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# Auditor General

## PROJECT HOPE

Project HOPE's internal financial and management systems are appropriate and well managed; however, ASHA needs to strengthen its grant management procedures. ASHA has no formal procedures for review of reports submitted by grantees or action to correct problems indicated. Little on-site review is made of ASHA grantee activities. AID personnel assigned to overseas missions could be used more to provide oversight. ASHA should also have procedures for administration and management of its grants.

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PROJECT HOPE

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## EXECUTIVE SUMMARY

### Introduction

Project HOPE is the principal activity of the People-to-People Health Foundation, a nonprofit corporation. Its principal objective is to teach modern American techniques to medical, dental, nursing, and allied health personnel in developing countries. AID has provided about \$25 million in grant funds to HOPE from 1958 through 1979 under the American Schools and Hospitals Abroad (ASHA) program. ASHA grants have historically funded 40-50% of HOPE's international programs, the remainder coming from private donations and other Government agencies.

### Purpose and Scope of Review

Project HOPE (Health Opportunity for People Everywhere) currently receives approximately \$2,000,000 per year under Section 214 of the Foreign Assistance Act known as the American Schools and Hospitals Abroad (ASHA) program. Our examination covered the period from FY 1975 through FY 1979 during which time AID had contributed \$10.1 million. The main purpose of our audit was to determine whether Project HOPE used AID funds efficiently and effectively and in accordance with applicable laws and regulations. We also assessed the monitoring of the grantee by the responsible AID office.

### Management of HOPE's Programs is Good, but ASHA Needs to Monitor Better

Our review indicated that Project HOPE's internal financial and management systems are appropriate and well managed, as a result, the report contains no recommendations addressed to Project HOPE. The review did result in recommendations for ASHA management to strengthen their review of grantees' activities and to use AID overseas resources where feasible to monitor grantee performance.

ASHA management has no formalized or visible procedures to document its internal review or evaluation process of institutional periodic reports submitted by grantees. ASHA's non-directive management posture in overseeing grantee activities highlights institutional reporting as a prime management tool for performance monitoring.

The funding of programs without providing on sight reviews of the activities exposes AID to a higher degree of risk than we believe is appropriate or

wise. One available opportunity for strengthening field monitoring and oversight of resources is to explore utilizing AID personnel assigned at overseas missions to oversee field operations of ASHA grantees.

AID Handbook 13, "Grants" sets forth policy and procedural guidance for AID grants. ASHA officials believe the Handbook provisions are not applicable to ASHA grants since they are technically not to U.S. institutions. As a matter of office policy, ASHA does not observe the Handbook provisions and no published guidance specific to ASHA currently exists. We believe published procedures are required to ensure that grantees are treated equitably and that accountability of public funds is adequately assured.

## BACKGROUND

### Nature of HOPE

Project HOPE (Health Opportunity for People Everywhere) is the principal activity of the People-to-People Health Foundation, Inc., of Washington, D.C., an independent, nonprofit corporation. Its principal objective is to teach modern techniques of medical science to medical, dental, nursing and allied health personnel in developing areas of the world.

Project HOPE began in 1958 when its founder, Dr. William Walsh, proposed resurrecting a mothballed Navy hospital ship for use as a floating medical training center. The U.S.S. Consolation, a veteran of World War II and the Korean War, was renamed the S.S. HOPE. Called the world's first peacetime hospital ship, the S.S. HOPE sailed on her maiden voyage in 1960. The first trip was to Indonesia and South Vietnam, and missions followed to Peru, Ecuador, Guinea, Nicaragua, Columbia, Ceylon, Tunisia, the West Indies, and Natal and Maceio, Brazil. Upon request of a host country, HOPE selected a cadre of medical personnel to remain when the ship departed after a mission. Teams of physicians, dentists, nurses, and allied health personnel followed up on teaching programs instituted during the original mission. Today such programs continue in Tunisia, the Caribbean, and Brazil. New programs were developed for Colombia, Egypt, Barbados, Guatemala, Poland, and Morocco.

