

## More Government for All How Taxpayers Subsidize Anti–Tax Cut Advocacy

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## **Executive Summary**

The Fair Taxes for All Coalition has been a major opponent of President Bush's proposed tax cut. Research shows that the groups composing the Fair Taxes for All Coalition received \$618 million in taxpayer money in recent years.

Public money going to the Fair Taxes for All groups subsidizes their advocacy. Money is fungible. Taxpayer money that goes to a group for one purpose frees funds for advocacy, including advocacy against tax cuts.

American democratic processes should be

constitutional, responsive, and neutral. Judged by those standards, public subsidies for anti–tax cut advocacy distort democratic processes in two ways: First, they bias the political process toward the recipients of subsidies. Second, they induce demands on government that would not exist without the subsidies.

Americans need better disclosure of public subsidies for political advocacy, and Congress should seek effective ways to prevent public money from being used to support political causes of any kind.

Federal subsidies for political advocacy distort the democratic process.

#### Introduction

In early March 2001 hundreds of nonprofit organizations led by People for the American Way and the American Federation of State, County, and Municipal Employees united in opposition to the original \$1.6 trillion tax cut proposed by President George W. Bush. Calling their ad hoc operation the Fair Taxes for All Coalition, those groups declared war on the Bush tax cut, insisting with alarm that the proposal "jeopardizes our nation's ability to meet domestic and foreign responsibilities, threatens fiscal stability and security, and inequitably distributes its benefits." On the surface, this effort appears to be basically ideological and partisan. People for the American Way, AFSCME, and many of the other members of the coalition are long-time allies of the Democratic Party.

A closer look at the Fair Taxes for All Coalition revealed that dozens of those groups receive federal taxpayer support. We begin by establishing why government support for political advocacy distorts the American political process and compels political speech. We then specifically examine the extent of the subsidies for the Fair Taxes for All Coalition—both who got the money and which parts of the government contributed it. Finally, we suggest what needs to be done in response to the abuses documented herein.

## What's Wrong with Subsidizing Advocacy?

Current law in the United States prohibits organizations that receive government grants from lobbying for more public money with federal grant funds.<sup>2</sup> However, that prohibition has little practical relevance in this case. The Fair Taxes for All Coalition is not seeking specific government grants for its members. It is advocating that federal taxes not be reduced. Though not illegal, public subsidies for the anti–tax cut advocacy of the Fair Taxes for All Coalition remain indefensible.

As we shall see, the federal government has given and continues to give large sums of money to the groups that compose the Fair Taxes for All Coalition. Much of the government money going to those organizations funds programs and services. Nonetheless, the federal money still constitutes a subsidy for the coalition's anti–tax cut advocacy. After all, money is fungible. Government funds given for programs or services allow an organization to devote other money to advocacy efforts. The federal money also necessarily builds those organizations' base of support and infrastructure, which enhances their advocacy efforts.

What is wrong with the federal government's subsidizing political advocacy? Many people would be tempted to support government-funded advocacy of policies and positions of which they approve. However, judging advocacy subsidies on the basis of the content of policies gets us nowhere. Americans disagree about policies, which means they would disagree about subsidizing advocacy—and might even change their position depending on the issue at hand. We want to get beyond the substance of policies and suggest two ways public subsidies for policy advocacy harm the American political process.

First, federal subsidies for political advocacy distort the democratic process. American democracy should be constitutional, responsive, and neutral. Taken together, those three criteria of democracy reveal why public subsidies are a bad idea.

American democracy takes place within a constitutional framework that constrains collective choice. Even if the people and their representatives want to restrict freedom of speech or deny equal protection of the laws, the Constitution denies them the power to do so. American government should be responsive to citizens' demands within constitutional strictures.

Within those constitutional restraints, the American political process responds to the demands of citizens and translates them into laws and public policies. All things being equal, government should supply policies that fit the demands of citizens for public

policy. When working correctly, government would reflect the wants of citizens about public activities; supply would equal demand under conditions of political competition and constitutional restraints.

To accurately reflect the demands of the American people, government should be neutral toward the political process. American government should respond only to constitutionally legitimate demands of citizens. If government itself becomes a player in politics, policymakers will receive a distorted account of what citizens want from government.

Our model of a neutral, responsive constitutional government suggests how public subsidies distort American democracy. As we noted, only a neutral and responsive government can provide an accurate rendering in law of the demands of the American people. If, however, government abandons neutrality, goes beyond responding to citizens' demands, and helps groups or individuals seek policies favorable to them, the political process will be biased toward the subsidized groups or individuals. Such bias will prevent the government from making laws that accurately reflect the wants and desires of the American people. Public subsidies distort democracy by weighting some demands more heavily than others. Subsidies thereby create a false picture of the political demands of citizens. Policymakers will necessarily receive a distorted view of the wants of the American people.

Note that this argument against subsidies for political advocacy is neutral among ideologies and interests. An administration might subsidize groups that lobby for a reduction in the size of government. In our view, that subsidy would distort the democratic process. In the case before us, the federal government is subsidizing advocacy of higher taxes and (probably) more government. The evidence strongly suggests that government support of groups that favor more government is more common than public subsidies for advocates of smaller government, but we are not trying to prove that

point here. Public subsidies for advocacy are inappropriate regardless of the political consequences.

Second, public subsidies for advocacy compel citizens to support political positions they abhor. Thomas Jefferson once wrote, "To compel a man to furnish contributions of money for the propagation of opinions which he disbelieves, is sinful and tyrannical." We should recall that federal funds do not fall from the sky; they come from taxpayers. Insofar as the federal government subsidizes political advocacy, it forces some citizens to support political causes they would oppose if given a choice. Surely such compulsion is the most disturbing aspect of public subsidies.

Our concerns about public subsidies involve a basic principle of our political culture: Americans are both free from government intervention in matters of personal conscience and free from being forced to support the convictions of others in such matters. For example, our Constitution and political culture recognize that government may neither restrict nor support religious convictions and practices. Jefferson was saying, we think, that political convictions should be treated the same way. The government should neither restrict freedom of speech and association nor subsidize the propagation of political convictions. We ought not subsidize or empower political causes any more than we should establish a national church with taxpayer funds. To do so is to coerce individuals about matters of fundamental concern.

In general, our critique of public subsidies for political advocacy arises from a commitment to a neutral, democratic government. In a democracy, government should respond to the wishes of the people, which are expressed through political participation. Government should reflect, not determine, the outcome of political struggles. It should not be a player in the political game, directly or indirectly. Unfortunately, we see strong evidence that government itself is helping one side in the battle over President Bush's tax cut proposal.

Public subsidies for advocacy compel citizens to support political positions they abhor.

### Who Got Government Subsidies

Two of the authors of this study work for the Capital Research Center, which studies critical issues in philanthropy and the non-profit sector. CRC focuses on the agenda and funding of tax-exempt political advocacy groups, especially those that lobby for more taxpayer-funded programs. According to information obtained by CRC, one-third of the first 170 organizations that publicly endorsed the Fair Taxes for All Coalition (or related organizations) received, collectively, almost \$618 million in public money from 1996 through 2000 (Table 1).

