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Auditor General

USAID/PAKISTAN
PROJECTS FUNDED FROM
U.S.-OWNED LOCAL CURRENCY

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Area Auditor General Near East
Agency for International Development

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EXECUTIVE SUMMARY

INTRODUCTION

Since February 1971 the U.S. Government, through the Agency for International Development (AID) has provided the Government of Pakistan (GOP) with approximately \$30 million of U.S.-owned excess local currency to assist in carrying out 26 projects. The assistance was directed toward support of general development activities as well as other U.S. dollar financed grant activities primarily in the Agricultural Sector. In our audit we reviewed the activities of nine of the 26 AID supported projects involving total funding of about \$25 million as of September 30, 1979.

Primary project implementation was carried out directly by various GOP entities with advances of funds from USAID/Islamabad. The local currency program has continued even though dollar-funded economic assistance was curtailed in March 1979 because the GOP has not complied with Section 669 of the Foreign Assistance Act relating to Nuclear Enrichment Transfers. The Mission has also proceeded with PL 480, Title II food programs totalling \$40 million and \$50 million respectively in the last two fiscal years.

PURPOSE AND SCOPE

Our audit of the excess currency program in Pakistan was performed to determine if the projects were being implemented effectively in accordance with AID policy and regulations, and to identify problem areas requiring management attention. Our review covered project activities from February 1, 1971 to September 30, 1979, but included a financial cut-off date of June 30, 1979. We examined pertinent records and reports maintained by USAID/Pakistan and various GOP implementing agencies. We visited the Economic Affairs Division and Finance Division of the Ministry of Finance and performed field inspections at six project sites. Our examination was carried out in accordance with generally accepted auditing standards and included such tests of the books and records considered necessary under the circumstances. Our initial field work was carried out in September and October 1979 but issuance of this report was delayed due to the November 1979 evacuation of American personnel from Pakistan.

The report was updated in August 1980 to reflect current Mission actions and was subsequently reviewed with key Mission officials and their comments were considered in preparing this final report.

CONCLUSIONS AND RECOMMENDATIONS

Our report shows in detail the progress made in implementing each of the nine projects reviewed. In three cases we found that major project objectives were achieved, while in others, progress was more limited but considered acceptable. By August 1980, the Mission had taken action to correct most problem areas identified during our initial field audit review in late 1979. However, further action is required in the following cases:

- The Mission has continued to accept GOP expenditures during seven years after the Agricultural Research Projects' final contribution date expired. We recommended that a refund of \$576,000 be obtained or that AID/W authority be sought to extend the project. (See pp. 4 - 6).**
- A \$2 million grant in local currency to the Pakistan Institute of Development Economics for establishment of an endowment fund did not include defined project objectives, procedures for disposal of funds, a project completion date or USAID's monitoring responsibilities. Our recommendation was directed to all these points. (See pp. 6 - 7).**
- Mission financial monitoring of an agricultural research sub-project in land leveling technology was not adequate. An \$18,208 refund of unused funds has since been obtained but issues surrounding the equivalent of \$7,452 expended after the project's final contribution date have not been resolved. We recommended a refund be obtained or that AID/W authorization be obtained to extend the final contribution date. (See pp. 7 - 8).**
- Mission activities to monitor and control the utilization of local currency funds were found to be inadequate in two critical areas. We found where large rupee advances were being recorded and reported to AID/W as expenditures. We also found that USAID monitoring and verification of local currency expenditure reports were very limited. However, in both areas, the Mission has taken prompt action to improve their performance. (See pp. 10 - 11).**

BACKGROUND

The Agency for International Development (AID) has provided approximately \$30 million of U.S. owned excess local currency funds to the Government of Pakistan (GOP) since 1971 based on authority contained in Sections 104 and 204 of Public Law 480. The primary purpose of this assistance was to help meet the GOP's non-foreign exchange costs in support of general development activities and in support of U.S. dollar financed grants or loans for development projects, and to alleviate the causes of the need for outside food assistance through increasing the effectiveness of food production, distribution and nutritional quality. Overall, since 1971, a total of 295,435,000 rupees (\$29,842 million*) were provided by AID to fund 26 projects. This report discusses our review of nine of those projects for which 245,807,000 rupees (\$24.829 million) were obligated through June 30, 1979. Funding details for individual projects are shown in Exhibit A.