In April 1974, the decision was made to retire the S.S. HOPE, primarily because the Project had outgrown the ship. Operating from a ship limited the Project to those countries which possessed adequate harbors and docking facilities, and HOPE wanted to respond to the repeated invitations of land-locked nations equally in need of teaching and training programs. In addition, the ship was increasingly expensive to operate and it was decided that more could be accomplished with HOPE's limited resources through land based operations.

### History of AID Funding

For the past 21 years (1958 thru 1979) AID has provided \$25 million in grant funds to Project HOPE under its American Schools and Hospitals Abroad (ASHA) program. ASHA grants have historically paid for 40-50% of HOPE's international programs. The remainder of its funding comes from private donations and other government programs. In addition to AID core budget support, HOPE administered ASHA funds for the American Childrens' Hospital in Krakow, Poland,

receiving \$750,000 in FY 1979. The Department of Health, Education and Welfare (HEW) also provided funding for 1979 HOPE activities in Egypt (\$324,000) and Tunisia (\$92,246).

ASHA funding totaled \$15,525,727 for the operations of the S.S. HOPE between 1958 and 1974. Between 1975 and 1979 ASHA provided \$10 million in grants to help Project HOPE operate its Schools of Health Sciences in Latin America and the Caribbean. ASHA grant agreements with the People-to-People Health Foundation for fiscal years 1977 thru 1979 provide for the following distribution of funds:

Brazil	\$2.0 million
Caribbean	1.8 "
Colombia	.7 "
Guatemala	1.1 "
Peru	.4 "

Total \$6.0 million

In April 1979, HOPE officials requested ASHA to include activities in Morocco and Tunisia, and program extensions to Antigua and St. Lucia in the Caribbean in their grant support area.

#### Current Programs and Plans

Project HOPE has ongoing partially ASHA funded programs in Brazil, Guatemala, Barbados, St. Lucia, Antigua, Jamaica, Tunisia and Morocco. Programs have been phased-over to the host governments of Colombia and Peru. The programs in Jamaica are scheduled for phase-over in August 1980. At this time HOPE plans no further programs in Jamaica, and will close its office in Kingston.

Project HOPE receives funding annually under Section 214 of the Foreign Assistance Act -- the American Schools and Hospitals Abroad (ASHA) program. Because ASHA grants are only for one year, a new application for funding must be submitted each year. Project HOPE competes with other organizations for the limited amount of ASHA funds. In FY 1979, 52 organizations applied for \$55 million in ASHA grants. Actual ASHA grants of \$25 million were awarded to 31 applicants.

ASHA grants to Project HOPE for the past 5 years were:

<u>Fiscal Year</u>	<u>Grant</u>
1975	\$ 1,700,000
1976	2,400,000
1977	2,000,000
1978	2,000,000
1979	2,000,000
	<hr/>
Five year total	<u>\$10,100,000</u>

The grant for FY 1979 provided 57.8% of the funds for HOPE programs in Brazil, the Caribbean, Colombia, Peru, and Guatemala. The remaining funds came from private donations.

Program Expenses FY 1979

<u>Program</u>	<u>Total Cost</u>	<u>Project HOPE</u>	
		<u>ASHA Grant</u>	<u>HOPE Support</u>
Guatemala	\$ 864,075	\$ 500,000	\$ 364,075
Brazil	1,092,680	700,000	392,680
Caribbean	934,415	600,000	334,415
Colombia	335,098	100,000	235,098
Peru	231,687	100,000	131,687
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Total	<u>\$3,457,955</u>	<u>\$2,000,000</u>	<u>\$1,457,955</u>

The percentage contribution of the People-to-People Health Foundation to project activities has varied over the years. The trend appears to be that ASHA is increasing its share of program support while the Foundation contribution is declining.

