117,385	48
Pillar 3	37,187	19,151	49	5,291	12,745	71
Pillar 4	333,178	129,057	61	176,762	27,360	13
Total	1,928,871	658,032	66	429,982	840,857	66

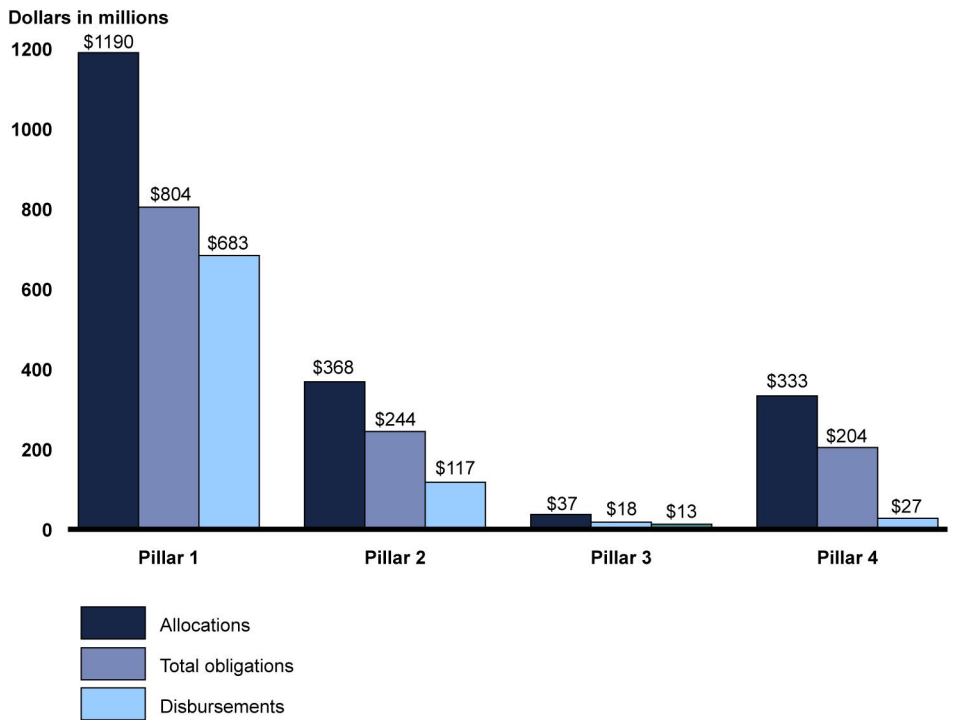
Source: GAO analysis of U.S. Agency for International Development (USAID) and Department of State (State) data. | GAO-17-35

Notes: Disbursements may differ from the data in USAID’s monthly reporting, as they reflect corrections made by GAO. This table does not include any of the \$36 million in allocated funding from State’s Diplomatic & Consular Program account because State does not categorize this funding by Ebola strategy pillar. The table also does not include \$432 million of Ebola funding from the Economic Support Fund because it had not been programmed for an Ebola strategy pillar, as of July 1, 2016. Amounts shown may not sum to totals because of rounding.

^aAllocations data include \$401 million that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015. Allocations data do not include \$129 million from the International Disaster Assistance account that the administration has proposed reprogramming to combat malaria because USAID does not categorize such funding by strategic pillar.

USAID allocated the greatest amount of funding to activities to control the Ebola outbreak (Pillar 1) and allocated approximately similar amounts of funding to mitigate the second-order impacts of Ebola (Pillar 2) and to strengthen global health security (Pillar 4). Figure 7 shows allocations, obligations, and disbursements by Ebola strategy pillar, as of July 1, 2016. See appendix II for trends in obligations and disbursements by Ebola strategy pillar, as of July 1, 2016.

Figure 7: Total Allocations, Obligations, and Disbursements, by Ebola Strategy Pillar, as of July 1, 2016



Sources: GAO analysis of U.S. Agency for International Development (USAID) and Department of State (State) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. These data do not include any funding from State’s Diplomatic & Consular Programs account because State does not categorize such funding by strategic pillar.

USAID allocated the largest share of its funding to support regional Ebola activities. Ebola funding for regional activities includes all five appropriation accounts administered by USAID from the fiscal year 2015 appropriation (IDA, ESF, GHP, USAID Operating Expenses, and USAID’s Office of Inspector General) and State’s NADR account. The GHP account represents 42 percent of obligated funding for regional activities, while ESF and IDA represent approximately 29 percent and 21 percent of such funding, respectively. See table 5 below for the status of allocated Ebola funding by geographic area.

Table 5: Status of USAID and State Funding for Ebola Allocated by Geographic Area, as of July 1, 2016 (Dollars in thousands)

Geographic area	Allocations ^a	Unobligated balances	Percentage obligated	Unliquidated obligations	Disbursements	Percentage of obligations disbursed
Regional	1,153,451	713,618	38	303,885	135,948	31
Liberia	618,359	44,497	93	110,876	462,986	81
Sierra Leone	193,538	15,204	92	39,535	138,799	78
Guinea	166,584	13,713	92	55,633	97,237	64
Mali	5,939	0	100	52	5,887	99
Total	2,137,871	787,032	63	509,982	840,857	62

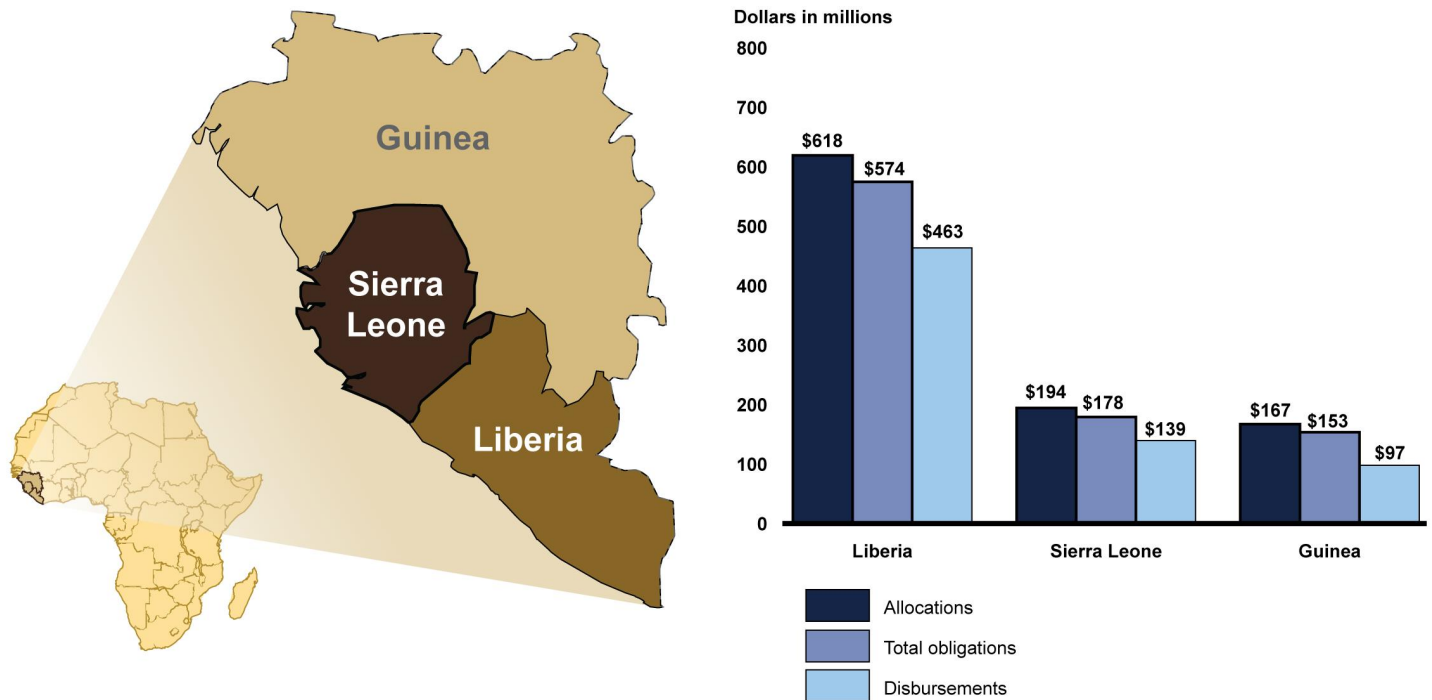
Source: GAO analysis of U.S. Agency for International Development (USAID) and Department of State (State) data. | GAO-17-35

Notes: Disbursements may differ from the data in USAID's monthly reporting, as they reflect corrections made by GAO. The \$92 million that USAID had obligated for Zika response activities as of July 1, 2016, is not included in this table. This table does not include \$352 million of Ebola funding from the Economic Support Fund because it had not been allocated to a geographic region as of July 1, 2016. This table also does not include any of the \$36 million in allocated funding from State's Diplomatic & Consular Program account because State does not categorize such funding by country. Amounts shown may not sum to the totals because of rounding.

^aAllocations data include \$401 million that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.

Of the three countries most affected by the Ebola virus, USAID obligated and disbursed the most funding for Liberia, as the U.S. government took a lead role in Ebola response efforts in this country. Figure 8 shows allocations, obligations, and disbursements for Liberia, compared with Sierra Leone and Guinea. See appendix III for trends in obligations and disbursements for each country, as of July 1, 2016.

Figure 8: Total Allocations, Obligations, and Disbursements for Ebola Activities, by Country, as of July 1, 2016



Sources: GAO analysis of U.S. Agency for International Development (USAID) data; Map Resources (map). | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. These data do not include any funding from the Department of State's (State) Diplomatic & Consular Programs account because State does not categorize such funding by country.

In Response to the Ebola Outbreak, USAID Obligated IDA Funds, and State Obligated D&CP Funds

IDA Account

Prior to the enactment of the Act in December 2014, USAID had obligated \$401 million to respond to the Ebola outbreak. USAID obligated the majority of this funding from the IDA account for Pillar 1 activities to control the outbreak in Liberia. State did not obligate any funding prior to the Act but began obligating D&CP funding to respond to the Ebola outbreak in April 2015.

During the early stages of the response to the Ebola outbreak, USAID obligated IDA funds for the majority of its Ebola activities, both before and after it received funding for Ebola activities from the Act.²⁰ By February

²⁰IDA funds in the Act are available until expended for assistance for countries affected by, or at risk of being affected by, the Ebola outbreak.

2015, USAID had obligated more than \$550 million in IDA funding. USAID obligated IDA account funding at a lower rate after July 1, 2015, as USAID began to shift its focus to recovery activities. As of July 1, 2016, USAID had obligated more than 60 percent of IDA account funding and disbursed more than 80 percent of obligations.