We have discovered \$603 million of this total through the Census Bureau's Federal Assistance Award Data System database. This database is publicly accessible through the Census Web site, but it is rather cumbersome. The publicly disclosed tax forms filed by 13 other coalition members report government funding not tracked in FAADS. Most tax-exempt organizations annually file an IRS Form 990, which lists general financial information, officers, and trustees. According to the forms filed by coalition members, at least 13 additional opponents of tax cuts received \$14.7 million over and above the \$603 million in awards listed in FAADS.

Organized labor is taking a leading role in the Fair Taxes for All Coalition. AFSCME, the nation's largest government employee union, cochairs the coalition along with People for the American Way. AFSCME received \$447,000 in federal grants from 1997 through 1999. The AFL-CIO, a leading coalition member that launched "Bushwatch," a Web site dedicated solely to opposing President Bush's legislative agenda, received more than \$6 million in tax money from 1997 through 2000.

About half of the funds tracked for this paper went to the former National Council of Senior Citizens and its affiliates; NCSC received more than \$300 million in federal awards over the last five years. From 1961

until its official demise in 2000, NCSC operated as organized labor's principal lobbying arm for mobilizing retired unionists. Established by unions and the Democratic National Committee, NCSC once claimed to have as many as 5 million members (though accurate NCSC membership figures were always difficult to come by). From its inception until the mid-1990s, NCSC enjoyed government funding at astounding levels. From 1961 to 1994, it reportedly received more than \$1 billion in federal funds. During that time, government funding consistently accounted for more than 90 percent of NCSC's income. As recently as 1995, it enjoyed a huge influx of cash from the federal government. Its IRS Form 990 for that year indicates total revenue of \$74.7 million. The form lists nonitemized government grants amounting to \$70 million, or 94 percent of revenue. Only \$1.6 million came from mem bership dues.

NCSC's decline began in the mid-1990s when news stories revealed its partisan activities on behalf of Democrats.4 After 1994 members of the new Republican majority in Congress began attacking NCSC's government grants. In addition, the council's involvement in the criminal activities of Ron Carey, the immediate past president of the Teamsters Union, badly damaged its reputation.<sup>5</sup> Bad publicity connected to the misuse of federal funds also hurt the image of the organization. In recent years the council also saw a steep decline in membership and income. 6 The fate of NCSC suggests that disclosure can be effective in limiting public subsidies for interest groups.

The work of NCSC has devolved to two successor organizations, both of which have been involved in the anti–tax cut effort. Its former affiliate, the National Senior Citizens Education & Research Center, is a 501(c)(3) organization that previously served as NCSC's grant management arm. NSCERC continues to exist and will continue to receive and disburse government grants.

Unlike social service organizations such as the United Way, NSCERC does not have local

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Table 1 Who Gets Public Subsidies?

Fair Taxes for All Coalition Members	Taxpayer Support 1996–2000
National Council of Senior Citizens (succeeded by the Alliance for Retired Americans) National Urban League	\$332,482,287 \$123,855,505
YWCA of the USA	\$48,800,845
ARC of the United States	\$18,801,203
National Council of Churches	\$18,423,588
CareLink Community Support Services, Inc <sup>a</sup>	\$9,603,830
Mercy Housing, Inc.	\$9,458,600
National Council of La Raza	\$8,596,935
AFL-CIO	\$6,647,836
National Congress for Community Economic Development	\$5,160,000
National Education Association	\$3,655,052
United Auto Workers Women Work	\$3,031,757 \$2,860,248
Child Welfare League of America	\$2,350,765
League of Women Voters	\$2,329,328
National Association of People with AIDS	\$1,862,670
REACH Community Development	\$1,616,500
Eastern West Virginia Community Action Agency <sup>a</sup>	\$1,583,221
NAACP	\$1,280,751
Center for Community Change <sup>a</sup>	\$1,279,303
NOW Legal Defense & Education Fund	\$1,168,252
Association of Community Organizations for Reform Now	\$1,003,820
American Federation of Teachers	\$996,629
Minnesota Housing Partnership  Contact for Women's Policy Studies	\$857,940
Center for Women's Policy Studies Anacostia Economic Development Corporation	\$813,881 \$750,000
Universal Health Care Action Network <sup>a</sup>	
National Youth Employment Coalition	\$668,353 \$638,200
National Association of Social Workers	\$629,733
National Association of Service and Conservation Corps	\$587,759
National Senior Citizens Law Center	\$580,000
Little Tokyo Service Center Community Development Corporation	\$505,300
Rural Development & Finance Corp.	\$500,000
Communications Workers of America	\$467,000
American Federation of State, County, and Municipal Employees	\$447,000
Gay Men's Health Crisis	\$428,835
Public Justice Center <sup>a</sup>	\$287,961
United Food and Commercial Workers Union National PTA	\$284,000 \$282,196
Union of Needletrades, Industrial & Textile Employees	\$281,000
Oregon Hill Home Improvement Council <sup>a</sup>	\$263,784
Older Women's Leagues	\$220,330
Texas Development Institute <sup>a</sup>	\$181,904
Families USA	\$175,000
Creative Communities, Inc. <sup>a</sup>	\$157,980
Sexual Minority Youth Assistance League <sup>a</sup>	\$154,470
Women Employed <sup>a</sup>	\$146,962
	continued

Table 1 continued

Fair Taxes for All Coalition Members	Taxpayer Support 1996–2000
Center for Medicare Advocacy, Inc. <sup>a</sup>	\$133,000
Philadelphia Association of Community Development Corporations <sup>a</sup>	\$116,001
Feminist Majority (Foundation) <sup>a</sup>	\$115,440
Ms. Foundation for Women	\$75,000
National Low Income Housing Coalition	\$21,259
National Committee to Preserve Social Security and Medicare	\$21,000
North Carolina Fair Share	\$20,000
Sierra Club	\$5,000
Tennessee Health Care Campaign	\$4,200
Total	\$617,669,413

<sup>&</sup>lt;sup>a</sup>Sources of funding not itemized on IRS Form 990.

branches in the communities it is supposed to be serving. Its function is that of a middleman in the disbursement of federal grants.<sup>7</sup>

The majority of those grants come through the Department of Labor and, oddly enough, the Environmental Protection Agency. The grants are intended for social services projects, but, as we shall see, the huge amounts involved have no attendant requirements for recipient accountability. And, in the case of NCSC and NSCERC, it is fair to consider their organizational separation merely formal. Both groups were closely intertwined through leadership, mission, and even physical location. NSCERC's IRS Form 990 for 1998 disclosesd "sharing of office space, employees, lease buy-out expenses," with the NCSC. The Alliance for Retired Americans, NCSC's de facto successor organization, shows a great deal of continuity with NCSC and NSCERC. The AFL-CIO founded the ARA, which has taken up the NCSC's partisan mantle. AFL-CIO affiliation and funding allow the alliance to portray itself as unrelated to the old NCSC and totally separate from NSCERC. As we shall see, the ARA is a successor organization to NCSC. Even as it is being launched this spring, the alliance exhibits a significant continuity with NCSC in membership, officers,

staff, and board members. Members of the former NCSC became members of the ARA automatically, and a significant number of staff and board members transferred to the alliance. The ARA joined the Fair Taxes for All Coalition in early March, even before the alliance's official public launching ceremony in May 2001.

In an April 2001 phone interview, ARA spokeswoman Betty Cooper characterized the alliance as a "sister organization" to the labor federation. She denied that the alliance is a successor to NCSC. But in June 2000 the NCSC voted to endorse creation of the ARA and turned its membership rolls over to the new organization. At midnight on December 31, 2000, the NCSC technically ceased to exist. At that moment, its entire membership became charter members of the AFL-CIO-created ARA.