<u>Fiscal Year</u>	<u>Program Total</u>	<u>ASHA Grant</u>	<u>HOPE Support <sup>1/</sup></u>	<u>HOPE % of Total</u>
1973	\$5,861,665	\$2,000,000	\$3,861,665	66
1974	2,800,236	1,000,000	1,800,236	64
1975	3,120,733	1,700,000	1,420,733	46
1976	2,590,637	2,400,000	190,637	7
1977	3,161,866	2,000,000	1,161,866	37
1978	3,929,783	2,000,000	1,929,783	49
1979	3,457,955	2,000,000	1,457,955	42

<sup>1/</sup> Includes monetary contributions from host governments and/or institutions which are generally less than one percent (1%) of HOPE's annual contribution. Host Country contributions for in-kind personnel and facilities are not included in these amounts. A quantified value of in-kind contributions is difficult to assess.

### Scope of Review

The purpose of our audit was to determine if Project HOPE is efficiently and effectively utilizing ASHA grant funds and complying with applicable laws and AID regulations. We reviewed pertinent documents and talked to a number of officials in ASHA and at Project HOPE Headquarters, in Millwood, Virginia. We also visited Project HOPE School of Health Sciences in Guatemala, Barbados and Jamaica, and the HOPE Regional office for Latin America and the Caribbean (RLAC) in Guatemala City.

## FINDINGS, CONCLUSIONS and RECOMMENDATIONS

### Foundation Management and Accounting Practices are Adequate

HOPE's internal management systems are appropriate for their purposes and we found them to be well run. We also found the financial management systems to be sound and well managed.

A plan for each specific country program is developed according to internal HOPE guidelines and host governments desires that include the overall goal, the objectives and methodologies to be followed, and indicators to measure progress. Upon initiation of a new program, each HOPE on-site faculty member submits a monthly report to the headquarters program director and the regional field director for six months and quarterly reports thereafter until project completion. When project indicators are not met, the reasons are reviewed in succeeding reports and plans are revised to current conditions. These reports, as well as independent evaluations furnished both by the headquarters program director and regional field director, are reviewed in depth by the HOPE Center faculty. Site visits are conducted periodically by the HOPE Center faculty to measure progress and provide guidance as appropriate. An annual review is conducted at the HOPE Center as a basic part of the process of program budgeting and planning for the next year.

Annual and final program evaluations are carried out in conjunction with local counterparts outlining the accomplishments and impeding factors in achieving an established goal. The evaluations include the capability of the counterparts to assume the teaching responsibilities, the progress of the students, the function of the graduates in their positions and the effect upon the delivery of health care in the area.

The Foundation maintains its accounting system on the accrual basis. Revenue is accounted for by source; i.e., public, private, service agencies, in-kind, and monies become fungible upon deposit. Expenditures are accounted for in budget controlled cost centers and account titles are functionally descriptive. Financial reports are prepared monthly for the Board of Directors and Foundation management comparing actual with budgeted performance. The Foundation's financial statements are audited annually by a firm of independent public accountants. Functional responsibilities of employees are structured to assure sound internal control of Foundation resources.

Accountability for the receipt and expenditure of HOPE funds at off-shore locations is through an imprest system. Each country office is provided a cash fund of from \$3,500 to \$8,000 from which local operational costs and foreign national salaries are paid and into which host country contributions are deposited. Each off-shore location submits a monthly report of imprest account receipts and expenditures to HOPE headquarters. All expenditures are supported with vendors' vouchers. Headquarters issues reimbursement checks on a monthly basis to restore off-shore bank accounts to the imprest amount. Monthly employee attendance records are submitted by field offices. Any purchase of equipment from imprest accounts requires prior approval of headquarters. From the monthly imprest funds reports, the headquarters accounting department compiles a summary of transactions which includes budget comparisons, journal entries, accounts payable, and cash receipts.

Accounting records at the off-shore locations consist of duplicate imprest fund reports and local bank records. Our testing of HOPE's accounting procedures during the course of our review revealed no significant discrepancies in the overall internal control and accountability of HOPE resources.