USAID used the majority of IDA funds to control the outbreak in Liberia (Pillar 1). Activities to control the outbreak included providing care to Ebola patients; supporting safe burials; promoting infection prevention and control at health facilities; distributing Ebola protection and treatment kits; and conducting Ebola awareness, communication, and training programs. USAID obligated approximately 60 percent of IDA funds for Liberia as of July 1, 2016, which reflects the U.S. government's lead role in responding to the Ebola outbreak in that country.

USAID plans to use the remaining approximately 40 percent of unobligated IDA funds for future Ebola response activities as needed. According to USAID officials, since April 2016, OFDA has programmed IDA funding to provide support for maintaining a residual response capacity and for transitioning to long-term development efforts. According to OFDA officials, these activities will require a modest amount of funding in fiscal year 2017. OFDA officials also noted that the unobligated IDA balance would remain available to address any new cases or outbreaks of Ebola that spread beyond the ability of the host governments to contain them.

D&CP Account

State obligated most of its D&CP account funding to respond to the Ebola outbreak in early 2015.²¹ In February 2015, State notified the relevant congressional committees of its intention to allocate \$33 million of \$36 million in D&CP account funding to the Office of Medical Services. By the end of May 2015, the Office of Medical Services had obligated 97 percent of its allocated funding and disbursed all of its obligated funding for medical evacuations; overseas hospitalization expenses; and personal protective equipment, among other things.²² State's Bureau of Administration, which provided grants to international schools affected by the Ebola outbreak, obligated 95 percent of its allocated D&CP funding by

²¹D&CP funds in the Act are available until September 30, 2016, for necessary expenses to prevent, prepare for, and respond to the Ebola outbreak.

²²We report State's D&CP account funding in accordance with State's monthly reporting to Congress. State reports such funding as of the last day of the month.

the end of April 2015. State's Africa Bureau also obligated funding in the early stages of the Ebola response, as it provided support for State's Ebola Coordination Unit and U.S. embassies affected by Ebola. The Africa Bureau obligated more than half of its D&CP funding for Ebola activities by the end of July 2015. As of June 30, 2016, State had obligated 94 percent of the D&CP account funding and disbursed 99 percent of its obligated funding.

To Mitigate Second-Order Impacts and Strengthen Global Health Security, USAID Obligated ESF and GHP Funds, While State Obligated NADR Funds for Biosecurity Activities

USAID started to focus its efforts on mitigating second-order impacts of the outbreak and strengthening global health security between June 1, 2015, and October 1, 2015, using funding from the ESF and GHP accounts. As of May 1, 2015, State began obligating NADR funds for biosecurity activities.

ESF Account

USAID increased obligations of ESF by approximately \$68 million between June 1, 2015, and October 1, 2015, as USAID offices such as the Bureau for Global Health and the U.S. Global Development Lab obligated ESF funds for activities to mitigate the second-order impacts of the outbreak (Pillar 2).²³ USAID disbursements of ESF funding were less than \$5 million until September 1, 2015. As of July 1, 2016, USAID had obligated \$251 million from the ESF account for Ebola activities, which represented 35 percent of its total allocated funding from the ESF account.

Of the ESF funding that USAID obligated to mitigate the second-order impacts of Ebola, USAID obligated the majority of such funding for activities in Liberia, Sierra Leone, and Guinea. Such activities included the development of facilities to decontaminate health-care workers and equipment, restoring routine health services, and strengthening health information systems to better respond to future disease outbreaks. Approximately 45 percent of obligated ESF funds supported such activities in Liberia, while 22 percent and 17 percent funded activities in Sierra Leone and Guinea, respectively.

²³ESF funds in the Act were available until September 30, 2016, for necessary expenses to prevent, prepare for, and respond to the Ebola outbreak and to address economic and stabilization requirements resulting from such outbreak.

GHP Account

As the numbers of new Ebola cases declined, USAID also began to focus on longer-term efforts to strengthen global health security, using funding from the GHP account.²⁴ Accordingly, USAID reported no obligations of GHP funding before June 1, 2015 and no disbursements until August 1, 2015. As of July 1, 2016, USAID had obligated 59 percent and disbursed 10 percent of its GHP account funds for Ebola response activities. The Bureau for Global Health, which programs the majority of GHP funding, added all of its GHP funding for Ebola activities to existing awards. Because of the method of payment used for these awards, funding from older appropriations is used first. As a result, the percentage of GHP funding that USAID has disbursed from the fiscal year 2015 appropriation for Ebola activities is the lowest (10 percent) of any account. GHP funding appropriated in the Act does not expire, so USAID can obligate and disburse these funds in future fiscal years.

USAID has obligated all of the funding in the GHP account to strengthen global health security (Pillar 4). Such activities included building laboratory capacity, strengthening community surveillance systems to detect and monitor Ebola and other diseases, and building the capacity of West African governments to prepare for and respond to infectious disease outbreaks. Nearly all GHP funding is regional funding rather than funding for a specific Ebola-affected country. For trends in obligations and disbursements of IDA, ESF, and GHP funds for Ebola from February 3, 2015 to July 1, 2016, see appendix IV.

NADR Account

State's Bureau of International Security and Nonproliferation did not begin obligating funding from the NADR account until May 1, 2015, and did not disburse any NADR funds until September 1, 2015, for biosecurity activities.²⁵ Such activities included training on biosecurity best practices and strategies for Ebola sample management as well as conducting biosecurity risk assessments. All NADR funding supports regional activities in West Africa rather than activities in a single country. As of

²⁴GHP funds in the Act are available until expended for necessary expenses to prevent, prepare for, and respond to the Ebola outbreak in countries directly affected by, or at risk of being affected by, such outbreak.

²⁵NADR funds in the Act are available until September 30, 2016, for necessary expenses to carry out nonproliferation and export control assistance, for efforts to mitigate the risk of illicit acquisition of the Ebola virus, and to promote biosecurity practices associated with Ebola outbreak response efforts. NADR funds are generally available for obligation for 2 years. Obligated NADR funds then continue to be available for disbursement for an additional 5 years after the end of their period of availability for obligation.

July 1, 2016, State had obligated all of its NADR funding and disbursed 40 percent of obligated funding from this account.

USAID Made Reimbursements That Were Not in Accordance with the Provisions of the Act, and USAID Has Not Developed Reimbursement Policies

Twenty-one of USAID's 271 reimbursements for obligations incurred prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, were not in accordance with the reimbursement provisions of the Act.²⁶ These 21 transactions account for over \$60 million, or roughly 15 percent, of the approximately \$401 million reimbursed. Because USAID did not have the legal authority to make the reimbursements that were not in accordance with the reimbursement provisions in the Act, these reimbursements represent unauthorized transfers.²⁷ As of October 2016, USAID had not determined whether it had budget authority to support the obligations against the accounts that were improperly reimbursed, possibly resulting in a violation of the Antideficiency Act.²⁸ In addition, USAID has not developed written policies or procedures to guide staff on appropriate steps to take for the reimbursement process. Such policies or procedures could provide USAID with reasonable assurance that it will comply with reimbursement provisions and mitigate the risk of noncompliance.

Twenty-One of USAID's 271 Reimbursements Were Not Made In Accordance with the Provisions of the Act

Of 271 reimbursements that USAID made for obligations incurred prior to the enactment of the Act, USAID made 21 reimbursements (totaling over \$60 million) that were not in accordance with the Act. These 21 reimbursements represent roughly 15 percent of the approximately \$401 million that USAID obligated for reimbursements, of the almost \$1.5 billion that had been obligated as of July 1, 2016. USAID made the other 250 reimbursements (totaling about \$341 million) in accordance with the reimbursement provisions of the Act for funds that OFDA and FFP obligated prior to enactment of the Act. To assess whether USAID's reimbursements were in accordance with the Act, we reviewed USAID

²⁶State reported that it has made no reimbursements for obligations incurred prior to the fiscal year 2015 appropriation, and it does not plan to make reimbursements.

²⁷The transfer statute, codified at 31 U.S.C. § 1532, prohibits transfers between accounts, except as specifically provided by law.

²⁸The Antideficiency Act, codified at 31 U.S.C. § 1341, prohibits the incurring of obligations or the making of expenditures in excess of the amounts available in appropriation or fund accounts unless specifically authorized by law.

documentation to determine whether each reimbursement met the four provisions described in the text box below.

Reimbursement Provisions of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015

- The reimbursement was made to the same appropriation account as the account from which the U.S. Agency for International Development originally obligated the funds.
- The obligation was incurred prior to the December 16, 2014, enactment of the Act.
- The obligation was incurred to prevent, prepare for, and respond to the Ebola outbreak.
- The reimbursement was made from the International Disaster Assistance, Economic Support Fund, and Global Health Programs accounts of the fiscal year 2015 appropriation.

Source: Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (Pub. L. No. 113-235, Div. J, Title IX, 128 Stat. 2130, 2692 (Dec. 16, 2014)). | GAO-17-35

For the 21 reimbursements (totaling over \$60 million), USAID did not reimburse the same appropriation accounts as the accounts from which USAID originally obligated the funds. Moreover, for 4 of the 21 reimbursements, USAID reimbursed obligations for which it did not document that it incurred the obligation to prevent, prepare for, or respond to the Ebola outbreak. Specifically,

- *USAID did not reimburse the same appropriation account as the account from which USAID originally obligated the funds.* The Bureau for Global Health; FFP; and the missions in Guinea, Liberia, and Senegal incurred over \$60 million in obligations from the GHP, Title II of the Food for Peace Act (Title II), and Development Assistance accounts. Although USAID used funding from the ESF and IDA accounts of the fiscal year 2015 appropriation to make 21 reimbursements for these obligations, the agency did not reimburse the GHP, Title II, and Development Assistance accounts from which USAID originally obligated the funds, in accordance with the Act (see table 6). Instead, USAID reimbursed the office, bureau or mission that originally obligated the funds. These reimbursements were made to different accounts, with different spending authorities, than those from which the original obligation was made. For example, FFP obligated approximately \$30 million in Title II account funds for the World Food Program's regional program to address the urgent food needs of

populations affected by the Ebola outbreak,²⁹ but USAID used approximately \$30 million in IDA account funds from the fiscal year 2015 appropriation to reimburse FFP and credited the funds to FFP's IDA account.³⁰

Table 6: USAID Obligations Prior to Enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, and Subsequent Reimbursements, by Account (Dollars in millions)

USAID office, bureau or mission reimbursed	Account from which USAID obligated funds prior to enactment	Account to which USAID made the reimbursements	USAID reimbursed the same account from which USAID obligated funds prior to enactment	Dollar amount of reimbursements	Number of reimbursements
Office of U.S. Foreign Disaster Assistance	International Disaster Assistance	International Disaster Assistance	Yes	328	249
Office of Food for Peace	International Disaster Assistance	International Disaster Assistance	Yes	13	1
	Title II	International Disaster Assistance	No	30	4
Bureau for Global Health	Global Health Programs	Economic Support Fund	No	20	13
USAID/Liberia	Global Health Programs	Economic Support Fund	No	5	1
USAID/Guinea	Global Health Programs	Economic Support Fund	No	3	2
USAID/Senegal	Development Assistance	Economic Support Fund	No	1	1
Total	—	—	—	401	271

Legend: Yes= yes, No= no

Source: GAO analysis of U.S. Agency for International Development (USAID) data and information. | GAO-17-35

Notes: Amounts shown may not sum precisely to totals because of rounding. USAID used Economic Support Fund and International Disaster Assistance account funds from the fiscal year 2015 appropriation for the reimbursements, in accordance with the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.