The ARA was temporarily housed in the NCSC's headquarters building in Silver Spring, Maryland, but has moved into new headquarters in Washington, D.C., across the street from the AFL-CIO. The National Senior Citizens Education & Research Center will remain in Silver Spring, however. When we spoke with NSCERC spokeswoman Dorinda Fox, she admitted that there might be "an indirect relationship through the labor movement" between her organization and the ARA.

The staff and board of NCSC/NSCERC and the AFL-CIO were always closely intertwined, and many of the same faces turn up at the ARA. Alliance president George Kourpias was the NCSC's last president. Until recently, he was also a vice president at NSCERC. AFL-CIO executive vice president Linda Chavez-Thompson is NSCERC's current president, and its executive director, Anthony Sarmiento, worked for the national AFL-CIO for more than 20 years. The *New York Times* recently declared that NSCERC secretary Steve Protulis "played an important role in the AFL-CIO's creation of the Alliance for Retired Americans."

Remember that money is fungible. Although the ARA purports to not receive any direct government subsidies, the AFL-CIO, which funds it, does. Furthermore, NSCERC, which receives enormous amounts of government money, has close ties to the AFL-CIO and the alliance. It is very difficult to track money across such thin walls of separation.

In addition to the AFL-CIO, AFSCME, and the labor-backed ARA, federally funded unions in the Fair Taxes for All Coalition include the American Federation of Government Employees; American Federation of Teachers; Communication Workers of America; National Education Association; Union of Needletrades, Industrial, and Textile Employees; United Auto Workers of America; and United Food and Commercial Workers. Those unions received nearly \$16 million in federal awards over the last five years.

FAADS also reveals substantial federal funding for 40 other members of the Fair Taxes for All Coalition or their affiliates. Prominent coalition members receiving significant taxpayer support include the National Council of Churches, the National Urban League, NOW Legal Defense & Education Fund, the NAACP, the National Council of La Raza, and the Young Women's Christian Association.

After NCSC/NSCERC, the Urban League and the YWCA account for another 28 percent of government funding for groups that are members of the Fair Taxes for All

Coalition. One would expect the Urban League to wind up on this prominent list of tax cut opponents. It seeks more federal spending on urban housing, health care, education, and job training. In particular, the league promotes racial preferences in hiring, education, and contracting. Although the league bills itself primarily as a civil rights organization, it operates more than 100 affiliates across the country providing mentoring, tutoring, and after-school care for innercity children; continuing education for adults; and economic development for their surrounding communities. In his recently released "Opportunity Agenda," Urban League president Hugh Price declares, "The question that wary African Americans keep asking—from the barbershops to the Op-Ed pages—is whether President Bush really cares and what he intends to accomplish on his watch."9 Price then advocates a comprehensive expansion of federal power into our nation's cities.

Many people would be surprised by the YWCA's involvement in the anti-tax cut coalition, but the fact is that this well-established charitable association is very much an advocacy operation today. YWCA's main focus remains the work of its more than 300 associations nationwide. Local YWCAs offer real services such as fitness centers, child care, job training, health education, and many others. However, the YWCA also takes specific positions on a number of public policy issues: preserving high taxes, increasing social spending, and expanding racial preferences in hiring and education, just to name a few. The association appears particularly concerned about recent voter-enacted limits on the use of race in awarding public benefits: "[In] the last several years cynical forces have tried to use race and ethnicity to divide America by claiming that affirmative action is detrimental and unfair to white men because the programs contain 'quotas' and 'preferences' for people of color and women." 10 The YWCA's support for race-conscious public policies is especially troubling, given its longtime goal of "ending racism."

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# Government Sources of Subsidies

Most of the public funds identified in this study took the form of discretionary project grants awarded by the U.S. Department of Labor and the Environmental Protection Agency. Those awards to NCSC and related organizations ostensibly covered actual program services, placing senior citizens in environmental and community service jobs. Yet the former NCSC was also a vocal political advocacy group, which means the funding constituted a subsidy as we noted at the beginning of this paper. Table 2 is a complete list of government donors to organizations that are members of the Fair Tax for All Coalition.

**Department of Labor** 

As are those of many nonprofits, NCSC/NSCERC's federal allotments are rooted in the Great Society programs of the mid-1960s. In 1965 Congress passed the Older Americans Act and the Economic Opportunity Act and set up the Senior Community Service Employment Program within the Department of Labor. Under SCSEP, the Department of Labor gave hundreds of millions of dollars in grants to NCSC over the last 35 years. Labor's Employment and Training Administration oversees SCSEP and a host of other programs that fund opponents of tax cuts.

NCSC designated its Labor/SCSEP grant the Senior AIDES (Alert, Industrious, Dedicated, Energetic Service) program. NCSC is supposed to provide "part-time work for needy senior citizens" under the grant. According to NSCERC spokeswoman Dorinda Fox, Senior AIDES assigns seniors to "community service jobs and nonprofit organizations." Fox cited seniors employed at United Way, hospitals, and supermarkets as examples. Yet NCSC was also a 501(c)(4) lobbying group. Until 1995 that apparently did not affect its ability to get federal grants.

In 1996 NCSC transferred the Senior AIDES program to its NSCERC affiliate. FAADS reports that more than \$326 mil-

lion—about one-fifth of all SCSEP's \$1.5 billion in grants to nonprofits—has gone to Senior AIDES over the last five years. If one also counts the \$75 million given to the National Urban League and affiliates, fully one-quarter of SCSEP's budget for nonprofits supports groups opposed to the president's tax package.

Not surprisingly, the Department of Labor is responsible for the majority of federal awards to unions. The department awarded \$8.6 million to the aforementioned unions, mostly under the auspices of two agencies: the Employment and Training Administration (\$6.8 million) and the Occupational Safety and Health Administration's Susan Harwood Training Program (\$1.3 million).

A large part of funding for the Fair Taxes for All Coalition comes from just three grants to states and localities awarded by the Labor Department's Welfare-to-Work program (WtW). In 1999 WtW awarded \$14.4 million total to the Washington State AFL-CIO and to Urban League chapters in Chattanooga, Tennessee, and in New York City. Those groups administered the grants in conjunction with local Private Industry Councils. 11 Like SCSEP, WtW is operated by the Labor Department's Employment and Training Administration. This grant program was authorized by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, better known as the Welfare Reform Law, to offer "a variety of services at a local level to help hard-toemploy welfare recipients and non-custodial parents to get and keep jobs that will lead to self-sufficiency." 12 WtW mostly funds state and local government agencies, but a guarter of the grants have gone to nonprofit organizations on a competitive basis. It is ironic that WtW awarded millions of dollars in grants to organizations like the AFL-CIO and the Urban League that opposed welfare reform in the first place.