Primary implementation responsibility for the above projects was placed with various GOP entities with overall coordination being provided by the Economic Affairs Division of the Ministry of Finance and the four provincial governments. USAID/Islamabad retained responsibility for procurement of commodities and services but ongoing operating funds were generally released in advance for direct expenditure by the designated implementing agency. However, in some cases, the USAID used cost reimbursement procedures for project funding that required the implementing agencies to submit expenditure reports.

Implementation of U.S.-funded local currency programs in Pakistan has continued, as has interest in new programs, in spite of the fact that AID has been required to curtail dollar-funded economic assistance because the GOP has not complied with Section 669 of the Foreign Assistance Act (FAA) relating to Nuclear Enrichment Transfers. In March 1979, AID initiated a mandatory cut-off of new U.S. dollar appropriations for economic assistance to Pakistan as required by Section 669. In May 1979 they issued an abbreviated version of their Annual Budget Submission (ABS) for FY 1981, outlining the loan and grant financing required for an orderly wind down of AID assistance. The Mission followed Section 617 of the FAA as a guide for establishing wind down procedures which provides that "... Funds made available under this Act shall remain available for a period not to exceed eight months

*(All dollar conversions in this report are based on the current rate of 9.9 rupees per \$1.)

from the date of termination of assistance under this Act for the necessary expenses of winding up programs related thereto." As a direct result of the wind down, U.S. direct hire staff was reduced from 46 to 16 positions, and direct hire local staff from 137 positions at the end of FY 1978 to 50 positions.

With AID/W approval, the Mission has determined that Section 669 of the FAA is not applicable to U.S.-owned excess currency programs or to PL 480 programs. Accordingly, excess currency projects are continuing with rupee funding and the Mission retained the FY 1979 programs of \$40 million for PL 480, Title I and an increased Title I program of \$50 million for FY 1980.

The Mission has also continued discussions with the GOP on joint financing of new economic development projects utilizing U.S.-owned local currency. However, the GOP has sometimes been reluctant to proceed because they feel the use of local currency would have an inflationary effect on Pakistan's economy and that such programs do not represent additional resources for Pakistan. Nevertheless, the Mission believes that large scale rupee financed projects can be developed to provide local cost support for multi-donor financed projects (i.e., World Bank, UNDP, ADB etc.), They feel the requirement for additional U.S. direct hire staff and monitoring responsibilities would be minimized as compared with implementation of many smaller projects.

Our audit of the excess currency program in Pakistan was performed to determine if the projects were being implemented effectively in accordance with AID policy and regulations, and to identify problem areas requiring management attention. Our review covered project activities from February 1, 1971 to September 30, 1979, but included a financial cut-off date of June 30, 1979. We examined pertinent records and reports maintained by USAID/Pakistan and various GOP implementing agencies. We visited the Economic Affairs Division and Finance Division of the Ministry of Finance and performed field inspections at six project sites. Our examination was carried out in accordance with generally accepted auditing standards and included such tests of the books and records considered necessary under the circumstances. Our initial field work was carried out in September

and October 1979 but issuance of this report was delayed due to the November 1979 evacuation of American personnel from Pakistan. The report was updated in August 1980 to reflect current Mission actions and was subsequently reviewed with key Mission officials and their comments were considered in preparing this final report.

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

A. CURRENT PROGRAM STATUS

Our review of nine local currency projects in Pakistan with funding of \$24.8 million showed that varying degrees of goal achievement were reached. Major objectives of the Malaria Control, Study of Fertilizer Distribution, and the Cuetta Warehouse projects were achieved while in others, progress was more limited. However, overall we concluded that individual project progress was satisfactory. Some problem areas were identified during our initial field audit activities that required Mission attention but, in most cases, the USAID had taken corrective action by the time our audit was updated in August 1980 and this allowed us to adjust our report accordingly. A summary of project progress and problem areas follows.