²⁹Title II is reauthorized through the Farm Bill approximately every 5 years and is funded through a U.S. Department of Agriculture appropriation. Section 3001 of Pub. L. No. 110-246, the Food, Conservation, and Energy Act of 2008, changed the title of the underlying legislation from the Agriculture Trade Development Assistance Act of 1954, also known as P.L. 480, to the Food for Peace Act. Title II of the Food for Peace Act, administered by USAID, addresses the donation of U.S. agricultural commodities for humanitarian purposes.

³⁰FFP implements a cash-based program—the Emergency Food Security Program—with funding from IDA, which is authorized by Chapter 9 of the Foreign Assistance Act of 1961, as amended (22 U.S.C. §491 et seq.), and receives appropriations pursuant to annual appropriations acts for Foreign Operations.

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- *USAID reimbursed obligations for which it did not document that it incurred the obligation to prevent, prepare for, and respond to the Ebola outbreak.* USAID made four reimbursements, totaling about \$3.3 million, for which USAID was unable to provide documentation showing that the original obligations funded activities to prevent, prepare for, and respond to the Ebola outbreak. For example, USAID reimbursed approximately \$1.3 million for an obligation incurred by the Bureau for Global Health in September 2014. However, USAID officials noted that they did not document the amount or purpose of the obligation at the time the funds were obligated. In July 2016, in response to our inquiry, USAID prepared a memorandum to attest that the original obligation was approximately \$1.3 million and funded technical assistance for Ebola preparedness to 13 African countries.³¹ In another instance, USAID reimbursed \$500,000 for an obligation incurred for the preparation of laboratories to detect Middle East Respiratory Syndrome (MERS) and other acute respiratory infections in the Africa region. However, USAID was unable to provide us documentation showing how the obligation funded activities related to the Ebola outbreak.

Because USAID did not have the legal authority to make the reimbursements that were not in accordance with the reimbursement provisions in the Act, these 21 reimbursements represent unauthorized transfers.³² Further, the Antideficiency Act prohibits an agency from obligating or expending more than has been appropriated to it.³³ As of October 2016, USAID had not determined whether it had the budget authority to support the obligations against the accounts that were improperly reimbursed.

See appendix V for a complete list of USAID's reimbursements for obligations incurred prior to the fiscal year 2015 appropriation.

³¹To ensure the integrity and reliability of agencies' obligational accounting records, the recording statute, 31 U.S.C. § 1501, requires agencies to record an obligation when supported by documentary evidence that a legal liability for the government has been incurred.

³²The transfer statute, 31 U.S.C. § 1532, prohibits transfers between accounts, except as specifically provided by law.

³³31 U.S.C. § 1341.

USAID Has Not Developed Written Policies for the Reimbursement Process

The concerns we identified with the 21 reimbursements could partly be attributed to the fact that USAID has not developed written policies or procedures to guide staff on appropriate steps to take to make reimbursements and document them. Internal control standards require that management design control activities—actions established through policies and procedures—to achieve objectives and respond to risks and implement such activities through policies.³⁴ By developing written policies and procedures, offices and bureaus would know what steps they should take to ensure that reimbursements are made in accordance with an appropriation act and other applicable appropriations laws and are recorded in a manner that allows documentation to be readily available for examination.³⁵ Such written policies and procedures could provide USAID with reasonable assurance that it is complying with reimbursement provisions and help mitigate the risk of noncompliance.

Without written policies and procedures, USAID does not have a process in place for making reimbursements and maintaining documentation to show that it complied with the reimbursement provisions of the Act. Our review found that USAID made 21 reimbursements that it did not have the legal authority to make, possibly resulting in the obligation or expenditure of funds in excess of appropriations, which would violate the Antideficiency Act. In addition, because USAID did not have written policies and procedures for maintaining documentation of the reimbursements, USAID officials spent several months locating records to demonstrate to us that USAID had reimbursed 250 obligations in a manner consistent with the provisions of the Act. USAID officials also noted that because they did not document the purpose of some obligations at the time the funds were obligated, USAID officials had to create a memorandum to explain how two reimbursed obligations funded USAID activities to prevent, prepare for, and respond to the Ebola outbreak.

Conclusions

West Africa has experienced the largest and most complex Ebola outbreak since the virus was first discovered, resulting in more than 11,000 deaths. The outbreak not only disrupted the already weak health-care systems in Guinea, Liberia, and Sierra Leone but also contributed to

³⁴GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

³⁵[GAO-14-704G](#).

reduced economic activity, job loss, and food insecurity in these countries. USAID and State have funded a range of activities to control the outbreak and will continue to fund longer-term efforts to mitigate the second-order effects and strengthen global health security.

The Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, authorized the reimbursement of obligations incurred prior to enactment to prevent, prepare for, and respond to the Ebola outbreak. While most of USAID's reimbursements were made in accordance with the reimbursement provisions of the Act, roughly 15 percent of the funds that USAID reimbursed were not. In particular, USAID did not in all cases reimburse the same appropriation accounts from which it obligated funds as required by the Act, and in several instances it made reimbursements for obligations for which it did not document that it incurred the obligation to prevent, prepare for, and respond to the Ebola outbreak. As a result, USAID may not have the budget authority to support the obligations against the accounts that were erroneously reimbursed, which may result in a violation of the Antideficiency Act. Furthermore, without written policies and procedures, USAID risks the possibility of noncompliance recurring should USAID be granted reimbursement authority in the future.

Recommendations for Executive Action

To ensure that USAID reimburses funds in accordance with section 9002 of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, we recommend that the Administrator of USAID take the following three actions:

1. Reverse reimbursements that were not made to the same appropriation account as the account from which USAID obligated the funds.
2. Reverse reimbursements for which there is no documentary evidence that the obligation was incurred to prevent, prepare for, and respond to the Ebola outbreak.
3. Determine whether reversing any of these reimbursements results in the obligation of funds in excess of appropriations in violation of the Antideficiency Act and, if so, report any violations in accordance with law.

To help ensure that USAID complies with reimbursement provisions that may arise in future appropriations laws, we recommend that the Administrator of USAID develop written policies and procedures for the agency's reimbursement process.

Agency Comments and Our Evaluation

We provided a draft of this report to USAID and State for comment. In its written comments, reproduced in appendix VI, USAID agreed with our findings and recommendations. USAID noted that it would reverse reimbursements that were not made to the same appropriation account as the account from which USAID originally obligated funds, and that it is reviewing whether it has violated the Antideficiency Act. State did not provide formal comments. USAID and State also provided technical comments, which we incorporated throughout the report, as appropriate.

We are sending copies of this report to the appropriate congressional committees, the U.S. Agency for International Development, the Department of State, and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>

If you or your staff have any questions about this report, please contact me at (202) 512-3149 or gootnickd@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VII.



David B. Gootnick
Director, International Affairs and Trade

Appendix I: Objectives, Scope, and Methodology

The Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act), included a provision for us to conduct oversight of the U.S. Agency for International Development's (USAID) and the Department of State's (State) activities to prevent, prepare for, and respond to the 2014 Ebola outbreak and reimbursements made.¹ We examined (1) USAID's and State's obligations and disbursements for Ebola activities and (2) the extent to which USAID made reimbursements in accordance with the requirements of the fiscal year 2015 appropriations act.

To examine USAID's and State's obligations and disbursements for Ebola activities, we analyzed each agency's allocation, obligation, and disbursement data for Ebola response and preparedness activities reported in USAID's and State's reports to the Senate and House Committees on Appropriations mandated by the Act.² We analyzed USAID's and State's reported data on allocations, obligations, and disbursements that USAID and State reported from February 3, 2015, to July 1, 2016.³ We obtained and analyzed the data from USAID for the International Disaster Assistance; Global Health Programs; Economic Support Fund; USAID Operating Expenses; Nonproliferation, Antiterrorism, Demining, and Related Programs; and USAID Office of Inspector General appropriation accounts. We obtained and analyzed the data for the Diplomatic & Consular Programs account from State, which State reported separately. We reviewed each agency's reports to congressional committees to determine the activities funded and reasons for any changes in the agencies' cost estimates and use of the funds. We interviewed USAID and State officials in Washington, D.C., from each bureau and office that administers funding from accounts of the fiscal year 2015 appropriation to discuss the status of the agencies' obligations and disbursements for activities to prevent, prepare for, and respond to the Ebola outbreak in West Africa, methods for reporting the funding data, and plans for obligating and disbursing the funds. We also interviewed officials from each of USAID's and State's offices that report on the funds

¹Pub. L. No. 113-235, Div. J, Title IX, 128 Stat. 2130, 2692 (Dec. 16, 2014).

²Pub. L. No. 113-235, § 9004 (Dec. 16, 2014).

³USAID has reported its funding data as of the first day of each month with the exception of the February 2015 report, which contains data as of February 3, 2015. When reporting USAID data on obligations and disbursements for each federal fiscal year quarter, we note that the data are as of the first day of the month following the end of each fiscal year quarter.

to obtain information about their budgeting process and terms to determine the best method for analyzing the data across accounts. We then reviewed the data and information reported and consulted with USAID and State officials on the accuracy and completeness of the data and information. When we found data discrepancies, we contacted relevant agency officials and obtained information from them necessary to resolve the discrepancies.⁴ To assess the reliability of the data provided, we requested and reviewed information from agency officials regarding the underlying financial data systems and the checks and reviews used to generate the data and ensure its accuracy and reliability. To further ensure the reliability of the data, we obtained from USAID officials data from the financial data system that USAID used to report obligation and disbursement data and compared them to a sample of the data that we analyzed. We determined that the data we used were sufficiently reliable for our purposes of examining USAID's and State's obligations and disbursements of the funds.