#### **Environmental Protection Agency**

Surprisingly, a major source of funding for

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**Table 2 Taxpayer Money Going to Advocacy Organizations** 

CFDA Identification No.	Department or Agency/Program Title	Award
17.235	Department of Labor/Senior Community Service Employment Program	\$401,683,705
93.6	Department of Health & Human Services/Administration for Children, Youth & Families—Head Start	\$63,580,454
14.167	Department of Housing & Urban Development/Mortgage Insurance—Two Year Operating Loss Loans, Section 223(D)	\$16,929,093
	Unitemized Entries	\$14,692,209
17.253	Department of Labor/Welfare-to-Work Grants to States & Localities	\$14,374,684
94.006	Corporation for National & Community Service/Americorps State Commission Cooperative Agreement	\$11,468,331
14.181	Department of Housing & Urban Development/Supportive Housing for Persons with Disabilities	\$6,985,599
17.246	Department of Labor/Employment & Training Assistance—Dislocated Workers	\$6,289,737
17.249	Department of Labor/Employment Services & Job Training—Pilot & Demonstration Programs	\$5,515,513
66.508	Environmental Protection Agency/Senior Environmental Employment Program	\$5,409,346
16.595	Department of Justice/Executive Office for Weed & Seed	\$4,790,000
93.567	Department of Health & Human Services/Refugee Assistance—Voluntary Agency Programs	\$4,505,529
93.566	Department of Health & Human Services/Refugee & Entrant Assistance— State Administered Program	\$4,226,129
93.118	Department of Health & Human Services/Acquired Immunodeficiency Syndrome (AIDS) Activity	\$3,897,739
17.7	Department of Labor/Women's Special Employment Assistance	\$2,713,082
93.142	Department of Health & Human Services/Hazardous Waste Workers Health & Safety Training	\$2,531,757
93.919	Department of Health & Human Services/Cooperative Agreements for State- Based Comprehensive Breast & Cervical Cancer Early Detection Program	\$2,122,033
11.8	Department of Commerce/Minority Business Development Centers	\$1,920,619
84.31	Department of Education/Parental Assistance Program	\$1,868,555
14.243	Department of Housing & Urban Development/Youth Build	\$1,797,102
93.57	Department of Health & Human Services/Community Services Block Grants— Discretionary Awards	\$1,735,000
93.938	Department of Health & Human Services/Support School Health Education to Prevent the Spread of AIDS	\$1,700,873
94.007	Corporation for National & Community Service/Special Programs Award for Innovative & Demonstration Programs	\$1,590,049
17.502	Department of Labor/Occupational Safety & Health Training & Education	\$1,566,000
1.AAB	Department of Energy/Miscellaneous Federal Assistance Actions	\$1,557,500
84.234	Department of Education/Projects with Industry	\$1,553,054
93.939	Department of Health & Human Services/HIV Prevention Activities—Non-Governmental Organization Based	\$1,513,365
10.766	Department of Agriculture/Community Facility Loans	\$1,500,000
94.011	Corporation for National & Community Service/The Foster Grandparent Program	\$1,479,099
14.169	Department of Housing & Urban Development/Housing Counseling Assistance Program	\$1,361,072
66.607	Environmental Protection Agency/Training & Fellowships for the Environmental Protection Agency	\$1,155,160
66.AAC	Environmental Protection Agency/Special Investigations & Surveys	\$1,077,119
93.55	Department of Health & Human Services/Transitional Living for Runaway & Homeless Youth	\$1,059,853
94.002	Corporation for National & Community Service/Retired & Senior Volunteer Program (RSVP)	\$964,140
16.588	Department of Justice/Violence Against Women Formula Grants	\$938,677
3.AAA	National Aeronautics & Space Administration/Research Grants for the Space Program	\$889,034
66.606	Environmental Protection Agency/Special Purpose	\$873,432
93.048	Department of Health & Human Services/Special Programs for the Aging—Title IV Training/Research	\$821,330 continued