Malaria Control - Project No. 391-0139

The overall goal of this project is to reduce the incidence of malaria in Pakistan to a level of 5 cases per 10,000 people within a five year period through a program of wide-scale spraying. AID has provided a total of 129,138,000 rupees (\$13.044 million) for this project in addition to a \$24 million loan to cover foreign currency requirements. Project expenditures were on a cost reimbursement basis at the rate of 55 percent of total GOP expenditures within the agreed purposes of the local currency budget for the program. Project objectives have not been totally achieved but progress has been good. For example, the last malaria external review team report dated February 1979, describes slide positivity rates nation-wide as declining from 122,315 in 1976 to 67,846 in 1977 and to 15,760 in 1978. During 1981 another evaluation of this project is planned by the Mission to be performed in conjunction with a review of the U.S. dollar funded portion of the program.

Agricultural Research - Project No. 391-0296

A total of 60,500,000 rupees (\$6.111 million) has been obligated for project activities from February 1971 through June 30, 1981.

The primary purpose of this project was to establish an effective research management system capable of administering a national research program including the provision of priority assistance to key institutional development areas. Due to slow progress, development of the management system and organizational structure was only marginally completed and the project's life has now been shortened to June 30, 1981 because of the termination of dollar funded assistance to Pakistan.

In our review of project expenditures we found that the GOP's implementing agent expended 5.7 million rupees (\$576,000) of U.S.-owned local currency for costs incurred during a seven year period following the Final Contribution Dates (FCD) established under agreements Nos. 71-14 and 72-1. FCD's for the two sub-project agreements were June 30, 1972 and 1973 respectively but the Mission continued to accept expenditure reports through June 30, 1979. Examples of recent costs accepted by the Mission included such actions as: (a) rental of buildings from December 6, 1978 to December 15, 1980 and March 17, 1979 to March 31, 1980 for Rs. 767,500; (b) procurement of eight vehicles during May 1979 for Rs. 529,840; (c) installation of telephone systems during October 1978 of Rs. 132,594; and (d) utility costs of Rs. 53,521 for the 1st quarter of 1979.

In essence, Mission monitoring and follow-up procedures for enforcing project agreement terms were inadequate. There was no action taken to determine whether the services or commodities were provided by the grantee in a timely manner, nor was there evidence that the project FCD was extended. As a result, the GOP was utilizing grant funds without project agreement revisions to govern (a) modification of any of the standard provisions incorporated by reference; (b) significant changes in the basic nature, purpose or scope of the agreement; and (c) extension of the estimated FCD.

The Mission has since requested AID/W authority to extend the FCDs of the agreements and advised us that action has already been taken by AID/W to prepare a justification statement based on their request. The Mission stated that "... expenditures made ... after the expiration of the original FCDs were not inconsistent with the intent and spirit of the agreements". They therefore did not feel that a modification in the scope or standard provisions of the Agreement was

warranted. They further advised that, if the request for extension is denied by AID/W, an attempt will be made to recover all funds expended after the expiration of the FCDs.

Recommendation No. 1

The Director, USAID/Pakistan should obtain a refund from the GOP for the \$576,000 of questioned local currency expenditures incurred beyond the original FCD or obtain AID/W authority to amend Project Agreement Nos. 71-14 and 72-1 to establish revised FCDs, to modify standard provisions, and to clarify the purpose and scope of the agreements.

Dryland Agriculture Development - Project No. 391-0403

This project was established to bring about widespread adoption of production and income increasing practices on small unirrigated farms. Project obligations total 23,700,000 rupees (\$2.394 million) of which Rs. 9,499,000 (\$959,000) was expended as of June 30, 1979. The project terminated on June 30, 1980.

The most significant project impact has been the ability to generate evidence that agricultural productivity in unirrigated areas can be increased several fold. As a result, there has been new project commitments from other donors, and increased provincial government budget allocations to support the project. A close working relationship was also established with a local agricultural research institute for the purpose of applying new technology and research findings. However, quantitative measurement of goal achievement is not possible because the original benchmark survey was never completed.

Pakistan Institute of Development Economics (PIDE) -
Project No. 391-0453

In March 1979, the Mission provided PIDE with 20,000,000 rupees (\$2.020 million) for a project financed endowment fund without establishing end of project objectives, procedures for disposal of funds or a project completion date. Revenue of the permanent endowment fund is intended to supplement GOP funds needed for the

expansion of PIDE's studies and special research projects. The project was approved by AID/W, the Office of Management and Budget, and both the Senate and House Committees on Agriculture and Foreign Relations prior to funding the endowment.

