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AUDIT OF
PROPERTY MANAGEMENT UNDER
USAID/EGYPT'S BASIC EDUCATION
PROJECT NO. 263-0139
Audit Report No. 6-263-87-8
May 31, 1987

UNITED STATES GOVERNMENT
memorandum

DATE: May 31, 1987
REPLY TO: Joseph R. Ferri, RIG/A/Cairo
ATTN OF:
SUBJECT: Audit Of Property Management Under USAID/Egypt's
Basic Education Project No. 263-0139
TO: Mr. Frank B. Kimball, Director USAID/Egypt

This report presents the results of audit of property management practices under USAID/Egypt's Basic Education Project No. 263-0139. The audit showed that AID regulations were being followed, but some of the equipment procured was not suitable for the project. Also, problems existed within the property management system as to proper accountability and to nonutilization of equipment. These problems should be resolved before AID proceeds with the final \$10 million authorized for commodity purchases. Three recommendations were made to address the problems. Based on USAID/Egypt's response to the draft report, the first two were closed upon issuance of this report.

Please provide us within 30 days your written comments on actions planned or taken to close the third recommendation. We appreciate the cooperation and courtesy extended to our staff during the audit.

Background

The Egyptian Ministry of Education (MOE) is engaged in an effort to upgrade the quality and structure of basic education in Egypt. AID agreed to assist the MOE in its efforts through the Basic Education Project. Under a grant agreement, originally signed in August 1981, AID obligated a total of \$105 million through September 1, 1986. The total life-of-project authorization is \$190 million.

Of the total \$105 million obligated, \$80.3 million was for school construction and furniture while \$20 million was for instructional materials and equipment. As of September 1, 1986, a total of \$85 million remained unobligated. That sum will be used for building additional classrooms, the purchase of \$10 million of additional instruction materials and equipment, and technical assistance and other project activities.

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By September 1, 1986, the Ministry of Education had virtually completed procurement (\$19.6 million disbursed) of AID's \$19.8-million commitment under the \$20-million obligation for educational materials and equipment. All purchases in 15 separate categories such as science, home economics, carpentry and horticulture were made under MOE Requests For Quotation (RFQ's) and AID direct Letters of Commitment (L/Com's) to U.S. suppliers. Commodities arriving in country were received by two warehouses, Alexandria and Damanhour, before distribution to governorates and to some 15,000 primary and preparatory schools.

Audit Objectives And Scope

The Office of the Regional Inspector General for Audit/Cairo made a limited scope economy and efficiency audit of the Basic Education Project. The audit was limited to an examination of property management under the project because the construction component, the major activity of the project, was covered in a separate audit report (see Audit of School Construction under USAID/Egypt Basic Education Project, Audit Report No. 6-263-87-5, April 27, 1987).

The objective of this audit was to determine whether AID-financed property was procured and accounted for in accordance with AID regulations, and whether the property was effectively used as intended under the Grant Agreement.

Most audit work was done in January and February 1987. The audit covered procurements under the project (\$19.6 million disbursed) through September 1, 1986 on a test basis because of the extremely wide distribution of commodities to some 15,000 schools throughout the country. The audit approach was to visit governorates, review property management, account for items received and distributed, and visit selected schools to determine utilization. Visits were made to both main warehouses receiving property arriving in country, to 62 schools in 12 governorate educational zones, and to Ministry of Education offices in Alexandria and Cairo dealing with project property. The audit was made in accordance with generally accepted government auditing standards.

Results Of Audit

AID-financed instructional materials and equipment were procured in accordance with AID regulations, all from U.S. suppliers; but some of the equipment procured was not suitable for the project. Also, the Ministry of Education's property management system was deficient in warehouse

accountability and in preventing waste from nonutilization or underutilization of materials and equipment purchased for project use. The Ministry of Education had no internal review process in place such as utilization reports or other means to identify and resolve problems with the use of instructional materials and equipment. Also, closer monitorship by USAID/Egypt was needed of the Ministry's use of equipment.

1. Better Warehouse Accountability Was Needed - The Ministry of Education did not maintain proper accountability records of the \$20-million, AID-financed instructional materials and equipment received in two main warehouses. The Grant Agreement (Standard Provision Annex) required the Grantee to show, without limitation, the receipt and use of goods and services acquired under the grant. Warehouse storekeepers said they were unfamiliar with handling AID commodities, and thus were unable to maintain accountability records to the extent required. This condition placed commodities at risk to unauthorized use.