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 Table 2 continued

93.652 Department of Health & Human Services/Administration for Children, Youth & Families—Adoption Opportunities  93.576 Department of Health & Human Services/Refugee & Entrant Assistance— Discretionary Grants  84.215 Department of Education/Secretary's Fund for Innovation in Education 96.00 Separation of Commerce/Telecommunications & Information Infrastructure Assistance Program  97.00 Corporation for National & Community Service/Americorps Cost Reimbursement 98.10 Corporation for National & Community Service/Americorps Cost Reimbursement 99.20 Department of Housing & Urban Development/Housing for the Elderly or Handicapped 99.20 Department of Health & Human Services/Childhood Immunization Grants 99.20 Department of Health & Human Services/Childhood Immunization Grants 99.20 Department of Health & Human Services/Childhood Immunization Grants 99.20 Department of Health & Human Services/Foster Care Title IV E 99.20 Department of Health & Human Services/Foster Care Title IV E 99.21 Department of Health & Human Services/Foster Care Title IV E 99.22 Department of Health & Human Services/Administration for Parents of Children 99.23 Department of Health & Human Services/Administration for Low Income Indivduals 99.24 Consolidated Programs 99.25 Department of Health & Human Services/Administration for Low Income Indivduals 99.26 Department of Health & Human Services/Consolidated Knowledge 99.27 Department of Health & Human Services/Consolidated Knowledge 99.28 Department of Health & Human Services/Consolidated Knowledge 99.29 Department of Education/Upward Bound 99.20 Department of Education/Upward Bound 99.21 Department of Education/Upward Bound 99.22 Department of Education/Upward Bound 99.23 Department of Education/Upward Bound 99.24 Department of Education/Upward Bound 99.25 Department of Education/Upward Bound 99.26 Department of Education/Upward Bound 99.27 Department of Education/Powerd Bound 99.28 Department of Districe/Rural Domestic Violence & Child Victimization 99.99 Department of Health & Human Services/C	Award
Department of Health & Human Services/Administration for Children, Youth & Families—Adoption Opportunities   Services/Administration for Children, Youth & Families—Adoption Opportunities   Services/Refugee & Entrant Assistance—   S77.	13,881
Department of Health & Human Services/Refugee & Entrant Assistance—  S72	07,271
Section   Sect	26,549
11.552   Department of Commerce/Telecommunications & Information Infrastructure	99,280
94.009 Corporation for National & Community Service/Americorps Cost Reimbursement   \$55   14.157 Department of Housing & Urban Development/Housing for the Elderly or Handicapped   \$55   16.542 Department of Justice/National Institute for Juvenile Justice & Delinquency Prevention   \$55   10.767 Department of Health & Human Services/Childhood Immunization Grants   \$55   10.767 Department of Agriculture/Intermediary Relending Program   \$56   14.187 Department of Housing & Urban Development/Preservation of Affordable Housing   \$49   93.658 Department of Health & Human Services/Foster Care Title IV E   \$49   84.328 Department of Education/Special Education—Training & Info for Parents of Children   \$48   94.013 Corporation for National & Community Service/Volunteers in Service to America   \$48   93.11 Department of Health & Human Services/Maternal & Child Health—Federal   \$43   93.593 Department of Health & Human Services/Administration for Children, Youths   \$49   93.67 Department of Health & Human Services/Administration for Children, Youths   \$40   840 Development & Application Program   \$40   93.23 Department of Health & Human Services/Consolidated Knowledge   \$40   940 Development & Application Program   \$40   950 Development & Application Program   \$40   960 Environmental Protection Agency/Environmental Justice Grants to Small   \$40   960 Community Groups   \$40   970 Department of Education/Women's Educational Equity   \$40   970 Department of Energy/State Energy Conservation   \$70   970 Department of Energy/State Energy Conservation   \$70   970 Department of Health & Human Services/Communications Program to Prevent   \$70   970 Alcohol Abuse   \$70   970 Department of Energy/State Energy Sciences, High Energy/Nuclear Physics,   \$70   970 Pepartment of Education/Community-Based Technology Centers   \$70   970 Department of Education/Community-Based Technology Centers   \$70   970 Department of Education/Community-Based Technology Centers   \$70   970 Department of Education/Community-Based Technology Centers   \$70	52,752
14.157 Department of Housing & Urban Development/Housing for the Elderly or Handicapped \$55 16.542 Department of Justice/National Institute for Juvenile Justice & Delinquency Prevention \$55 19.3268 Department of Health & Human Services/Childhood Immunization Grants \$55 10.767 Department of Agriculture/Intermediary Relending Program \$56 14.187 Department of Housing & Urban Development/Preservation of Affordable Housing \$49 33.658 Department of Health & Human Services/Foster Care Title IV E \$44 84.328 Department of Education/Special Education—Training & Info for Parents of Children \$49 94.013 Corporation for National & Community Service/Volunteers in Service to America \$47 93.11 Department of Health & Human Services/Maternal & Child Health—Federal \$47 Consolidated Programs 93.593 Department of Health & Human Services/Job Opportunities for Low Income Indivduals \$47 93.67 Department of Health & Human Services/Job Opportunities for Low Income Indivduals \$47 93.23 Department of Health & Human Services/Consolidated Knowledge \$47 93.23 Department of Health & Human Services/Consolidated Knowledge \$47 94.04 Development & Application Program  84.047 Department of Education/Upward Bound \$48 95.05 Department of Education/Upward Bound \$48 95.06 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups  84.083 Department of Labor/Employment & Training Research & Development Project \$38 95.09 Department of Justice/Rural Domestic Violence & Child Victimization \$49 96.589 Department of Health & Human Services/Communications Program to Prevent \$40 97.00 National Science Foundation/Education & Human Resources \$40 97.00 National Science Foundation/Education & Human Resources \$40 97.00 Department of Energy/State Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	37,759
16.542 Department of Justice National Institute for Juvenile Justice & Delinquency Prevention 93.268 Department of Health & Human Services/Childhood Immunization Grants 55. 10.767 Department of Agriculture/Intermediary Relending Program 55. 14.187 Department of Housing & Urban Development/Preservation of Affordable Housing 93.658 Department of Health & Human Services/Foster Care Title IV E 94.013 Corporation for National & Community Service/Volunteers in Service to America 94.013 Corporation for National & Community Service/Volunteers in Service to America 93.11 Department of Health & Human Services/Maternal & Child Health—Federal 93.593 Department of Health & Human Services/Job Opportunities for Low Income Individuals 93.67 Department of Health & Human Services/Administration for Children, Youths 84.084 & Families—Child Abuse & Neglect—Discretionary 93.23 Department of Health & Human Services/Consolidated Knowledge 94.09 Department of Health & Human Services/Consolidated Knowledge 94.09 Department of Education/Upward Bound 96.604 Environmental Protection Agency/Environmental Justice Grants to Small 97.248 Department of Education/Women's Educational Equity 98.35 17.248 Department of Labor/Employment & Training Research & Development Project 98.36 16.589 Department of Labor/Employment & Training Research & Development Project 98.37 16.589 Department of Energy/State Energy Conservation 98.39 10 Department of Health & Human Services/Communications Program to Prevent 98.30 10 Department of Justice/Rural Domestic Violence & Child Victimization 10 Department of Health & Human Services/Communications Program to Prevent 10 Department of Energy/State Energy Conservation 10 Department of Justice/Civil Legal Assistance Grant Program 10 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, 10 Fusion Energy, etc. 10 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, 11 Fusion Energy, etc. 12 Fusion Energy/Financial Assistance Program-Science Ed & Technical 13 Information	33,624
93.268 Department of Health & Human Services/Childhood Immunization Grants \$5.10.767 Department of Agriculture/Intermediary Relending Program \$5.10.767 Department of Agriculture/Intermediary Relending Program \$5.10.767 Department of Housing & Urban Development/Preservation of Affordable Housing \$4.14.187 Department of Health & Human Services/Foster Care Title IV E \$4.30.758 Department of Education/Special Education—Training & Info for Parents of Children \$4.30.759 Department of Health & Human Services/Volunteers in Service to America \$4.30.11 Department of Health & Human Services/Job Uniteers in Service to America \$4.30.11 Department of Health & Human Services/Job Opportunities for Low Income Indivduals \$4.30.67 Department of Health & Human Services/Job Opportunities for Low Income Indivduals \$4.30.67 Department of Health & Human Services/Gob Opportunities for Low Income Indivduals \$4.30.67 Department of Health & Human Services/Consolidated Knowledge \$4.30.67 Department of Health & Human Services/Consolidated Knowledge \$4.30.60 Department of Health & Human Services/Consolidated Knowledge \$4.30.60 Department of Education/Upward Bound \$4.60.60 Environmental Protection Agency/Environmental Justice Grants to Small \$4.60.60 Environmental Protection Agency/Environmental Justice Grants to Small \$4.60.60 Department of Education/Women's Educational Equity \$4.60.60 Department of Education/Women's Educational Equity \$4.60.60 Department of Education/Women's Educational Equity \$4.60.60 Department of Institute Fundamental Protection Repeated & Department of Program \$4.60.60 Department of Energy/State Energy Conservation \$4.60.60 Department of Energy/State Energy Conservation \$4.60.60 Department of Health & Human Services/Communications Program to Prevent \$4.60.60 Alational Science Foundation/Education & Human Resources \$4.60.60 Department of Education/Education & Human Resources \$4.60.60 Department of Education/Education & Human Resources \$4.60.60 Department of Education/Community-Based Technology Centers \$4.60.60 Department	30,122