To examine the extent to which USAID made reimbursements in accordance with the Act, we reviewed USAID's reports to the Senate and House Committees on Appropriations mandated by the Act to determine the obligations that the agency incurred prior to enactment and the reimbursements that USAID made for the obligations. We obtained data and documentation from each USAID bureau and office that administered the appropriation accounts for the obligations incurred prior to the fiscal year 2015 appropriation. To assess the reliability of the data provided, we requested and reviewed information from USAID officials regarding the underlying financial data systems and the checks and reviews used to generate the data and ensure its accuracy and reliability. We determined that the data we used were sufficiently reliable for our purposes of examining USAID's reimbursements. We analyzed these data and reviewed documents to determine the dates and amounts of the obligations, the activities that the obligations funded, and the appropriation accounts used for the obligations. We also analyzed the data and reviewed documents to determine the amounts of the reimbursements, the appropriation accounts from the fiscal year 2015 appropriation that USAID used for the reimbursements, and the appropriation accounts to which USAID reimbursed the funds. We reviewed USAID's congressional notifications and award documentation

⁴As a result of our efforts to ensure data reliability, the data that we report for obligations and disbursements may differ from the data that USAID has reported to congressional committees.

to determine the amounts, purposes, and appropriation accounts for the obligations that USAID incurred prior to the enactment of the Act as well as the amounts and appropriation accounts from which USAID reimbursed the funds. We interviewed USAID and State officials about the extent to which the agencies incurred obligations prior to the appropriation and reimbursed the funds. We also interviewed USAID officials and reviewed USAID's policies for the management of funds to determine the extent to which the agency had developed and implemented written policies or procedures for the reimbursement process. We assessed the extent to which the obligations and reimbursements were consistent with the provisions of the Act as well as the extent to which the procedures USAID used met relevant internal control standards.⁵

We conducted this performance audit from June 2015 to November 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

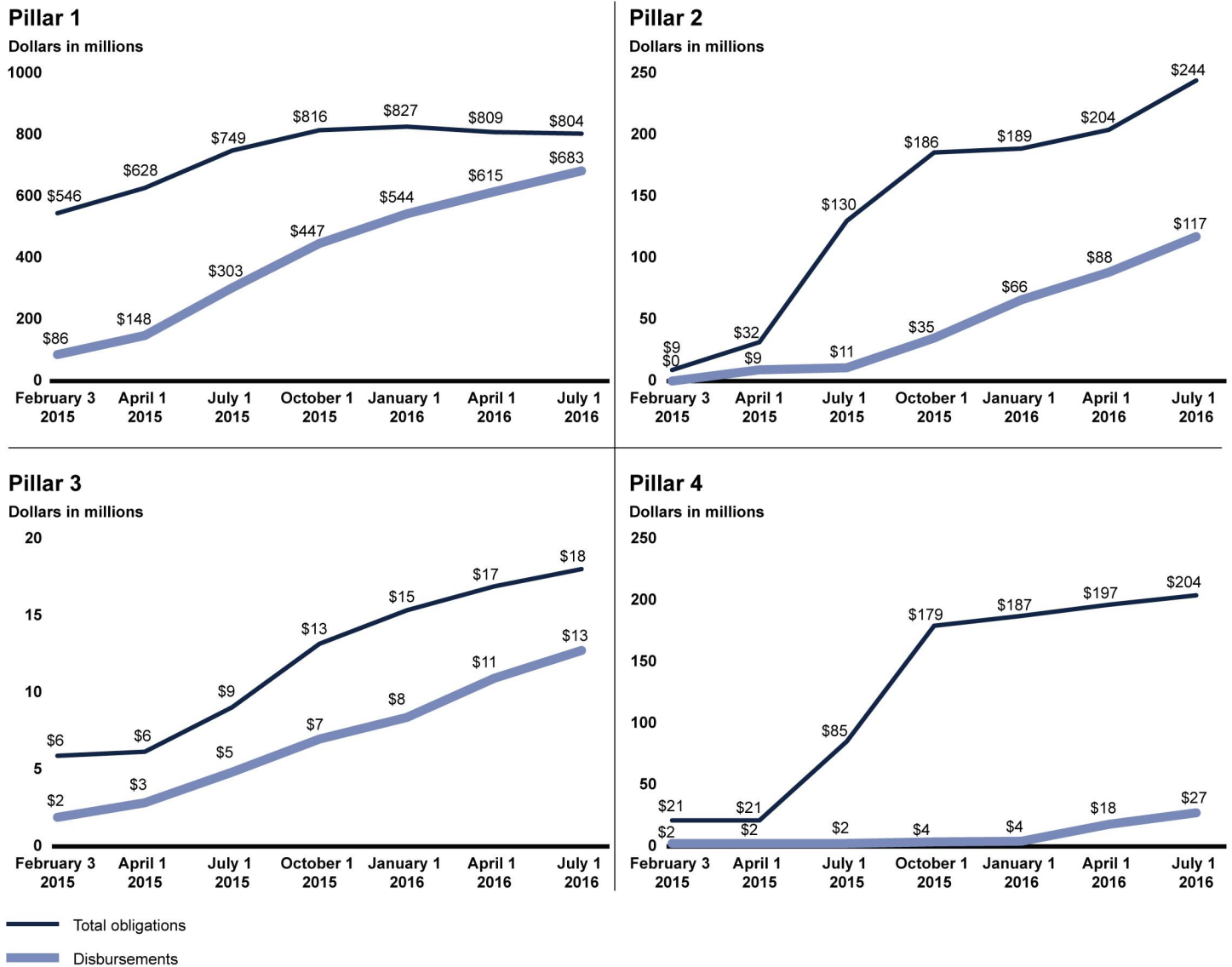
⁵GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

Appendix II: USAID and Department of State Total Obligations and Disbursements, by U.S. Ebola Strategy Pillar

As of July 1, 2016, the U.S. Agency for International Development (USAID) and the Department of State (State) had obligated the largest share of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act) Ebola funding for activities to control the outbreak (Pillar 1). USAID had obligated lesser amounts of funding for activities to mitigate second-order impacts of Ebola (Pillar 2) and activities to strengthen global health security (Pillar 4). USAID obligated a minimal amount of funding for building coherent leadership and operations (Pillar 3). For all strategy pillars, the largest percentage increase in obligations occurred between April 1, 2015, and July 1, 2015 (see fig. 9).

Appendix II: USAID and Department of State
Total Obligations and Disbursements, by U.S.
Ebola Strategy Pillar

Figure 9: Total Obligations and Disbursements, by Ebola Strategy Pillar, February 3, 2015—July 1, 2016



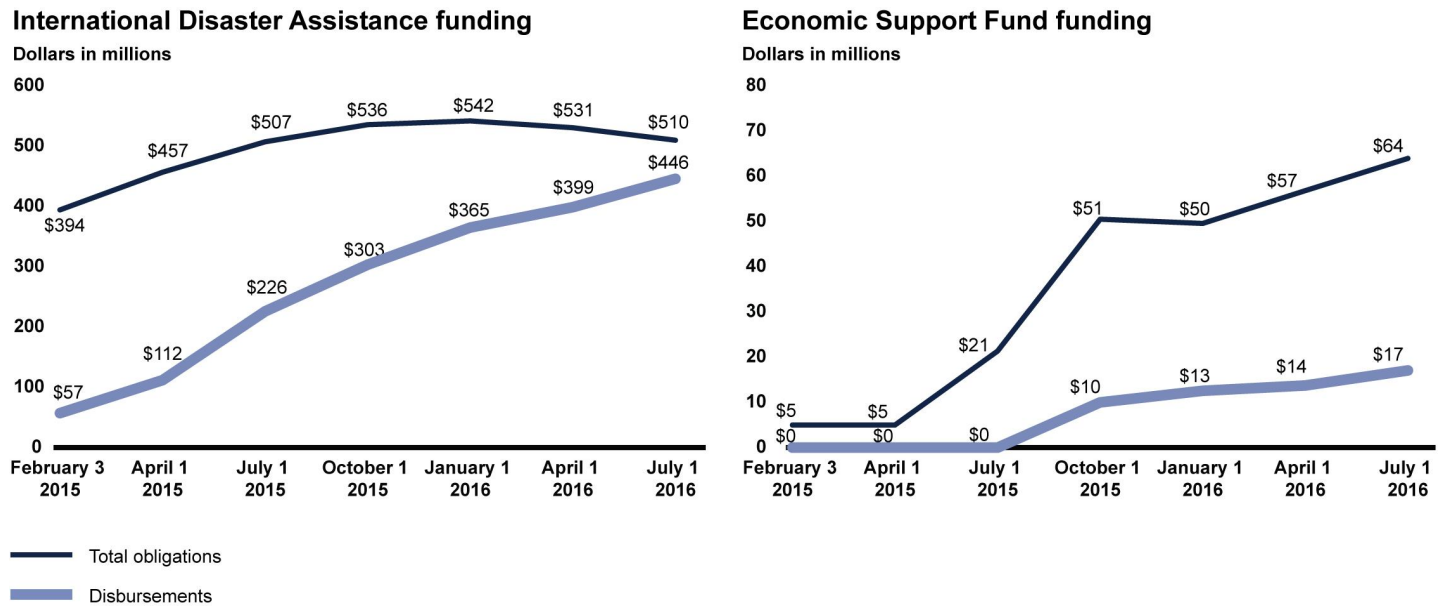
Source: GAO analysis of U.S. Agency for International Development (USAID) and Department of State (State) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015. State began reporting to Congress on its obligations and disbursements of Ebola funding from the Nonproliferation, Antiterrorism, Demining, and Related Programs account as of February 3, 2015. These data do not include any funding from State's Diplomatic & Consular Programs account because State does not categorize such funding by strategic pillar.

Appendix III: USAID Funding for Ebola Activities, by Country

The U.S. Agency for International Development (USAID) obligated funding from the International Disaster Assistance (IDA) and Economic Support Fund (ESF) accounts for almost all of its country-specific Ebola funding. More than 80 percent of the funding that USAID has obligated for Ebola activities in Guinea, Liberia, and Sierra Leone is from the IDA account. Since USAID began its reporting to Congress on Ebola funding in February 2015, IDA obligations for Liberia show the greatest increase between February 3, 2015, and July 1, 2015, and ESF obligations for Liberia show the greatest increase between April 1, 2015, and October 1, 2015 (see fig. 10). ESF disbursements do not begin before July 1, 2015. USAID deobligated and reprogrammed IDA funding for Liberia between January 1, 2016, and July 1, 2016, as it needed fewer funds to control the outbreak.