In our review, we found that the Project Agreement included general covenants and warranties that required PIDE to indefinitely issue reports on utilization of earnings, management of funds, and performance of their obligations. No provision was made for an end of project completion date, procedures for disposal of funds after completion of the project, or to establish final project objectives. The Mission has since agreed that new procedures should be included in the Project Agreement for the ultimate disposition of the endowment fund, for thoroughly outlining project objectives, and to establish a project completion date.

On August 6, 1980, the Mission informed us that they had requested AID/W approval to establish another large rupee fund for an endowment to a Karachi hospital. For that project, the Mission proposed a life of project period of five years from signature of the agreement be established. As a result, AID's monitoring responsibilities would terminate after five years. Thus, if the project is approved similar provisions will be included in the PIDE agreement.

Recommendation No. 2

The Director, USAID/Pakistan, in coordination with the GOP, should amend Project Agreement No. 79-1 to establish a project completion date, end of project objectives, procedures for disposal of endowment funds, and USAID's monitoring responsibilities.

Agricultural Research - Project No. 391-0296 - Sub-project 73-12

This sub-project was started in June 1973 to assist the Department of Agriculture in the Punjab and Sind provincial governments in developing research data and cost/benefit information for wide scale adoption of land levelling technology. A total of 6,000,000 rupees (\$606,000) was provided for the project and the FCD was September 30, 1977.

Project implementation responsibilities were shared by the Mission and the GOP. For example, the Mission retained Rs. 3.6 million for procurement of equipment and material and released Rs. 2.4 million to the grantee for project cost sharing purposes (distribution to eligible farmers). Against this advance, the grantee submitted cost sharing expenditure reports accounting for Rs. 2.14 million (including costs incurred through March 31, 1978) but the unused project funds were not returned.

In August 1978, the Mission informed the GOP Economic Affairs Division that the FCD would not be extended and requested a refund of the remaining project funds totalling 258,303 rupees. In April 1979, an additional request for refund was made but no response was received from the GOP. This situation was pointed out in our draft audit report and the Mission has since obtained a refund of 180,261 rupees (\$18,208). The balance of 73,775 rupees (\$7,452) was expended by the Punjab Government after the FCD but, the Mission believes the expenditures incurred were for legitimate project purposes and that, in most cases, the Soil Conservation Service advisers were consulted prior to expenditure of the funds. Accordingly, the Mission has requested AID/W authority to extend the FCD in order to regularize all expenditures.

Recommendation No. 3

The Director, USAID/Pakistan should obtain a refund of the unused project funds totalling 73,775 rupees (\$7,452) or obtain AID/W authorization to extend the project FCD.

Study of Fertilizer Distribution - Project No. 204-76-2

This project provided 1,193,000 rupees (\$120,500) for the study of: (a) policy recommendations aimed at reducing and removing identified constraints hindering the use of fertilizer by farmers; and (b) generation of baseline data to allow for future measurements of changes in fertilizer use and distribution systems.

As a result of project activities, four surveys were made on a country wide basis and completed during the period of 1976 to 1978. The survey subjects were: general farmers investigations, fertilizer dealers,

institutional credit sources, and intensive farmers study. The surveys and 17 recommendations were presented at a seminar sponsored by the National Fertilizer Corporation of Pakistan Limited, in collaboration with the Pakistan Agricultural Research Council, National Fertilizer Development Center and USAID in Islamabad on February 28 and March 1, 1979. Results of the seminar and the surveys were considered successful, and were submitted to the GOP for their consideration. However, we found no indication of what use was made of the survey recommendations or published reports in new GOP project efforts.

The Integrated Rural Development Program (IRDP) -
Project No. 204-76-4

The IRDP project provided funds for research and expertise to oversee and monitor Pakistan's future rural development policy. A total of 1,143,000 rupees (\$115,455) was obligated of which Rs. 571,000 (\$57,677) was expended for a series of twelve research studies. At the time of our audit, four farm studies had been completed. Three of them were incorporated into the proposed Rainfed Land and Water Management Project and one study was not utilized. Five additional studies were under review and were expected to be issued in the near future, two studies were cancelled; and one study was in process.