10.767 Department of Agriculture/Intermediary Relending Program 14.187 Department of Housing & Urban Development/Preservation of Affordable Housing \$49,3658 15.658 Department of Health & Human Services/Foster Care Title IV E 15.658 16.103 Corporation for National & Community Service/Volunteers in Service to America \$49,013 17.10 Department of Health & Human Services/Maternal & Child Health—Federal Consolidated Programs 18.593 18.593 Department of Health & Human Services/Maternal & Child Health—Federal Consolidated Programs 19.3.67 Department of Health & Human Services/Administration for Children, Youths \$40,000 America \$40,000 Ame	16,063
14.187 Department of Housing & Urban Development/Preservation of Affordable Housing 93.658 Department of Health & Human Services/Foster Care Title IV E \$48 44.328 Department of Education/Special Education—Training & Info for Parents of Children 94.013 Corporation for National & Community Service/Volunteers in Service to America 93.11 Department of Health & Human Services/Maternal & Child Health—Federal Consolidated Programs 93.593 Department of Health & Human Services/Job Opportunities for Low Income Indivduals 93.67 Department of Health & Human Services/Administration for Children, Youths & Families—Child Abuse & Neglect—Discretionary 93.23 Department of Health & Human Services/Consolidated Knowledge \$4.047 Department of Health & Human Services/Consolidated Knowledge \$4.047 Department of Education/Upward Bound \$4.048 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups 84.083 Department of Education/Women's Educational Equity \$3.3  \$4.084 Department of Labor/Employment & Training Research & Development Project \$3.3  \$4.085 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  \$4.040 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  \$4.0706 National Science Foundation/Education & Human Resources Alcohol Abuse  \$4.0706 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program  \$2.2  \$4.040 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  \$4.041 Department of Education/Community-Based Technology Centers  \$4.042 Department of Education/Community-Based Technology Centers  \$4.043 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	0,000
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84.328 Department of Education/Special Education—Training & Info for Parents of Children 94.013 Corporation for National & Community Service/Volunteers in Service to America 93.11 Department of Health & Human Services/Maternal & Child Health—Federal Consolidated Programs 93.593 Department of Health & Human Services/Job Opportunities for Low Income Indivduals 93.67 Department of Health & Human Services/Job Opportunities for Low Income Indivduals & Families—Child Abuse & Neglect—Discretionary 93.23 Department of Health & Human Services/Consolidated Knowledge Development & Application Program 84.047 Department of Education/Upward Bound 84.0664 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups 84.083 Department of Education/Women's Educational Equity \$33 17.248 Department of Labor/Employment & Training Research & Development Project \$36 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse 47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	96,847
94.013 Corporation for National & Community Service/Volunteers in Service to America 93.11 Department of Health & Human Services/Maternal & Child Health—Federal Consolidated Programs 93.593 Department of Health & Human Services/Job Opportunities for Low Income Indivduals 93.67 Department of Health & Human Services/Administration for Children, Youths & Families—Child Abuse & Neglect—Discretionary 93.23 Department of Health & Human Services/Consolidated Knowledge 84.047 Department of Education/Upward Bound 86.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups 84.083 Department of Education/Women's Educational Equity 17.248 Department of Labor/Employment & Training Research & Development Project 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program 18.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse 47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program 19.243.11 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc. 19.454 10.4656 Technical 10.4667 Technical 10.4767 Department of Energy/Financial Assistance Program-Science Ed & Technical 10.481 10.491 Department of Energy/Financial Assistance Program-Science Ed & Technical 10.491 Department of Energy/Financial Assistance Program-Science Ed & Technical 10.492 Department of Energy/Financial Assistance Program-Science Ed & Technical 10.493 Department of Energy/Financial Assistance Program-Science Ed & Technical	93,529
93.11 Department of Health & Human Services/Maternal & Child Health—Federal Consolidated Programs  Department of Health & Human Services/Job Opportunities for Low Income Indivduals  93.67 Department of Health & Human Services/Administration for Children, Youths & Families—Child Abuse & Neglect—Discretionary  93.23 Department of Health & Human Services/Consolidated Knowledge Bevelopment & Application Program  84.047 Department of Education/Upward Bound  66.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups  84.083 Department of Education/Women's Educational Equity  17.248 Department of Labor/Employment & Training Research & Development Project  30.6589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation  93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources  47.076 National Science Foundation/Education & Human Resources  82.04  84.341 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers  85.05  86.06  87.07  88.06  88.07  88.09  89.09  8	92,283
Consolidated Programs  Department of Health & Human Services/Job Opportunities for Low Income Indivduals  \$45 93.67 Department of Health & Human Services/Administration for Children, Youths	36,113
93.67 Department of Health & Human Services/Administration for Children, Youths & Families—Child Abuse & Neglect—Discretionary  93.23 Department of Health & Human Services/Consolidated Knowledge Development & Application Program  84.047 Department of Education/Upward Bound 66.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups  84.083 Department of Education/Women's Educational Equity  83.17.248 Department of Labor/Employment & Training Research & Development Project  83.04 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation  93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program  \$2.24 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers  \$26 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	33,564
8 Families—Child Abuse & Neglect—Discretionary  Department of Health & Human Services/Consolidated Knowledge Development & Application Program  84.047 Department of Education/Upward Bound 66.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups  84.083 Department of Education/Women's Educational Equity  85.39 17.248 Department of Lubor/Employment & Training Research & Development Project 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$2.24 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	30,000
93.23 Department of Health & Human Services/Consolidated Knowledge Development & Application Program  84.047 Department of Education/Upward Bound 66.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups  84.083 Department of Education/Women's Educational Equity  17.248 Department of Labor/Employment & Training Research & Development Project 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program  81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	29,182
84.047 Department of Education/Upward Bound 66.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups 84.083 Department of Education/Women's Educational Equity 17.248 Department of Labor/Employment & Training Research & Development Project 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program 81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse 47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc. 84.341 Department of Education/Community-Based Technology Centers 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	22,082
66.604 Environmental Protection Agency/Environmental Justice Grants to Small Community Groups  84.083 Department of Education/Women's Educational Equity  17.248 Department of Labor/Employment & Training Research & Development Project 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program 181.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers 19.25 19.26 19.36 19.37 19.38 19.39 19.30	06,400
84.083 Department of Education/Women's Educational Equity  17.248 Department of Labor/Employment & Training Research & Development Project  16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers  81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	33,700
17.248 Department of Labor/Employment & Training Research & Development Project 16.589 Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers  81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	55,794
Department of Justice/Rural Domestic Violence & Child Victimization Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$26 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	08,378
Enforcement Grant Program  81.041 Department of Energy/State Energy Conservation \$30 93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources \$24 16.524 Department of Justice/Civil Legal Assistance Grant Program \$27 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$20 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	00,035
93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$26 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	
93.901 Department of Health & Human Services/Communications Program to Prevent Alcohol Abuse  47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$1.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	00,000
47.076 National Science Foundation/Education & Human Resources 16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$1.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	98,418
16.524 Department of Justice/Civil Legal Assistance Grant Program \$22 81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$20 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information \$19	10,699
81.049 Department of Energy/Basic Energy Sciences, High Energy/Nuclear Physics, Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers  \$20 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information	29,575
Fusion Energy, etc.  84.341 Department of Education/Community-Based Technology Centers \$20 81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical \$19 Information	00,008
81.109 Department of Energy/Financial Assistance Program-Science Ed & Technical Information \$19	
Information	00,000
34.002 Federal Mediation & Conciliation Service/Labor Management Cooperation \$19	98,961
	96,946
Program	94,912
84.029 Department of Education/Education/Special Education Personnel Development \$19	92,467
	39,591
	32,196
•	55,415
	50,000
· · · · · · · · · · · · · · · · · · ·	55,226
*	
	50,000
the Health Status of Minority Population	18,931
17.802 Department of Labor/Veterans Employment Program \$14	17,000