Figure 10: International Disaster Assistance and Economic Support Fund Total Obligations and Disbursements for Ebola Activities in Liberia, February 3, 2015—July 1, 2016



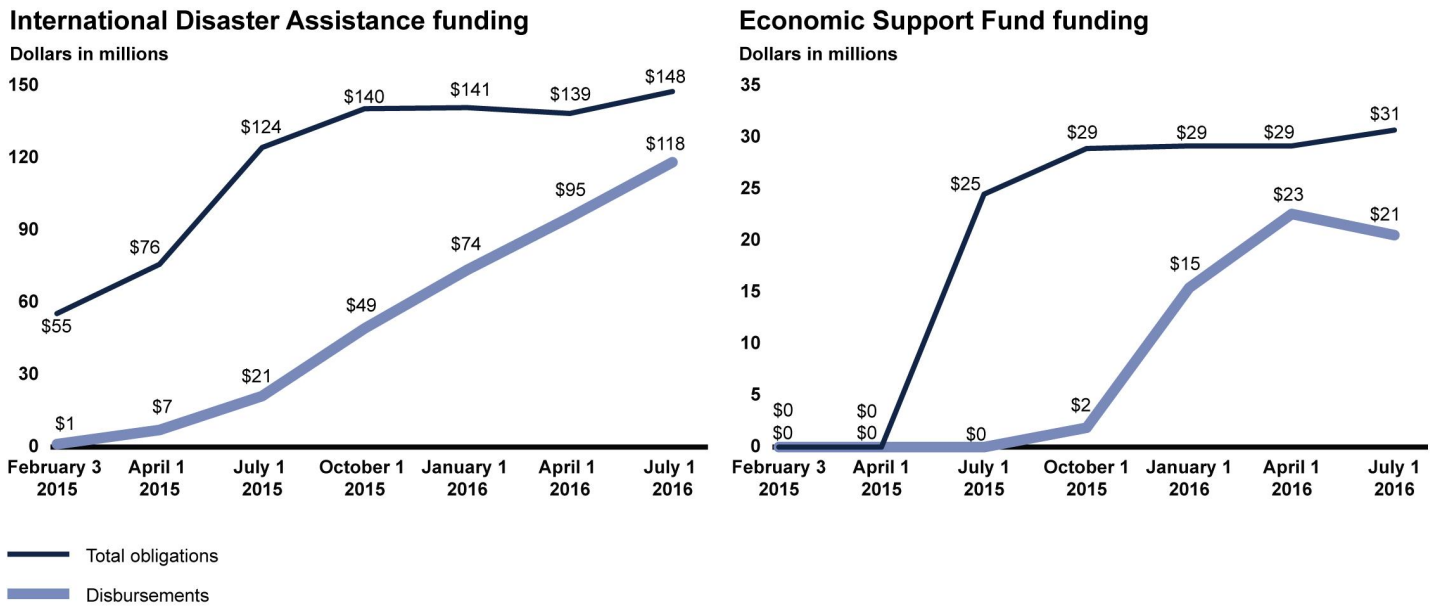
Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015.

Consistent with Liberia, since USAID began reporting to Congress on its Ebola funding in February 2015, USAID obligations of IDA funding for Sierra Leone show the greatest increases between February 3, 2015, and

July 1, 2015. However, USAID made no obligations of ESF funding before April 1, 2015, and no disbursements of ESF funding until after July 1, 2015 (see fig. 11).

Figure 11: International Disaster Assistance and Economic Support Fund Total Obligations and Disbursements for Ebola Activities in Sierra Leone, February 3, 2015—July 1, 2016



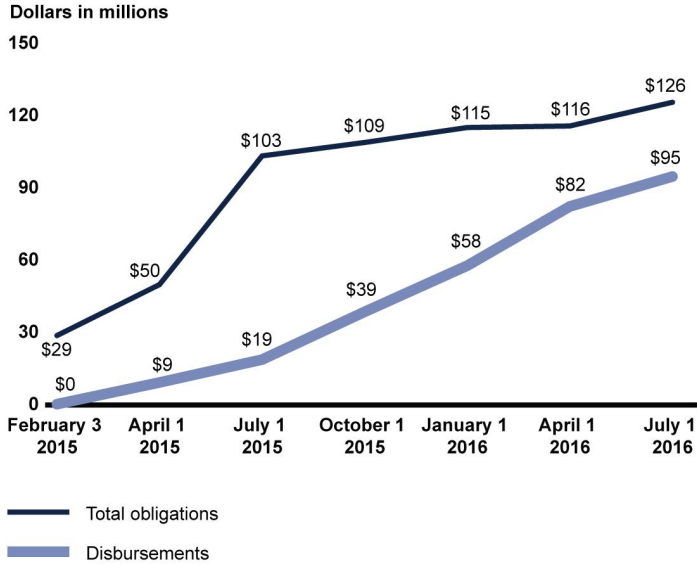
Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015.

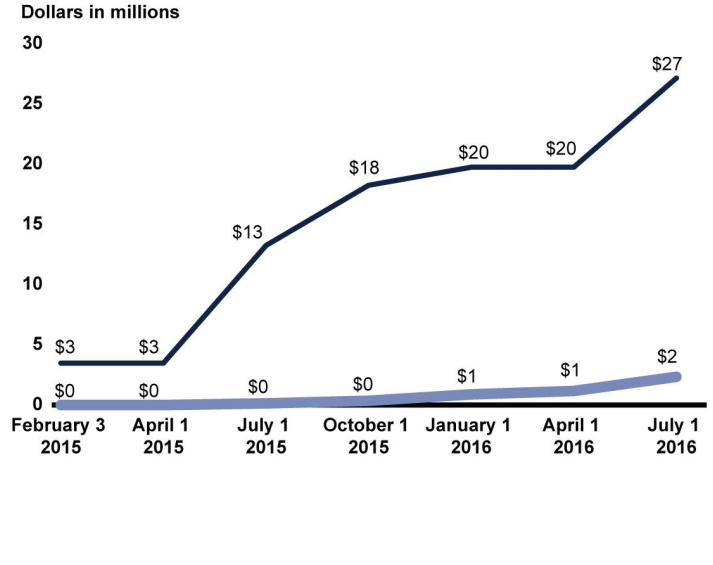
Since USAID began reporting to Congress on its Ebola funding in February 2015, the greatest increase in obligations from the IDA account for Guinea occurred between February 3, 2015, and July 1, 2015 (see fig. 12).

Figure 12: International Disaster Assistance and Economic Support Fund Total Obligations and Disbursements for Ebola Activities in Guinea, February 3, 2015—July 1, 2016

International Disaster Assistance funding



Economic Support Fund funding



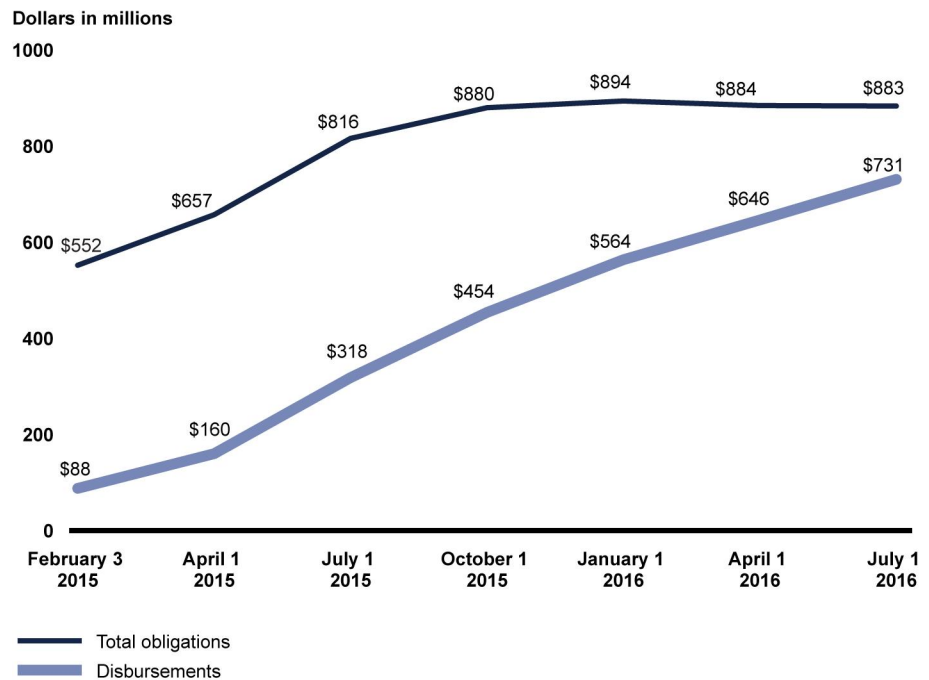
Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015.

Appendix IV: Total Obligations and Disbursements for Ebola Activities, by Account

The International Disaster Assistance (IDA) account represents the majority of funding obligated and disbursed for Ebola activities to control the outbreak. After the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, obligations and disbursements from the IDA account increased the most between April 1, 2015, and July 1, 2015 (see fig. 13). The U.S. Agency for International Development (USAID) deobligated and reprogrammed IDA funding between January 1, 2016, and July 1, 2016, as it needed fewer funds to control the outbreak (see fig. 13). The Office of U.S. Foreign Disaster Assistance (OFDA) programmed the majority of IDA funding.

Figure 13: Total Obligations and Disbursements of the International Disaster Assistance Account for Ebola Activities, February 3, 2015—July 1, 2016



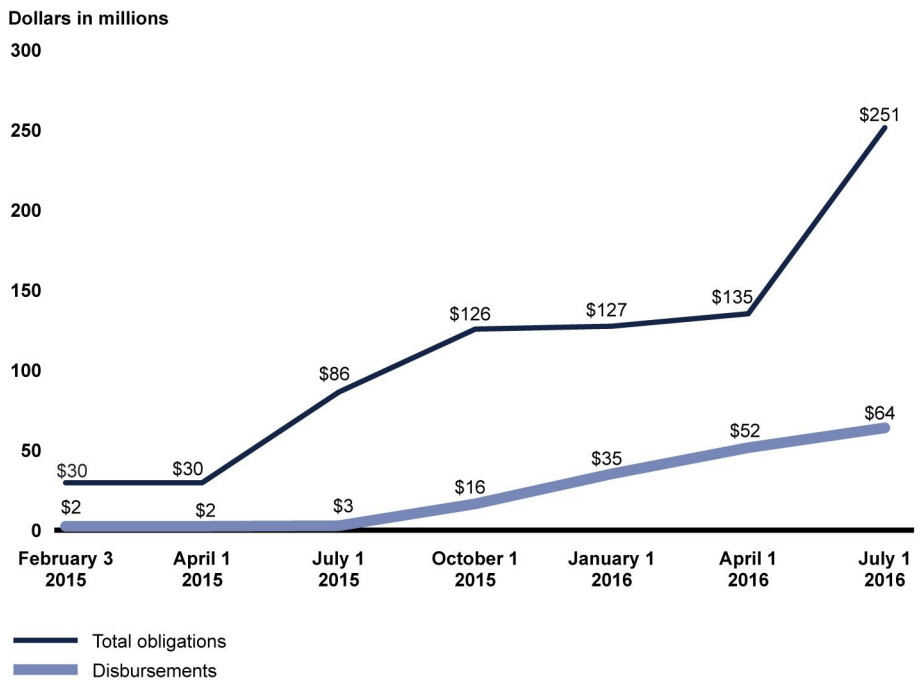
Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015.