#### Good Program Planning and Monitoring

The HOPE programs we visited in Guatemala, Barbados, and Jamaica were well-managed. Most of the programs dealt with the training of host country counterparts to teach skills in the medical sciences. HOPE programs in countries have evolved in three phases. The first phase was the presence of the ship S.S. HOPE. In addition to providing primary and secondary medical care to patients, HOPE personnel worked with host country counterparts teaching American medical practices and assisting in starting various medical programs. The second phase has been land-based operations. Very little primary medical care is provided by HOPE; rather the emphasis is on training counterparts to teach. This is a personnel intensive effort with low overhead. The third phase takes place after the programs are phased over to counterparts, then HOPE provides only periodic consultants and evaluation of medical programs. HOPE is in Phase 3 in Colombia and is negotiating consulting agreements with Peru and Jamaica. Both the Barbados and Guatemala programs are in Phase 2.

The effectiveness of HOPE programs depends on the host country's ability to recruit qualified counterparts and local government support. HOPE signs agreements with the host government in an attempt to assure the necessary government contributions are forthcoming. Even with signed agreements, HOPE has had some problems with counterparts and government support.

## Guatemala

HOPE has a number of ongoing medical programs in Quezaltenango, Guatemala, consisting of 4 medical programs, pathology, radiology, urology, and obstetrics/gynecology; five nursing programs, continuing education maternal and child health nursing, medical and surgical nursing, auxiliary nursing education, and training of rural health personnel; and clinical laboratory and radiological technology education.

We found that the program is generally proceeding as planned. The primary difficulty experienced by HOPE in Guatemala was in obtaining qualified counterparts in the OB/GYN and audio/visual programs.

## Barbados

There are two ongoing HOPE programs in Barbados, dental education and dietetic technology. The dental education program has been ongoing since 1976 while the dietetic technology program is just getting started. They are also planning a community nursing program in the near future.

In the past two years HOPE has phased over a total of nine programs to counterparts. These programs are:

- medical microbiology
- pediatric education
- anesthesiology education
- pharmacy education
- medical technology education
- education of the deaf
- special education
- environmental sanitation education
- medical records administration education

Most of the programs have been generally successful, but again, we found some programs were hindered by lack of qualified counterparts. The pharmacy program was hurt because of inability to obtain counterparts, while a national nutrition center program was terminated early because a full-time counterpart was not assigned.

In addition, the special education program was planned as a graduate level program, and ended up as a program for teaching an elective course in special education for a teachers' college. Success of this program had been compromised by lack of cooperation from the Ministry of Education. The HOPE educator believed that she had done all she could in one year and recommended early phase-over.

## Jamaica

After 10 years, Project HOPE will be terminating its training program in Jamaica in August 1980. Most of the HOPE programs have been phased-over, leaving only two ongoing programs, a nursing/nurse practitioner training program and an Allied Health/Learning Resources Unit at the University of the West Indies, Faculty of Medicine.

The cornerstone of HOPE's programming in Jamaica has been counterpart development; and with the existing manpower problems, this objective frequently could not be achieved. HOPE programs in Jamaica have been plagued with problems in obtaining and keeping counterparts. Over the past several years, many medical professionals have emigrated to the United States and Britain, resulting in a shortage of physicians, dentists and nurses. As of June 1979, four of the five programs in Jamaica were either short of counterparts or in the process of losing counterparts.

Jamaica has been described not as a developing nation but rather as a de-developing nation. At the beginning of the 70's it had an outstanding University Medical School and a sophisticated Ministry of Health, but emigration has caused many vacancies at the University and shortages of physicians and other health workers in both the private and public sectors. Emigration has also had an impact on the HOPE programs.

The emigration problem has had a profound impact on the 10 specialty residency programs developed by HOPE, resulting in losses of not only specialists but the residency directors in some instances. Replacements have been sought but are difficult to recruit because of low salaries.

The HOPE official position on leaving Jamaica is that they have met their goals and that the local educators are able to assume responsibilities in the areas in which the Foundation has been involved. Other factors which we believe entered into the decision were the difficulty in recruiting and holding on to counterparts and the serious crime problem in Jamaica. The decision to leave Jamaica was made at Headquarters in Millwood, Virginia. Jamaican officials had wanted HOPE to stay and help them with new allied health programs including a nurse anesthetist program. However, this request was turned down because of the HOPE withdrawal. The Director of the nurses training program said Jamaica is now planning to send 5 people to Cuba to be trained as nurse anesthetists.