**Table 2 continued** 

CFDA Identification No.	Department or Agency/Program Title	Award
10.427	Department of Agriculture/Rural Rental Assistance Payments	\$134,840
93.125	Department of Health & Human Services/Mental Health Planning & Demonstration Projects	\$127,908
10.559	Department of Agriculture/Summer Food Service Program for Children	\$124,003
84.315	Department of Education/Capacity Building for Traditionally Underserved Populations	\$108,944
93.958	Department of Health & Human Services/Block Grants for Community Mental Health Services	\$100,000
93.127	Department of Health & Human Services/Emergency Medical Services for Children	\$99,507
23.011	Appalachian Regional Commission/Appalachian State Research, Technical Assistance, & Demonstration Projects	\$75,000
59.043	Small Business Administration/Women's Business Ownership Assistance	\$75,000
66.AAB	Environmental Protection Agency/Special Training Programs	\$60,344
20.6	Department of Transportation/State & Community Highway Safety	\$50,284
14.242	Department of Housing & Urban Development/Heinz Neighborhood Development	\$50,000
93.153	Department of Health & Human Services/Pediatric AIDS Health Care Demonstration Program	\$50,000
93.224	Department of Health & Human Services/Community Health Centers	\$50,000
93.571	Department of Health & Human Services/CSBG Discretionary Awards— Community Food & Nutrition	\$50,000
93.671	Department of Health & Human Services/Family Violence Prevention & Service	\$50,000
17.504	Department of Labor/Consultation Agreements	\$49,200
81.065	Department of Energy/Nuclear Waste Disposal Siting	\$46,000
94.014	Corporation for National & Community Service/Drug Alliance	\$39,997
10.664	Department of Agriculture/Cooperative Forestry Assistance	\$39,880
66.926	Environmental Protection Agency/Indian Environmental General Assistance Program	\$39,000
16.58	Department of Justice/Narcotics Control Discretionary Grant Program	\$35,000
66.951	Environmental Protection Agency/Envrionmental Education Grants	\$30,000
11.303	Department of Commerce/Economic Development—Technical Assistance	\$25,000
93.242	Department of Health & Human Services/Mental Health Research Grants	\$25,000
66.419	Environmental Protection Agency/Water Pollution Control—State & Interstate Program Support	
10.558	Department of Agriculture/Child Care Food Program	\$17,980
15.FFC	Department of the Interior/Wildlife Studies	\$5,000

Note: CFDA = Catalogue of Federal Domestic Assistance, a government-wide compendium of federal programs, projects, services, and activities that provide assistance or benefits to the American public. It contains financial and nonfinancial assistance programs administered by departments and agencies of the federal government. See <a href="https://www.cfda.gov">www.cfda.gov</a>.

the 501(c)(3) NSCERC is the Environmental Protection Agency. The EPA provides grants under the Senior Environmental Employment Program, established in 1984 to place "individuals, 55 and older, in temporary, short-term assignments providing technical assistance to federal, state, and local environmental agencies for projects on pollution prevention, abatement, and control." Since 1997 EPA has given NSCERC \$21 million in grants under SEEP.

A 1996 Heritage Foundation report identified SEEP as one of the "top ten political slush funds," from which federal agencies funnel money to advocacy groups. In effect, the program allows EPA to enlarge its staff without hiring new employees. It also allows committed political activists into EPA's bureaucracy. The Heritage report cites internal EPA documents that identify more than 50 employees from advocacy groups, including seven from the NCSC, on staff at the

agency's Region 10 offices in Seattle. Under the auspices of NSCERC, this program currently continues almost unchanged.<sup>15</sup>

Program grants from the Departments of Labor and Health and Human Services awarded to the former NCSC/NSCERC and labor unions provided most of the \$600 million in federal awards described in this paper. Among federal award programs, SCSEP itself ranks number one in support to Fair Taxes for All Coalition members, providing *nearly two-thirds* of the money discussed here to just the NCSC/NSCERC and the Urban League.

Other major contributors to the anti-tax cut coalition include Head Start, Department of Housing and Urban Development Mortgage Insurance, and AmeriCorps.

#### **Head Start**

Head Start, operated by the Department of Health and Human Services' Administration for Children, Youth and Families, is a Great Society program to which advocates of increased social spending like to point as a success story. Head Start funds preschool programs for low-income children aged three to five all across the country. Whatever its merits, it has definitely been successful in giving money to advocates of bigger government. Over the last five years, FAADS reports more than \$11 billion in Head Start grants to nonprofits, with \$63 million going to affiliates of Fair Taxes for All Coalition members. Head Start is the second-largest source of such funds.

#### Housing and Urban Development

The Department of Housing and Urban Development operates the fourth-ranked program financing Fair Taxes for All Coalition members. HUD's section 223(m) mortgage insurance offers two-year loans to nonprofit housing developers. The program has loaned \$16.9 million in federal monies to several opponents of tax cuts over the last five years: Little Tokyo Service Center Community Development Corporation of Monterey Park, California; the ARC of the United States; 16 Mercy Housing; and REACH Community Development in Multnomah, Oregon.

Mercy Housing alone received \$9.3 million in HUD mortgage loans for affiliates in Arizona, California, and Colorado from 1996 through 1998. Their programs finance new low-income housing development, manage properties for poor residents, and provide work skills and career counseling. Mercy Housing is not only one of the largest beneficiaries of HUD's mortgage loan program, it is among the most vocal advocacy groups funded by the department. The organization's Web site screams out headlines like "President Bush's Budget Squeezes HUD—ACT Now!" and "The Bush Tax Plan: A Disaster for Social Justice and Affordable Housing." 17

#### **AmeriCorps**

AmeriCorps rounds out the top five federal programs funding opponents of tax cuts with \$11.5 million in awards to the NAACP, the National Council of Churches, the National Council of La Raza, the National Low Income Housing Coalition, and the ARC of the United States. Most of those awards came in the form of cooperative agreements rather than grants. A pet project of former president Clinton, AmeriCorps began with 20,000 recruits in 1994 and grew to 50,000 paid "volunteers" by 1999. Full-time members sign up for 1,700 hours of service a year in return for a stipend of up to \$8,750 plus health insurance, emergency dental care, free child care, and an education award worth up to \$4,750 for tuition or paying off college loans. 18 Recently, James Bovard examined the program and proposed its abolition: "The vast majority of AmeriCorps programs are 'selfevaluated': the only evidence AmeriCorps has of what a program has achieved is what a grant recipient claims.... One of AmeriCorps' technical assistance consultants actually encourages grantees to inflate the number of claimed beneficiaries." 19 Bovard also cites numerous instances of AmeriCorps grantees using volunteers for door-to-door lobbying and other forms of activism.

AmeriCorps grants to high-profile advocacy operations like the NCC and NCLR reflect this tendency. NCC takes clear positions on

Mercy Housing is not only one of the largest beneficiaries of HUD's mortgage loan program, it is among the most vocal advocacy groups funded by the department.

public issues far removed from purely religious interests. For instance, in 2000 NCC lobbied hard for the repatriation of six-year-old escaped Cuban refugee Elián Gonzalez. NCLR has worked for years to expand racial preferences in education and hiring. For the last several years, NCLR has advocated statistical sampling in the decennial census rather than the "actual enumeration" mandated by Article I, section 2 of the U.S. Constitution.

Smaller federal programs also play a role in funding the Fair Taxes for All Coalition. In addition to the top five programs profiled above, 100 federal grant-making programs fund opponents of tax cuts.

#### **Needed Reforms**

Of course Fair Taxes for All Coalition members have every right to express them selves politically. The question is whether every taxpayer should be forced to subsidize their doing so. Ultimately, government should avoid funding nonprofit advocacy and litigation. Government funding for nonprofits leads directly to so-called issue advocacy, exemplified by the Fair Taxes for All Coalition. The federal government should take steps to get the politics out of nonprofits. Otherwise, public subsidies will continue to distort the democratic process and force individuals to contribute to political causes they do not support.

#### Disclosure

Better disclosure of government funding for nonprofit groups would be a step in the right direction. If one can log on to the Federal Election Commission Web site and search for campaign contributions, there is no reason one should not be able to log on to a federal government Web site and search for federal awards with the click of a mouse. All federal grant recipients should be identifiable by a unique identifier, and all awards should be accessible online.