The Economic Support Fund (ESF) account represents the majority of funding obligated and disbursed for activities to mitigate the second-order impacts of Ebola. USAID increased obligations of ESF significantly between April 1, 2015, and October 1, 2015, as new cases of Ebola

decreased. Disbursements of ESF funding did not increase significantly until after July 1, 2015 (see fig. 14). USAID’s Bureau for Global Health and Global Development Lab programmed the majority of ESF funding.

Figure 14: Total Obligations and Disbursements of the Economic Support Fund Account for Ebola Activities, February 3, 2015—July 1, 2016



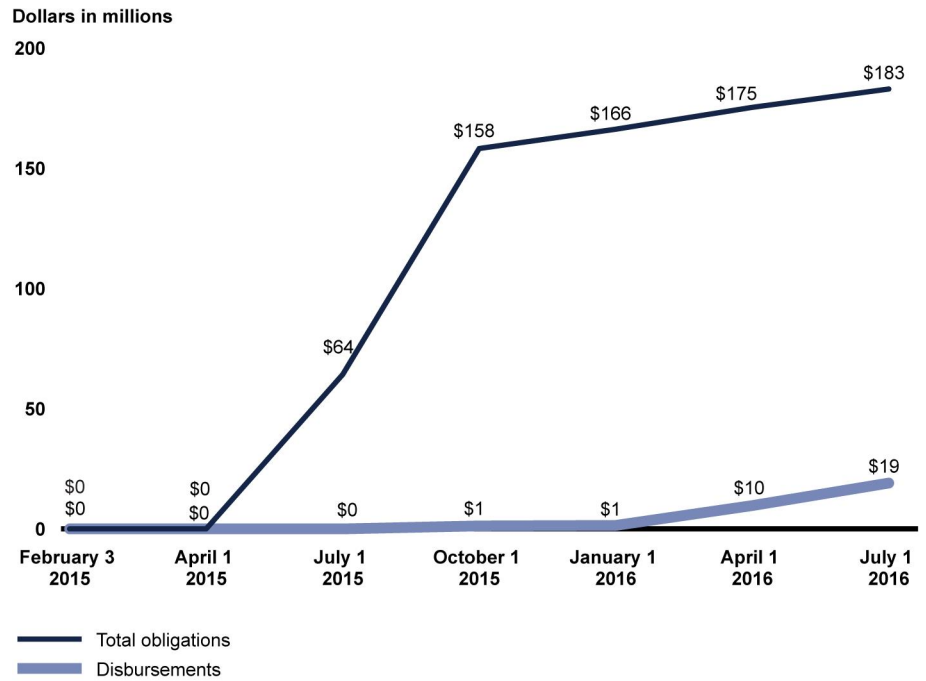
Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015.

The Global Health Programs (GHP) account represents the majority of funding obligated and disbursed for activities to strengthen global health security. USAID did not obligate any GHP funding between February 3, 2015, and April 1, 2015, and did not report disbursements until August 1, 2015, as USAID intends GHP to fund longer-term activities to respond to future outbreaks (see fig. 15). The Bureau for Global Health programs almost all GHP funding.

Appendix IV: Total Obligations and Disbursements for Ebola Activities, by Account

Figure 15: Total Obligations and Disbursements of the Global Health Programs Account for Ebola Activities, February 3, 2015—July 1, 2016



Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-17-35

Notes: These data reflect funding that was obligated prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as well as postenactment obligations. USAID began reporting to Congress on its obligations and disbursements of Ebola funding as of February 3, 2015.

Appendix V: USAID's Reimbursements for Funds Obligated Prior to Enactment of the Fiscal Year 2015 Appropriations Act

The U.S. Agency for International Development (USAID) made 271 reimbursements for the approximately \$401 million total obligations that USAID's Bureau for Global Health; Office of Food for Peace (FFP); Office of U.S. Foreign Disaster Assistance (OFDA); and the missions in Guinea, Liberia, and Senegal incurred prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act).¹ Of the 271 reimbursements, USAID made 250 reimbursements (totaling about \$341 million) in accordance with the reimbursement provisions of the Act. USAID made these 250 reimbursements for funds that OFDA and FFP obligated prior to enactment of the Act. However, USAID made 21 reimbursements (totaling over \$60 million) that did not accord with the reimbursement provisions of the Act. USAID made these 21 reimbursements for funds that the Bureau for Global Health, FFP, and the missions obligated prior to enactment of the Act. Tables 7 through 9 provide information about these 21 reimbursements and the requirements of the Act that each of the reimbursements did not meet.²

¹Pub. L. No. 113-235 (Dec. 16, 2014).

²Pub. L. No. 113-235, § 9002 (Dec. 16, 2014).

**Appendix V: USAID's Reimbursements for
Funds Obligated Prior to Enactment of the
Fiscal Year 2015 Appropriations Act**

Table 7: USAID Bureau for Global Health Obligations Prior to Enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, and Reimbursements, by Appropriation Account

**Appendix V: USAID's Reimbursements for
Funds Obligated Prior to Enactment of the
Fiscal Year 2015 Appropriations Act**

Account from which USAID obligated funds prior to enactment	Account to which USAID made the reimbursements	Dollar amount of reimbursements	USAID reimbursed same account as obligation prior to enactment	Purpose for Ebola documented	Description of activities
Global Health Programs	Economic Support Fund	6,400,000	No	Yes	Operational support to the World Health Organization and the governments of Guinea, Liberia, Nigeria, and Sierra Leone to implement Ebola response plans.
Global Health Programs	Economic Support Fund	4,888,500	No	Yes	Development of Ebola communications materials.
Global Health Programs	Economic Support Fund	2,500,000	No	Yes	Procurement of personal protective equipment.
Global Health Programs	Economic Support Fund	1,250,000	No	No	Technical assistance to 13 African countries following Ebola preparedness workshops in West Africa.
Global Health Programs	Economic Support Fund	752,000	No	No	Ebola preparedness workshops in West Africa.
Global Health Programs	Economic Support Fund	750,000	No	No	Deployment of technical experts to Guinea, Liberia, and Sierra Leone for Ebola response efforts.
Global Health Programs	Economic Support Fund	750,000	No	Yes	Support to the World Health Organization to coordinate disease surveillance and response for emerging pandemic threats in the Africa region, including Ebola.
Global Health Programs	Economic Support Fund	700,000	No	Yes	Procurement of personal protective equipment for health-care workers and outbreak investigators in West Africa.

Appendix V: USAID's Reimbursements for Funds Obligated Prior to Enactment of the Fiscal Year 2015 Appropriations Act

Account from which USAID obligated funds prior to enactment	Account to which USAID made the reimbursements	Dollar amount of reimbursements	USAID reimbursed same account as obligation prior to enactment	Purpose for Ebola documented	Description of activities
Global Health Programs	Economic Support Fund	637,500	No	Yes	Support for World Health Organization's preparedness and response efforts related to pandemic threats, including Ebola.
Global Health Programs	Economic Support Fund	500,000	No	No	Development of guidelines for disease surveillance, case detection, and infection control; and communications materials on disease prevention, particularly for Middle East Respiratory Syndrome.
Global Health Programs	Economic Support Fund	500,000	No	Yes	Laboratory support and supplies for Ebola diagnoses.
Global Health Programs	Economic Support Fund	350,000	No	Yes	Provision of personal protective equipment for health-care workers and outbreak investigators in Guinea, Liberia, and Sierra Leone.
Global Health Programs	Economic Support Fund	200,000	No	Yes	Support for United Nations pandemic preparedness planning and disaster risk management for future Ebola outbreaks.
Total	NA	20,178,000	NA	NA	NA

Legend: Yes= yes, No= no

Source: GAO analysis of U.S. Agency for International Development (USAID) data and information. | GAO-17-35

Appendix V: USAID's Reimbursements for Funds Obligated Prior to Enactment of the Fiscal Year 2015 Appropriations Act

Table 8: Office of Food for Peace Obligations Prior to Enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, and Reimbursements, by Appropriation Account

Account from which USAID obligated funds prior to enactment	Account to which USAID made the reimbursements	Dollar amount of reimbursements	USAID reimbursed same account as obligation prior to enactment	Purpose for Ebola documented	Description of activities
Title II	International Disaster Assistance	11,943,900	No	Yes	Support for World Food Program emergency operations for populations affected by the Ebola outbreak in Guinea, Liberia, and Sierra Leone.
Title II	International Disaster Assistance	9,993,700	No	Yes	Support for World Food Program relief and recovery operations for refugees and vulnerable populations in Liberia.
Title II	International Disaster Assistance	4,911,300	No	Yes	Support for World Food Program emergency operations for populations affected by the Ebola outbreak in Guinea, Liberia, and Sierra Leone.
Title II	International Disaster Assistance	3,558,300	No	Yes	Support for World Food Program emergency operations for populations affected by the Ebola outbreak in Guinea, Liberia, and Sierra Leone.
Total	—	30,407,200	—	—	—

Source: GAO analysis of U.S. Agency for International Development (USAID) data and information. | GAO-17-35

Table 9: USAID Missions in Liberia, Guinea, and Senegal Obligations Prior to Enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, and Reimbursements, by Appropriation Account

Account from which USAID obligated funds prior to enactment	Account to which USAID made the reimbursements	Dollar amount of reimbursements	USAID reimbursed same account as obligation prior to enactment	Purpose for Ebola documented	Description of activities
Global Health Programs	Economic Support Fund	5,000,000	No	Yes	Salary support for health-care workers in Liberia.
Global Health Programs	Economic Support Fund	1,920,000	No	Yes	Health messaging, community outreach, and infection control training in Guinea.