## Conclusion

The primary problem found in the review of HOPE field activities, as noted in descriptions of the individual projects, is obtaining and retaining competent counterparts. Without the proper counterparts, HOPE's programs cannot be successful. HOPE personnel are fully aware of this problem and have taken steps available to them to solve it in the instances in which it arose. The difficulty of obtaining and retaining qualified counterparts is attributable to the prevailing social and economic conditions in the less developed countries, and sometimes to the political environment. We can suggest no specific action which would resolve the problem.

### ASHA Can Strengthen Its Management Procedures

ASHA needs to strengthen its procedures for reviewing or evaluating reports provided by institutions receiving grants to assure that they are attaining the objectives of the grant. HOPE's reports were not even available in ASHA and there was no indication that they had been reviewed by ASHA to assess the grantee's progress towards attaining the grant purposes.

At the request of Congress, AID developed formal program criteria for the award of ASHA grants in early 1979. Final publication and adoption of the ASHA program criteria was accomplished on November 26, 1979 with publication of the criteria in the Federal Register. These criteria have been used as guidance to assist ASHA management in making decisions on the award of grants in fiscal year 1979 and subsequent years.

### Grantee Selection Process

A U.S. sponsoring organization and its overseas institution are evaluated against the requirements of Section 214 of the Foreign Assistance Act and against AID's criteria. The purpose of this evaluation is to determine the nature of the sponsoring group and of the overseas institution, the relationship between them, and whether the institution abroad disseminates ideas and practices of the United States. The sponsor is expected to be an active organization involved in the management of the institution and making significant financial contributions to it. The institution is expected to be identifiably American, to reflect favorably upon the United States, to have on its staff U.S. citizens and persons educated in the United States, to use an American curriculum, and to operate in accordance with American standards. The greater the compliance with these criteria, the stronger is the competitive position of the applicant. Additional criteria include the need, the merits of proposed projects, and their related benefits and costs. The number of applications submitted, the amount of funds requested, and the size of the Congressional appropriation also affect the decision-making process.

Each year the ASHA office receives about fifty (50) applications for ASHA grants. Since 1976, HOPE has been among those selected to receive ASHA funding. Those who were not awarded grants in FY 1979 were competitively weaker in several of the following ways:

1. The applicant (U.S. founding or sponsoring organization) did not have strong management and financial relationships with the overseas institution. (Criterion 1)
2. The institution was relatively deficient in its ability to serve as a study and demonstration center for American ideas and practices in education and medicine. (Criterion 2)
3. The institution insufficiently fostered understanding of and less favorably represented the United States. (Criterion 3)
4. Hospital centers were relatively deficient in their medical education and research programs. (Criterion 4)
5. The faculty and staff of the school or hospital center did not include a significant number of U.S. citizens or other persons trained at institutions in the United States. (Criterion 5)
6. The institution's management and financial practices were not sufficiently sound. (Criterion 7)
7. The institution concentrated a significant part of its course work on religious studies. (Criterion 8)
8. The institution lacked independence, i.e., it appeared to be significantly under the control of the host country government and did not manifest the independence of other private American institutions. (Criterion 9)
9. Assistance to the institution would not foster the objective of geographic dispersion of the ASHA program or contribute to the economic or social program of areas that are the focus of AID's development efforts. (Criterion 11)

#### ASHA Interface with Grantees

ASHA maintains a non-directive management posture in overseeing the activities of ASHA grantees, including HOPE. ASHA grantees are required to submit quarterly reports, an annual institution report and periodic financial disbursement reports to ASHA as well as application for additional funding on an annual

basis. It is through this process that ASHA maintains formal contact with grantees. Informal contact is maintained through ad hoc correspondence and professional collaboration. ASHA also relies upon the good faith of the organization to conduct business according to the terms of the grant.

At the time of our review, we asked ASHA personnel for copies of HOPE's periodic reports for the past year. ASHA personnel were unable to locate the reports because HOPE had not submitted them.

ASHA has no formalized or visible procedures to document any internal review or evaluation process of institutional periodic reports. ASHA personnel review incoming reports and then the reports are filed without notation of any ASHA review process having occurred.