Discussion - Warehouse storekeepers had no means of specifically identifying commodities delivered from the port of Alexandria to their warehouses because: (1) they did not receive copies of shipping documents; (2) the commodities were received in shipping containers and not in identifiable units detailed in suppliers' invoices and packing lists; and (3) they were not familiar with the types of commodities received. Thus, the storekeepers did not have appropriate receiving records for the commodities shipped to their warehouses.

The storekeepers also did not keep an official record showing commodities issued from the warehouses, although they did have copies of individual slips showing issues of warehouse stock to governorates. In effect, the storekeepers had to gather all issue slips scattered throughout the warehouses to reconstruct distribution of property to various governorates.

Because there was no record of commodity receipts to compare with commodity issues, storekeepers were uncertain that all issues were accounted for after the distributions to governorates. As an example, 900 packages in the poultry category valued at \$14 thousand were shipped to Egypt by an American supplier. The shipment was not recorded in any warehouse receiving record. Warehouse issue slips accumulated by the storekeeper showed that 755 packages were distributed to governorates, but copies of issue slips at

the Ministry of Education, Cairo showed 785 packages were distributed. There was no evidence of a reconciliation to account for the total shipped or the difference.

Storekeepers were aware of shortcomings in their accountability, but were unable to overcome the problem of specifically identifying and inventorying commodities received without technical help from the MOE. Assistance to warehouse storekeepers should be provided as needed to identify, inspect, and record commodities received and distributed. This would permit better compliance with the Grant Agreement, which requires the Grantee to show without limitation the receipt and use of goods and services, and would establish the internal controls needed to avoid placing commodities at risk to unauthorized use.

Recommendation No. 1

We recommend that USAID/Egypt have the Ministry of Education maintain proper accountability and control of AID-financed equipment received at the two main warehouses through a method of identification, verification with shipping documents, and recording of items received and issued from the warehouses.

Recommendation No. 2

We recommend that USAID/Egypt arrange with the Ministry of Education to provide technical assistance to the main warehouse storekeepers in maintaining proper accountability records.

2. AID-Financed Materials And Equipment Were Not Effectively Utilized - The limited tests performed at 62 out of 15,000 schools covering all 15 categories of commodities showed that the Ministry of Education had not effectively used instructional materials and equipment purchased for the project. Some equipment was not distributed from warehouses, while other equipment delivered to schools remained unused or underused. The Ministry's property management system had no internal review process to identify and resolve problems with equipment, nor to show equipment usage, a requirement under the Grant (Standard Provisions Annex). Unused equipment results in a waste of project resources. We found patterns of such waste through nonuse of various school equipment.

Discussion - Problems with utilization began at the warehouse level. Some equipment had not been distributed to governorates more than a year after arrival in Egypt. A

shipment of 2,000 slide projectors valued at \$577,000 (\$288 each), which arrived in country during August 1985, still remained in the Damanhour warehouse when we first visited there on October 15, 1986, as were 358 sewing machines valued at \$20,000 (\$56.00 each), which arrived in country in February 1985. During our second visit on January 25, 1987, the warehouse still had 165 slide projectors and 302 sewing machines on hand. The Ministry of Education in Cairo explained that distribution of those items to the governorates was delayed because it had been heavily involved in redistributing more than 100,000 maps that had been improperly packaged by the U.S. supplier and inadvertently distributed to the schools. In total, the value of equipment still in the Damanhour warehouse in January 1987 was about \$83,000.

Some equipment issued from the main warehouses to governorates was not distributed from governorate warehouses to schools. In the Cairo West educational zone, there were 25 slide projectors, 35 stoves, and 5 home economics packages in the warehouse undistributed. In the Old Cairo educational zone, 16 sewing machines, 5 overhead projectors, 21 stoves, and miscellaneous items remained undistributed because schools did not come to pick up their allocation. The schools claimed that they had no room or storage space, and that they did not want to be held accountable for items which could not be stored in a safe place. Furthermore, no funds were available to purchase storage cabinets.

The condition of inadequate storage space was noted in an annual report (October 1986) of the technical assistance contractor, Creative Associates, Inc.. The report stated, "There is a clear and present need for work shops and adequate storage space and storage facilities in the schools."

Further problems existed within at least 8 of the 15 categories of materials and equipment distributed to schools. AID's project paper (2nd amendment) reported that "Many teachers do not know how to utilize the equipment properly." Our visits to schools confirmed this statement.