Appendix V: USAID's Reimbursements for Funds Obligated Prior to Enactment of the Fiscal Year 2015 Appropriations Act

Account from which USAID obligated funds prior to enactment	Account to which USAID made the reimbursements	Dollar amount of reimbursements	USAID reimbursed same account as obligation prior to enactment	Purpose for Ebola documented	Description of activities
Global Health Programs	Economic Support Fund	1,562,000	No	Yes	Health messaging, community outreach, and infection control training in Guinea.
Development Assistance	Economic Support Fund	1,000,000	No	Yes	Health messaging, disease surveillance, and Ebola case detection in Senegal.
Total	—	9,482,000	—	—	—

Legend: Yes= yes, No= no

Source: GAO analysis of U.S. Agency for International Development (USAID) data and information. | GAO-17-35

Appendix VI: Comments from the U.S. Agency for International Development



OCT 13 2016

Mr. David B. Gootnick
Director, International Affairs and Trade
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Re: EMERGENCY FUNDING FOR EBOLA RESPONSE: Some USAID Reimbursements
Did Not Comply with Legislative Requirements and Need to Be Reversed (GAO-17-35)

Dear Mr. Gootnick:

I am pleased to provide the United States Agency for International Development's (USAID) formal response to the U. S. Government Accountability Office (GAO) draft report entitled, "*EMERGENCY FUNDING FOR EBOLA RESPONSE: Some USAID Reimbursements Did Not Comply with Legislative Requirements and Need to Be Reversed*" (GAO-17-35).

This letter and the enclosed USAID comments are provided for incorporation as an appendix to the final report. Thank you for the opportunity to respond to the GAO draft report and for the courtesies extended by your staff while conducting this GAO engagement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Angelique M. Crumbly".

Angelique M. Crumbly
Acting Assistant Administrator
Bureau for Management

Enclosure: a/s

- 2 -

USAID COMMENTS ON DRAFT REPORT GAO-17-35

The Ebola virus disease outbreak in West Africa, in 2014, was the largest Ebola outbreak in history, and severely affected three countries - Guinea, Liberia and Sierra Leone. The United States Agency for International Development (USAID) led the international response to the Ebola epidemic in the region. At one point, the U.S. government deployed more than 3,000 personnel to West Africa, making it the largest-ever U.S. government response to a global health crisis. At the high-point, there were more than 10,000 civilian responders on the ground in West Africa.

As of June 24, 2016 there were more than 28,616 probable, suspected, and confirmed cases of Ebola in Guinea, Liberia, and Sierra Leone with more than 11,300 deaths, according to the World Health Organization (WHO). Thanks to American leadership from USAID, we averted scenarios that predicted upwards of 500,000 infections. U.S. humanitarian assistance included community mobilization information campaigns, strengthening infection prevention and control protocols, development of accurate surveillance and monitoring, isolation and treatment of patients, safe burials, laboratory testing of specimens and enhancing emergency response management.

USAID is continuing to help those affected by Ebola – survivors and orphans, as well as indirect victims who suffered considerably because they lost access to basic health care, food, work and income, and education. USAID is also helping these and other West African countries to improve capabilities to prevent, detect and respond to Ebola and other viruses across their borders. By strengthening and rebuilding health systems, USAID saves lives and protects Americans and the entire global community.

We appreciate GAO's engagement on the Ebola programs. This review began as the USAID-Ebola response was winding down and this engagement helped identify areas for improvement.

This report has four recommendations for USAID, on page 27 of the draft report, as follows:

Recommendation 1: To ensure that USAID reimburses funds in accordance with section 9002 of the Act, we recommend that the Administrator of USAID reverse reimbursements that were not made to the same appropriation account as the account from which USAID obligated the funds.

USAID Response: USAID agrees with the recommendation. USAID will reverse the reimbursement of funds that were not made to the same appropriation account as the account from which USAID obligated the funds prior to enactment. USAID is still examining whether sufficient appropriate resources existed to support all of the obligations against the accounts that were improperly reimbursed. However, necessary account adjustments are currently being made where proper resources have been identified.

Recommendation 2: To ensure that USAID reimburses funds in accordance with section 9002 of the Act, we recommend that the Administrator of USAID reverse reimbursements for which

- 3 -

there is no documentary evidence that the obligation was incurred to prevent, prepare for, and respond to the Ebola outbreak in West Africa.

USAID Response: USAID agrees with the recommendation. In the immediate aftermath of the Ebola outbreak in West Africa, USAID took urgent steps to respond quickly to provide emergency treatment and care to infected persons and to contain the outbreak. USAID called upon existing implementing partners to act quickly to redirect resources from existing health activities to Ebola response activities to stem the tide of the rapidly evolving outbreak. In the several instances cited by the GAO, USAID gave verbal technical instructions to implementing partners authorizing changes in scopes of work to respond to the immediate crisis, and these changes were not documented in writing. Per USAID concurrence with recommendation number one, USAID will reverse all reimbursements that were not reimbursed to the same appropriation account as the account from which USAID obligated the funds, including these reimbursements where the documentation was lacking.

Recommendation 3: To ensure that USAID reimburses funds in accordance with section 9002 of the Act, we recommend that the Administrator of USAID determine whether reversing any of these reimbursements results in the obligation of funds in excess of appropriations in violation of the Antideficiency Act, and if so, report any violations in accordance with law.

USAID Response: USAID agrees with the recommendation. A potential funds control violation was reported to the Bureau for Management, Office of the Chief Financial Officer. Per Agency guidance, this ongoing review will include a determination of whether an Antideficiency Act violation occurred. In the event of a finding of an Antideficiency Act violation, USAID will report the violation in accordance with the law.

Recommendation 4: To help ensure that USAID complies with reimbursement provisions that may arise in future appropriations laws, we recommend that the Administrator of USAID develop written policies and procedures for the agency's reimbursement process.

USAID Response: USAID agrees with the recommendation. USAID's existing written policies and procedures already address a number of USAID reimbursement processes, such as those used to support interagency agreements, grants and cooperative agreements. USAID will amplify this guidance with additional written policies and procedures that adequately address reimbursement provisions of applicable appropriations laws, including emergency supplemental appropriations laws.

Appendix VII: GAO Contact and Staff Acknowledgments

GAO Contact

David B. Gootnick, (202) 512-3149 or gootnickd@gao.gov

Staff Acknowledgments

In addition to the contact named above, Valérie L. Nowak (Assistant Director), Bradley Hunt (Analyst-in-Charge), Ashley Alley, Bryan Bourgault, Debbie Chung, Neil Doherty, Rachel Dunsmoor, Jill Lacey, Amanda Postiglione, and Matthew Valenta made key contributions to this report.

Appendix VIII: Accessible Data

Agency Comment Letter

U.S. Agency for
International Development

Page 1

Mr. David B. Gootnick

Director, International Affairs and Trade

U.S. Government Accountability Office 441 G Street, NW

Washington, DC 20548

Re: EMERGENCY FUNDING FOR EBOLA RESPONSE: Some
USAID Reimbursements

Did Not Comply with Legislative Requirements and Need to Be Reversed
(GAO-17-35) Dear Mr. Gootnick :

I am pleased to provide the United States Agency for International
Development's (USAID) formal response to the U. S. Government
Accountability Office (GAO) draft report entitled, "EMERGENCY
FUNDING FOR EBOLA RESPONSE: Some USAID Reimbursements
Did Not Comply with Legislative Requirements and Need to Be Reversed
" (GAO-17-35).

This letter and the enclosed USAID comments are provided for
incorporation as an appendix to the final report. Thank you for the
opportunity to respond to the GAO draft report and for the courtesies
extended by your staff while conducting this GAO engagement.

Angelique M. Crumbly

Acting Assistant Administrator

Bureau for Management

Enclosure: a/s

The Ebola virus disease outbreak in West Africa, in 2014, was the largest Ebola outbreak in history, and severely affected three countries - Guinea, Liberia and Sierra Leone. The United States Agency for International Development (USAID) led the international response to the Ebola epidemic in the region. At one point, the U.S. government deployed more than 3,000 personnel to West Africa, making it the largest-ever U.S. government response to a global health crisis. At the high-point, there were more than 10,000 civilian responders on the ground in West Africa.

As of June 24, 2016 there were more than 28,616 probable, suspected, and confirmed cases of Ebola in Guinea, Liberia, and Sierra Leone with more than 11,300 deaths, according to the World Health Organization (WHO). Thanks to American leadership from USAID, we averted scenarios that predicted upwards of 500,000 infections. U.S. humanitarian assistance included community mobilization information campaigns, strengthening infection prevention and control protocols, development of accurate surveillance and monitoring, isolation and treatment of patients, safe burials, laboratory testing of specimens and enhancing emergency response management.

USAID is continuing to help those affected by Ebola -survivors and orphans, as well as indirect victims who suffered considerably because they lost access to basic health care, food, work and income, and education. USAID is also helping these and other West African countries to improve capabilities to prevent, detect and respond to Ebola and other viruses across their borders. By strengthening and rebuilding health systems, USAID saves lives and protects Americans and the entire global community.

We appreciate GAO's engagement on the Ebola programs. This review began as the USAID- Ebola response was winding down and this engagement helped identify areas for improvement.

This report has four recommendations for USAID, on page 27 of the draft report, as follows:

Recommendation 1: To ensure that USAID reimburses funds in accordance with section 9002 of the Act, we recommend that the Administrator of USAID reverse reimbursements that were not made to the same appropriation account as the account from which USAID obligated the funds.

USAID Response: USAID agrees with the recommendation. USAID will reverse the reimbursement of funds that were not made to the same appropriation account as the account from which USAID obligated the funds prior to enactment. USAID is still examining whether sufficient appropriate resources existed to support all of the obligations against the accounts that were improperly reimbursed. However, necessary account adjustments are currently being made where proper resources have been identified.

Recommendation 2: To ensure that USAID reimburses funds in accordance with section 9002 of the Act, we recommend that the Administrator of USAID reverse reimbursements for which

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there is no documentary evidence that the obligation was incurred to prevent, prepare for, and respond to the Ebola outbreak in West Africa.

USAID Response: USAID agrees with the recommendation. In the immediate aftermath of the Ebola outbreak in West Africa, USAID took urgent steps to respond quickly to provide emergency treatment and care to infected persons and to contain the outbreak. USAID called upon existing implementing partners to act quickly to redirect resources from existing health activities to Ebola response activities to stem the tide of the rapidly evolving outbreak. In the several instances cited by the GAO, USAID gave verbal technical instructions to implementing partners authorizing changes in scopes of work to respond to the immediate crisis, and these changes were not documented in writing. Per USAID concurrence with recommendation number one, USAID will reverse all reimbursements that were not reimbursed to the same appropriation account as the account from which USAID obligated the funds, including these reimbursements where the documentation was lacking.