ASHA Management believes their internal procedures for review of grantee reports are adequate, but does agree to consider documenting such reviews. We continue to believe that a formal review procedure is necessary, including a record of action required and taken.

#### Recommendation No. 1

ASHA develop and implement procedures to assure an internal review and evaluation process for periodic institutional reports submitted by ASHA grantees and to document these reviews.

#### ASHA Field Monitoring

Budget restrictions on travel funds in recent years have curtailed field monitoring of ASHA projects and the management posture of ASHA does not require a system of periodic on-site review of ASHA grantees. These conditions create a situation whereby ASHA personnel have limited first hand contact with ASHA grantee facilities and programs and do not have the means to confirm the representations in the grantee's periodic reports.

The ASHA Director visited Project HOPE field operations in Guatemala in February of 1980. Prior to this field trip, ASHA recalled a field visit by an AID engineer to Project HOPE in Jamaica about two years ago.

Funding programs without providing on-sight reviews of the activities exposes AID to a higher degree of risk than we believe is appropriate or wise. AID should assure itself that the programs are in fact underway and are attaining the

objectives for which the funds were provided. One opportunity the ASHA office has available for strengthening field monitoring and oversight of resources is to explore the possibility of utilizing AID personnel assigned at overseas missions to oversee field operations of grantees.

ASHA management maintains that its staff conducts planned project site visits and that they use AID Missions to review and evaluate grant implementation when the situation calls for it. They also use an AID engineer on construction projects. They feel that these techniques plus frequent visits by grantee officials to the ASHA office are sufficient to assure that programs are being appropriately implemented and attaining their objectives.

We found that very few visits had been made by ASHA staff to Project HOPE activities. There was also no review by AID Missions in the countries we visited, all of which have active AID programs. Since AID funds are involved, it appears reasonable to us that the AID Mission should at least have a nominal oversight role, primarily for reporting to ASHA any problems with the project in that country. As it now stands, ASHA calls for Mission reviews only when they know of a problem, but they do not become aware of the problems because no one is checking on the grantee. We believe at least an annual visit to ASHA project site by Mission personnel would be reasonable where it is feasible.

#### Recommendation No. 2

ASHA should coordinate with the Regional Bureaus a process for periodic on-site review of ASHA funded projects by AID Mission personnel.

#### Regulations for Management of Grants

AID Handbook thirteen (13) "Grants" sets forth policy and procedural guidance for the grant process from the receipt of a proposal through negotiation, award and administration of a grant. The Handbook provisions are not applicable to ASHA grants unless such grants are to U.S. nonprofit institutions. ASHA maintains that none of its grants are to U.S. institutions, but are to foreign institutions through U.S. sponsors.

Although ASHA has established procedures for grant selection, it has no documented procedures for administration and monitoring of such grants. The ASHA office recently reviewed with an Office of Program and Policy Coordination (PPC)

representative the value of publishing Handbook guidance on the ASHA program process, as none now exist. The PPC representative and ASHA concluded that such guidance would be of little value since the persons with a need to know are already involved in the ASHA program process.

We believe published procedures are required to ensure that grantees are treated equitably and that accountability of public funds is adequately assured. Accountability of human and material resources and the manner in which they are managed serves a dual purpose; it creates an environment which encourages optimum internal management efficiency and effectiveness and provides a basis upon which higher levels of management may determine the merit of continuing support.

Recommendation No. 3

ASHA establish a set of formalized requirements and procedures for management and administration of its grants.

PROJECT HOPE

LIST OF RECOMMENDATIONS

Recommendation No. 1

ASHA develop and implement procedures to assure an internal review and evaluation process for periodic institutional reports submitted by ASHA grantees and to document these reviews.

Recommendation No. 2

ASHA should coordinate with the Regional Bureaus a process for periodic on-site review of ASHA funded projects by AID Mission personnel.

Recommendation No. 3

ASHA establish a set of formalized requirements and procedures for management and administration of its grants.

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Director, ASHA	2
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AA/LAC	1
AA/Asia	1
AA/Africa	1
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PPC/E	1
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