Quetta Warehouse - Project No. 204-76-5

A total of 2,787,000 rupees (\$281,515) was provided under this project for construction of a warehouse for the storage of food and medical supplies. Warehouse construction was completed during October 1979 approximately 22 months later than the original estimated completion date. Delays were caused by bad weather conditions and poor workmanship but the construction defects were promptly corrected with the assistance of the Mission. The Mission and CARE (the cooperating sponsor) consider the building to be one of the finest in Quetta and the project is considered successful. In addition, construction was completed at a cost savings of approximately \$30,877 below the original contracted price.

On-Farm Water Management Project - Project No. 204-77-1

A total of 1,346,000 rupees (\$135,960) was provided for this project to establish farm demonstrations and train provincial agriculture

technicians and farmers in land levelling, water course renovation, and water management techniques. This is a grass-roots level project that is considered highly visible with good farmer response. However, due to the physical location of the project, records and evaluation reports were not readily available for our review. Thus, we could not evaluate performance to determine how successful the project was.

B. FINANCIAL COMPLIANCE

Mission activities to monitor and control the utilization of local currency funds were found to be inadequate in two critical areas. We found where large rupee advances were being recorded and reported to AID/W as expenditures. We also found that USAID monitoring and verification of local currency expenditure reports were very limited. However, in both areas, the Mission has taken prompt action to improve their performance.

Accounting For Advances

Since 1958, the Mission has followed a practice of recording local currency releases to GOP implementing agencies as fully expended on the date of the release. For example, we compared releases and actual expenditures from GOP expenditure reports with the U-204 report submitted to AID/W as of June 30, 1979 for five active projects as follows:

<u>Project No.</u>	<u>T i t l e</u>	<u>Funds Released</u> (000)	<u>Actual Expenditures</u> (000)	<u>Expenditures Reported on U-204</u>
391-0296	Agricultural Research	Rs. 43,290	Rs. 33,634	Rs. 43,290
391-0366	Institutional Grants	2,376	2,128	2,376
391-0400	Rural Roads	300	194	300
391-0403	Dryland Agriculture	7,800	6,372	7,800
391-0408	Rural Electrification	2,828	1,790	2,828
	Total	<u>Rs. 56,594</u>	<u>Rs. 44,118</u>	<u>Rs. 56,594</u>

In effect, the Mission procedures resulted in a loss of control over fund utilization and inaccurate reporting. The release of U.S.-owned local currency should be recorded as an advance and subsequent liquidation should be accomplished after the funds have been expended as evidenced by project expenditure reports. In answer to our draft report, the Mission informed us that new procedures for recording and reporting the release of funds as advances have been adopted and that in the future, advances would be liquidated upon receipt of GOP expenditure reports.

Monitoring of Expenditure Reports

We again found that verification of GOP project expenditures of U.S.-owned local currency was not included as part of normal Mission monitoring functions. The Mission has generally tended to accept such reports as filed and without adequate field verification. These circumstances were also noted in 1977 when we reported "... there is a clear danger in accepting GOP data without questions as is the USAID practice. USAID should take a more active interest in local currency transactions. This should involve periodic field checks of expenditures of report line items ..." (Audit Report No. 5-391-77-16 dated May 31, 1977).

In answer to our draft report, the Mission took exception to our finding based on their belief that they have "not had the manpower available to continuously verify costs for all projects which is a task the Mission views as an audit function". Nevertheless, as stated in our finding, we believe the Mission should be more involved in periodic field checks of expenditure reports. Such tests are a management responsibility that cannot be absorbed by the Office of Audit.

In July 1980 the Mission informed the GOP to submit the following data for each local currency financed project: (a) a no-pay final voucher; (b) quarterly progress and financial reports; and (c) a completion of project report. The USAID/Controller's Office has also assigned a senior foreign service national employee to visit the managers of terminating projects to assure compliance with the project agreement in relation to financial and other reports. This action was made possible as a result of the reduced staff workload caused by the current phasedown status of the Mission.

As a result of this Mission action, and since most projects were terminating and/or terminated, we do not consider a recommendation necessary.