In the 62 schools visited in 12 governorate educational zones, there were patterns of equipment nonuse. Overhead projectors had been shipped with American-type plugs which did not fit into Egyptian electrical outlets. No adapters were used; instead, bare wires were attached to the plugs and then placed into the outlets, resulting in hazardous conditions and erratic current. Some schools had no

electricity to operate the projectors, sewing machines, or power tools received while other schools with electricity lacked equipment. Schools receiving projectors had no projection screens. Schools having instruction manuals did not use them because they were written in English only, and no translation into Arabic was available.

Stoves (3 burner table model) were one other item showing a pattern of nonuse. A total of 5,000 stoves valued at \$135,000 were shipped to Egypt, but they were not being used because they were designed for connection to pipeline gas, whereas schools had only tanked gas (Butagas) when available. Schools did not have adapters to make proper modifications for receiving Butagas. Schools also claimed that the AID-supplied stoves were not needed because local ones were available and more acceptable. In one governorate, for example, five of seven schools visited received AID-supplied stoves but they were not being used. The same pattern existed in other governorates. Although some equipment, such as sewing machines, showed a pattern of good usage, problems existed with utilization of other equipment categories as follows:

- Dairy. Ice cream makers were not being used. Schools reported that the hand-cranked models were not suitable; better ones with motors were available locally. Also, the units were not suitable for the cream in Egypt, and ice was not readily available. A total of 7,740 units were shipped under one RFQ (Request For Quotation) and 900 under another RFQ at a cost of \$95,040.
- Poultry. Schools found that the incubator units were impractical because they could not rely on a steady supply of electricity, and eggs suitable for hatching were not readily available. A total of 2,160 units were shipped to Egypt under the two project RFQs at a total of \$54,551.
- Horticulture. Implements were not sturdy enough for soil conditions in some parts of Egypt such as the Delta region. A total of 8,640 units costing \$112,193 were shipped.
- Carpentry. Workshop space was not available in some schools. Also, tools were too heavy for primary school students. A total of 8,590 units costing \$1,596,175 were shipped.

- Bricklaying. Tools were too large and heavy. A total of 850 units costing \$61,750 were shipped.
- Electrical. Some schools had no curriculum or electricity to benefit from this procurement. A total of 8,590 units costing \$1,005,662 were shipped.

The Ministry of Education did not have an internal review process in place such as utilization reports or other means to identify problems with use of instructional materials and equipment, or to redistribute nonused equipment among the schools. Clearly, some of the items were questionable in terms of their suitability for the Egyptian basic education system. Ministry of Education officials explained that commodity requirements were determined at the school and local level and then reviewed by the Ministry before RFQs were prepared. These procurements were approved by USAID/Egypt. The audit did not establish the actual basis for commodity selection but noted that similar education materials and equipment were acquired under an earlier Commodity Import Program allocation. Thus, we concluded that the Ministry determined at least some requirements based on previous procurements rather than actual needs.

Comments on the Ministry of Education's property management system were made by Creative Associates in its 3rd annual report of October 1986. The Contractor stated, "An explicit examination should be made of the official system in use in the governorates and their schools for the distribution, assignment, redistribution, inventory (record keeping), maintenance, repair and replacement of equipment to the end that efficient and effective systems can be designed, tested and put in practice. Schools also should have only the equipment they actually need. The excess equipment in some should be redistributed to those that are short."

In sum, better control over commodity records and better identification of problems with equipment utilization were needed to meet the requirements of the Grant Agreement and to avoid waste of valuable resources. The Grantee is required to maintain books and records to show, without limitation, the receipt and use of goods and services acquired under the Grant (Standard Provisions Annex). Closer USAID/Egypt monitoring would assist the Government of Egypt in meeting this requirement under the Grant. According to AID Handbook 15 (Appendix K), project officers have the ultimate responsibility for ensuring that project commodities financed by AID are effectively used in the project and that project objectives are being met.

Under the Grant Agreement's second amendment, AID budgeted an additional \$10 million for materials and equipment. USAID/Egypt should defer the procurement until it has assurance that an effective property management system exists which provides assurance that project commodities are properly accounted for and used as intended for project purposes.

Recommendation No. 3

We recommend that USAID/Egypt review the Ministry of Education's property management system for suitability, accountability and usage of equipment procured; and defer approval of the procurement of the \$10 million of additional equipment until assured that an effective property management system is working, and that nonused equipment has been redistributed as appropriate.

USAID/Egypt's Education Office agreed with the intent and thrust of the three audit recommendations. In its response to the draft report, the Education Office reported certain actions already taken in addition to actions to be taken. Actions already taken include:

- Establishment of a GOE "sub-committee for equipment and commodities" under a "Project Management committee."
- Agreement with the head of the "sub-committee" to train storekeepers in identifying and inventorying commodities procured under the project.
- Notice to the GOE that \$10 million will be deferred until USAID is assured that an effective property management system is working and that nonused equipment has been redistributed.
- Establishment of a "training sub-committee" to train teachers in the use of equipment for the practical subjects. The sub-committee held its first meeting on May 5, 1987.