Recommendation 3: To ensure that USAID reimburses funds in accordance with section 9002 of the Act, we recommend that the Administrator of USAID determine whether reversing any of these reimbursements results in the obligation of funds in excess of appropriations in violation of the Antideficiency Act, and if so, report any violations in accordance with law.

USAID Response: USAID agrees with the recommendation . A potential funds control violation was reported to the Bureau for Management, Office of the Chief Financial Officer. Per Agency guidance, this ongoing review will include a determination of whether an Antideficiency Act violation occurred. In the event of a finding of an Antideficiency Act violation, USAID will report the violation in accordance with the law.

Recommendation 4: To help ensure that USAID complies with reimbursement provisions that may arise in future appropriations laws, we recommend that the Administrator of USAID develop written policies and procedures for the agency's reimbursement process.

USAID Response : USAID agrees with the recommendation. USAID's existing written policies and procedures already address a number of USAID reimbursement processes, such as those used to support interagency agreements, grants and cooperative agreements. USAID will amplify this guidance with additional written policies and procedures that adequately address reimbursement provisions of applicable appropriations laws, including emergency supplemental appropriations laws.

Data Tables

Data Table for Highlights figure: Total Allocations, Obligations, and Disbursements from the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as of July 1, 2016 (US dollars in millions)

Topic	Allocation
Allocations	2526
Total obligations	1477
Expenditures	875

Data Table for Figure 2: Ebola Cases and Deaths in Guinea, Liberia, and Sierra Leone, as of June 2016

Country	Cases	Deaths
Guinea	3821	2543
Liberia	10678	4809
Sierra Leone	14124	3956

Data Table for Figure 3: Numbers of Ebola Cases and Deaths in Guinea, Liberia, and Sierra Leone by Month, August 2014 to December 2015

Year	Month	Cases	Deaths
2014	Aug	3052	1546
	Sept	3501	1537
	Oct	6987	1858
	Nov	2361	733
	Dec	4270	2215
2015	Jan	1886	906
	Feb	1637	794
	March	1178	722
	Apr	1405	573
	May	736	250
	June	430	73
	July	305	72
	Aug	204	5
	Sept	436	12
	Oct	151	2
	Nov	62	1
	Dec	0	1

Data Table for Figure 4: USAID's Reported Obligations Incurred Prior to the Fiscal Year 2015 Appropriation, by Office and Bureau

Operating Unit	Obligations (in millions)
Office of U.S. Office of Disaster Assistance	\$328
Office of Food for Peace	\$43
Bureau for Global Health	\$20
USAID missions	\$9

Data Table for Figure 5: Percentage of Allocations USAID and State Obligated and Disbursed from the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, February 3, 2015—July 1, 2016

Date	Total obligations	Disbursements
February 3 2015	23%	4%
April 1 2015	27%	6%
July 1 2015	40%	14%
October 1 2015	49%	21%
January 1 2016	50%	26%
April 1 2016	50%	30%
July 1 2016	58%	35%

Data Table for Figure 6: Total Obligations and Disbursements for Ebola Activities by Appropriation Account, as of July 1, 2016

Account	Obligations	Disbursements
IDA	\$883,387,206	\$730,813,310
ESF	\$251,421,210	\$63,926,030
GHP	\$182,943,448	\$19,056,700
NADR	\$5,300,000	\$2,095,847
OE	\$4,720,604	\$2,437,025
OIG	\$3,118,120	\$2,580,097
D&CP	\$34,338,000	\$34,068,000
CIO	\$19,948,000	\$19,948,000

Data Table for Figure 7: Total Allocations, Obligations, and Disbursements, by Ebola Strategy Pillar, as of July 1, 2016

Pillar	Allocations	Total obligations	Disbursements
Pillar 1	\$1,190,011,093	\$804,371,389	\$683,366,824
Pillar 2	\$368,494,685	\$244,309,424	\$117,385,408
Pillar 3	\$37,186,908	\$18,036,327	\$12,745,037
Pillar 4	\$333,178,000	\$204,121,448	\$27,359,740

Data Table for Figure 8: Total Allocations, Obligations, and Disbursements for Ebola Activities, by Country, as of July 1, 2016

Country	Allocations	Total obligations	Disbursements
Liberia	\$618,359,446	\$573,862,513	\$462,986,433
Sierra Leone	\$193,537,736	\$178,334,187	\$138,798,708
Guinea	\$166,583,920	\$152,870,689	\$97,237,324

Data Table for Figure 9: Total Obligations and Disbursements, by Ebola Strategy Pillar, February 3, 2015—July 1, 2016

	Pillar 1		Pillar 2		Pillar 3		Pillar 4	
	Total Obligations	Disbursements	Total Obligations	Disbursements	Total Obligations	Disbursements	Total Obligations	Disbursements
February 3 2015	\$545,723,855	\$86,044,183	\$8,970,000	\$0	\$5,895,035	\$1,894,665	\$21,178,000	\$2,463,085
April 1 2015	\$627,974,219	\$148,114,928	\$31,631,617	\$9,115,973	\$6,159,372	\$2,840,806	\$21,178,000	\$2,463,085
July 1 2015	\$749,273,561	\$303,164,404	\$130,191,447	\$10,790,988	\$9,052,197	\$4,832,454	\$85,379,306	\$2,463,085
October 1 2015	\$815,657,553	\$447,458,760	\$185,788,446	\$34,954,487	\$13,178,989	\$6,984,368	\$179,379,306	\$3,699,629
January 1 2016	\$827,089,234	\$543,781,576	\$188,970,854	\$66,042,814	\$15,357,413	\$8,390,739	\$187,402,524	\$4,245,809
April 1 2016	\$809,358,013	\$615,449,226	\$204,224,943	\$88,408,824	\$16,912,232	\$10,935,343	\$196,501,275	\$17,990,328
July 1 2016	\$804,371,389	\$683,366,824	\$244,309,424	\$117,385,408	\$18,036,327	\$12,745,037	\$204,121,448	\$27,359,740

Data Table for Figure 10: International Disaster Assistance and Economic Support Fund Total Obligations and Disbursements for Ebola Activities in Liberia, February 3, 2015—July 1, 2016

Liberia	IDA		ESF	
	Total Obligations	Disbursements	Total Obligations	Disbursements
February 3 2015	\$394,307,512	\$57,200,639	\$5,000,000	\$0
April 1 2015	\$456,827,311	\$111,879,066	\$5,000,000	\$0
July 1 2015	\$507,267,815	\$226,008,785	\$21,350,000	\$0
October 1 2015	\$535,682,457	\$303,463,354	\$50,515,548	\$10,006,147
January 1 2016	\$541,919,845	\$365,066,366	\$49,585,036	\$12,566,473
April 1 2016	\$530,634,575	\$398,849,587	\$56,835,036	\$13,746,631
July 1 2016	\$509,894,521	\$445,920,313	\$63,966,117	\$17,066,120

Data Table for Figure 11: International Disaster Assistance and Economic Support Fund Total Obligations and Disbursements for Ebola Activities in Sierra Leone, February 3, 2015—July 1, 2016

Sierra Leone	IDA		ESF	
	Total Obligations	Disbursements	Total Obligations	Disbursements
February 3 2015	\$55,444,604	\$1,246,072	\$0	\$0
April 1 2015	\$75,895,030	\$7,115,870	\$0	\$0
July 1 2015	\$124,383,853	\$21,194,966	\$24,500,000	\$0
October 1 2015	\$140,499,615	\$49,299,230	\$28,926,341	\$1,878,042
January 1 2016	\$140,939,212	\$73,596,593	\$29,176,341	\$15,431,687
April 1 2016	\$138,519,240	\$95,361,609	\$29,176,341	\$22,585,364
July 1 2016	\$147,627,846	\$118,263,406	\$30,706,341	\$20,535,302

Data Table for Figure 12: International Disaster Assistance and Economic Support Fund Total Obligations and Disbursements for Ebola Activities in Guinea, February 3, 2015—July 1, 2016

Guinea	IDA		ESF	
	Total Obligations	Disbursements	Total Obligations	Disbursements
February 3 2015	\$28,851,860	\$372,546	\$3,482,000	\$0
April 1 2015	\$50,032,463	\$9,376,651	\$3,482,000	\$0
July 1 2015	\$103,448,184	\$18,881,038	\$13,250,455	\$136,616
October 1 2015	\$109,029,264	\$38,732,311	\$18,250,455	\$356,086
January 1 2016	\$115,233,941	\$57,881,771	\$19,750,455	\$886,203
April 1 2016	\$115,876,051	\$82,471,183	\$19,750,455	\$1,169,321
July 1 2016	\$125,713,751	\$94,888,061	\$27,150,455	\$2,343,001

Figure 13: Total Obligations and Disbursements of the International Disaster Assistance Account for Ebola Activities, February 3, 2015—July 1, 2016

Date	Total Obligations	Disbursements
February 3 2015	\$552,106,890	\$87,938,848
April 1 2015	\$657,271,836	\$160,071,707
July 1 2015	\$816,077,263	\$318,348,490
October 1 2015	\$879,960,226	\$453,975,413
January 1 2016	\$893,841,504	\$563,665,747
April 1 2016	\$884,392,373	\$646,334,507
July 1 2016	\$883,387,206	\$730,813,310

Data Table for Figure 14: Total Obligations and Disbursements of the Economic Support Fund Account for Ebola Activities, February 3, 2015—July 1, 2016

Date	Total Obligations	Disbursements
February 3 2015	\$29,660,000	\$2,463,085
April 1 2015	\$29,660,000	\$2,463,085
July 1 2015	\$86,243,091	\$2,792,376
October 1 2015	\$125,621,756	\$16,459,173
January 1 2016	\$127,437,633	\$35,198,666
April 1 2016	\$135,223,633	\$51,559,276
July 1 2016	\$251,421,210	\$63,926,030

Data Table for Figure 15: Total Obligations and Disbursements of the Global Health Programs Account for Ebola Activities, February 3, 2015—July 1, 2016

Date	Total Obligations	Disbursements
February 3 2015	\$0	\$0
April 1 2015	\$0	\$0
July 1 2015	\$64,201,306	\$0
October 1 2015	\$158,201,306	\$1,236,544
January 1 2016	\$166,224,524	\$1,450,624
April 1 2016	\$175,323,275	\$9,687,288
July 1 2016	\$182,943,448	\$19,056,700

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