Taxpayers need an online system that will instantly disclose federal awards to nonprof-

its. As Supreme Court justice Louis Brandeis once declared, light—the glare of public scrutiny—is "the best disinfectant." Internet users should be able to search all government grants in a centralized online database. Several online databases already exist that can serve as a foundation, including FAADS, the Single-Audit Database administered by the Census Bureau, and databases administered by agencies themselves. The most glaring deficiencies of those systems is that they are either narrowly focused or they lack a data field that uniquely identifies the grant recipient.

Also, as noted earlier, the IRS Form 990 filed by all 501(c) nonprofits discloses a total level of government funding and lists a unique identifier—namely the group's Federal Employer Identification Number—but that funding is not itemized in the publicly available version. The form further obfuscates the question of how much government funding accounts for the filing organization's "program service revenue." Tax-exempt organizations record a total for revenue derived from their regular program services, and that num ber may or may not reflect government contracts or fees. Tax-exempt organizations that receive government funding should be required to itemize on their publicly disclosed tax filings any award of government funding, whether in the form of a contribution or program service revenue.

#### **Ending Public Subsidies for Advocacy**

Disclosure is important, but discontinuing flawed programs is the next logical step. After all, if public subsidies for advocacy distort the democratic process and compel individuals to support political causes they disfavor, American political principles imply that we should end such subsidies.

No one should think ending such subsidies will be easy. The Reagan administration tried to prevent organizations from including lobbying expenses in their overhead costs when budgeting for government grants. That modest proposal attracted intense political opposition and went nowhere.<sup>20</sup>In 1995 Rep. Ernest Istook (R-Okla.) went a step further by

Fair Taxes for All Coalition members have every right to express themselves politically. The question is whether every taxpayer should be forced to subsidize their doing so. Congress should move forward to investigate how the public subsidizes political advocacy and propose a meaningful curb on this abuse of taxpayer funds.

proposing to ban all lobbying by federal grantees. Istook's amendment died in the Senate after Independent Sector organized a "Let America Speak!" coalition of government-funded charities that lobbied against the proposal. The coalition was adamant that nonprofit groups should be able to lobby with taxpayer money.

There seems to be no end of government grants to large and well-established nonprofits that spend millions of dollars on advocacy for more public programs that will support them. Those funds enable groups like the members of the Fair Taxes for All Coalition to free money for issue advocacy, political television ads, lobbying, and politically motivated litigation. What those groups do as private organizations is their own business, but why should taxpayers support groups so active in political debate?

During the recent campaign finance debate, the U.S. Senate rejected efforts to publicly fund election campaigns. That reflected overwhelming public opposition to subsidizing politics with taxpayer money. The U.S. Constitution guarantees the right of free speech and the right to petition government, but it does not guarantee nonprofits the right to public funding of their political activism. Political difficulties notwithstanding, Congress should move forward to investigate how the public subsidizes political advocacy and propose a meaningful curb on this abuse of taxpayer funds.

#### **Notes**

The authors would like to thank Eric Blowers, Christopher Morris, and Nicholos Venditti of the Capital Research Center for their significant research for this paper.

1. Fair Taxes for All, News release, March 5, 2001, fax from United Press International. Coalitions like this one, though ad hoc in structure and name, are becoming more of a permanent fixture on the political left. For instance, a very large number of the Fair Taxes for All participant groups were recently involved in the Stop Ashcroft Now coalition. Many of the coalition members have overlapping leadership, and member groups that received no taxpayer money over

the last five years are hopelessly intertwined with publicly funded nonprofits.

- 2. Office of Management and Budget, "Cost Principles for Non-Profit Organizations," Circular A-122, May 29, 1984. Also, the Lobbying Disclosure Act of 1995, sponsored by Rep. Charles Canady (R-Fla.), banned nonprofit organizations that enjoy 501(c)(4) status from receiving federal funding if they lobby.
- 3. Thomas Jefferson, "A Bill for Establishing Religious Freedom," in *The Portable Thomas Jefferson*, ed. Merrill D. Peterson (New York: Viking, 1975), p. 252.
- 4. See "Democrat Seniors' Groups Uses Taxpayer Funds Illegally to Influence Elections; ACU Files FEC Complaint," *PR Newswire*, November 1, 1994, for full text of the American Conservative Union complaint to the Federal Election Commission.
- 5. Senate Record Vote Analysis, 106th Cong., 2d sess., October 26, 2000, Older Americans Act/Misuse of Funds for Employing Senior Citizens, H.R. 782, Gregg amendment no. 4343.
- 6. Marilyn Werber Serafini, "K Street," *National Journal*, May 13, 2000. Alliance for Retired Americans spokeswoman Betty Cooper also said that NCSC had 250,000 members at the end. Telephone interview with Ivan Osorio, April 2001. Cooper had worked as a spokesperson for NCSC.
- 7. Senate Record Vote Analysis.
- 8. Maureen West, "They Make the Case on Capitol Hill," *New York Times*, March 21, 2001, p. H8.
- 9. Urban League Web site, www.nul.org, May 2001.
- 10. YWCA Web site, www.ywca.org, May 2001.
- 11. Private Industry Councils across the country were replaced last year by Workforce Investment Boards under the Workforce Investment Act, which authorized the boards to administer and oversee a "one-stop" service for WtW resources.
- 12. Department of Labor, WtW Web site, wtw.doleta. gov, May 2001.
- 13. NSCERC Web site.
- 14. EPA grant information is publicly available and is accessible through the agency's easily searchable Web site, www.epa.gov.
- 15. Charles Griffin, "Top Ten Political Slush Funds," Heritage Foundation Backgrounder no. 1069, March 4, 1996, p. 7.

- 16. The ARC was formerly the Association for Retarded Citizens of the United States.
- 17. Mercy Housing Web site, www.bhconline.org/mercyhousing/mercyhousing.htm, May 2001.
- 18. James Bovard, "Put a Stop to AmeriCorps Waste, Fraud, and Abuse," in *Mandate for Charity: Policy Proposals for the Bush Administration* (Washington: Capital Research Center, 2001), p. 43.
- 19. Ibid., p. 47.
- 20. Congress and the new administration should consider the experiences of Michael Horowitz, general counsel at the Office of Management and Budget under President Reagan. Horowitz is now a senior fellow at the Hudson Institute and a contributor to CRC's *Mandate for Charity*. During the Reagan administration, a Horowitz proposal known as Rule A-122, which sought to reform federal award overhead funding rules, drew howls of protest from federal grantees and contractors.

Horowitz tells the following story: "What our OMB proposal said was that you could not put into your overhead pool the time value and amount of money you spent lobbying to get more government money. A very simple proposition, or so it seemed to me. The fury was staggering. Jack Brooks (D-TX), then-Chairman of the House Judiciary Committee, said that not since World War II had anyone managed to mobilize such a broad spectrum of opposition. The Ford Motor Company and Ralph Nader, the Chamber of Commerce, and the Red Cross were all out to get me fired, Brooks said at a hearing, for having proposed in effect that government monies could not be spent for lobbying for more government money. The overhead scam . . . was a way to rob university researchers and poor people, who are supposed to be the beneficiaries of the grant program, in order to provide basic operating expenses for organizations that get grants and cost-plus contracts." Laurence Jarvik, "Cut Overhead! An Interview with Michael Horowitz," Foundation Watch, February 1997.

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