USAID/Pakistan
Summary of Project Financial Status
U.S.-Owned Local Currency Activities
February 1, 1971 to June 30, 1979
(Rupees 000)

EXHIBIT A
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<u>Funding Source, Project No. and Title</u>	<u>Agreement Number/Date</u>	<u>Total Obligation</u>	<u>Released to GOP</u>	<u>Retained by USAID</u>	<u>Balance to be released to GOP</u>	<u>Cumulative Expendi- tures Reported</u>	<u>Out- standing Releases</u>
<u>Section 104(f) "Mondale Rupees"</u>							
391-0139 Malaria Control	76-5	Rs. 129,138	Rs. 179,138	Rs. -	Rs. -	Rs. 179,138	Rs. -
391-0296 Agricultural Research	71-14	3,400	3,400	-	-	2,535	865
	72-1	7,600	7,600	-	-	866	1,732
	74-4	53,533	36,290	10,000	7,212	31,419	14,871
	78-1	1,000	1,000	-	-	706	797
391-0433 Dryland Agriculture Development	75-1	23,700	7,800	4,596	11,304	9,499	2,897
391-0453 Pakistan Institute of Development Economics (PIDE)	79-1	20,000	-	-	20,000	-	-
Sub-Total		<u>Rs. 233,338</u>	<u>Rs. 180,728</u>	<u>Rs. 14,596</u>	<u>Rs. 36,514</u>	<u>Rs. 173,663</u>	<u>Rs. 21,161</u>
<u>Section 204 Rupees</u>							
391-0296 Agricultural Research	73-12	Rs. 6,000	Rs. 2,400	Rs. 3,600	Rs. -	Rs. 5,742	Rs. 258
204-76-2 Study of Fertilizer Distribution	12/18/75	1,193	1,193	-	-	1,073	120

EXHIBIT A
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<u>Funding Source, Project No. and Title</u>	<u>Agreement Number/Date</u>	<u>Total Obligation</u>	<u>Released to GCP</u>	<u>Retained by USAID</u>	<u>Balance to be released to GCF</u>	<u>Cumulative Expendi- tures Reported</u>	<u>Out- standing Releases</u>
<u>Section 774 Rupees (Cont'd)</u>							
704-76-4 Integrated Rural Development Program (IRDP)	9/30/76	Rs. 1,143	Rs. 571	Rs. -	Rs. 572	Rs. 571	Rs. -
704-76-5 Cuetta Warehouse	9/30/76	2,787	2,508	-	279	1,363	1,142
704-77-1 On-Farm Water Management	12/29/76	1,346	515	831	-	1,287	64
Sub-Total		<u>Rs. 5,275</u>	<u>Rs. 7,187</u>	<u>Rs. 4,431</u>	<u>Rs. 851</u>	<u>Rs. 13,028</u>	<u>Rs. 1,507</u>
Total - Projects Audited		<u>Rs. 745,877</u>	<u>Rs. 187,415</u>	<u>Rs. 19,027</u>	<u>Rs. 39,365</u>	<u>Rs. 183,671</u>	<u>Rs. 27,751</u>
- Projects Not Audited		49,628					
Grand Total - All Rupee Funded Projects		<u>Rs. 295,735</u>					

LIST OF REPORT RECIPIENTS

USAID/Pakistan

Director 5

AID/W

Deputy Administrator (DA/AID) 1

Bureau For Asia

Assistant Administrator (AA/ASIA) 5

Office of Pakistan, Nepal and Sri Lanka Affairs (ASIA/PNS) 1

Audit Liaison Officer 1

Bureau For Development Support

Assistant Administrator (AA/DS) 1

Office of Development Information and Utilization (DS/DIU) 4

Bureau For Program and Policy Coordination

Office of Evaluation (PPC/E) 1

Office of Legislative (AA/LEG) 1

Office of General Counsel (GC) 1

Office of Financial Management (FM) 1

IDCA Legislative and Public Affairs Office 1

Office of the Auditor General

Auditor General (AG) 1

Communications and Records Office (AG/EMS/C&R) 12

Policy, Plans and Programs (AG/PPP) 1

Area Auditor General

Area Auditor General/Washington 1

Area Auditor General/East Africa 1

Area Auditor General/East Asia 1

Area Auditor General/Egypt[†] 1

Area Auditor General/Latin America 1

OTHER

General Accounting Office (GAO/W) 1

Inspection and Investigations Staff (AG/IIS/W) 1

New Delhi Residency 1