USAID/Egypt actions to be taken include:

- Monitoring the "sub-committee for equipment" and its training program for storekeepers to improve identifying and inventorying commodities received to ensure accountability and control of AID-financed commodities.

- Monitoring redistribution of the equipment among the schools in the different governorates.
- Issuing a Project Implementation Letter (PIL) deferring the use of \$10 million until USAID/Egypt's assessment of a property management system is completed.
- Establishing within the Project Management Committee an internal review process to help identify and resolve problems with equipment use.

The full text of USAID/Egypt's response is attached to this report as Appendix 1. Recommendation Nos. 1 and 2 were closed upon issuance of this report because a subcommittee has been established to train storekeepers in maintaining accountability of AID-financed property, and because USAID/Egypt reported it will monitor the subcommittee's activity. Recommendation No. 3 will be closed upon issuance of the appropriate PIL.

memorandum

DATE: May 25, 1987

REPLY TO
ATTN OF:Mahmoud Gamal El Din, HRDC/E/Stephen H. Grant ^{NG} _{SA/OD/HRDC/E}

APPENDIX 1

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SUBJECT:

Response to Draft Audit Report on "Property Management under the Basic Education Project No. 263-0139" of April, 1987.

TO:

Joseph Ferri, RIG/A/Cairo

THRU

FM/FA: Thomas Johnstone *TJ*I. Introduction

The heart of the audit report consists of three recommendations:

- (1) Maintaining proper accountability and control of AID-financed equipment received by Ministry of Education (MOE) at the two main warehouses and issued from the warehouses to the 26 governorates.
- (2) Providing technical assistance to the main warehouse storekeepers in maintaining proper accountability records.
- (3) Reviewing the MOE's property management system for suitability, accountability and usage of equipment; and deferring procurement of the \$10 million of additional equipment until assured that an effective property management system is working and that non-used equipment has been redistributed as appropriate.

The Education Office agrees with the intent and thrust of the three recommendations. Our office is grateful for the audit report, which will be evoked frequently in our discussions with the MOE in an attempt to obtain better performance by MOE, better usage of equipment, and more proper accountability of records.

Notwithstanding our agreement with audit recommendations, the Education Office has some general and specific comments to make regarding the audit report.

II. General Comments

First, in recognizing that some faults exist, we should not lose sight of the positive aspects, such as:

1. AID-financed instructional materials and equipment were procured in accordance with AID regulations and practices;
2. The commodity procurement program was completed more than six months ahead of schedule;

3. Unit costs for large quantity purchases were extremely low;
4. "The fact that some schools made excellent use of the equipment and demonstrated high student achievement in practical skills shows that the potential exists for better results from the provision of equipment" (October 1986 Evaluation Summary, p. 8).

Second, project evaluation constitutes one mechanism at USAID's disposal for correcting areas in project implementation. The first evaluative research into the use of Basic Education Project financed equipment began more than a year after the date of the first Project Agreement, August 1981. Initial findings and recommendations were not issued until late 1984, that is, after the procurement of the first two rounds of equipment via the project. Consequently, evaluation results may have been late, but they have been helpful. In the 1985 plus 1986 annual evaluation reports, we had confirmation from our project evaluators that several aspects of the commodity procurement program required review. The audit cites the 1986 evaluation report on pages 8 and 11.

Evaluation reports included such warnings to us as the following:

"More equipment is needed to complete the amount needed by schools in the three practical fields and in science. Current distribution practices in the governorates are ineffective, inefficient, and unsystematic" (October 1986 Evaluation, p. I-36).

A year earlier, however, we had no such cause for concern. "The central purchasing and distribution system is working very well--thanks to the dedicated Ministry officials who devised the system and oversee its operation" (September 1985 Evaluation, p. III-38).

Based on the evaluation reports, USAID insisted on a Condition Precedent for further instructional equipment and materials disbursement of funds in its 1986 Project Grant Agreement Amendment.

"Conditions Precedent concerning GOF support for utilization of instructional equipment and materials.

Prior to any disbursement of funds under the Present Agreement for instructional materials and equipment, the cooperating country shall, except as the Parties may otherwise agree in writing, furnish to AID in form and substance satisfactory to AID:

Evidences that recommendations of the evaluation reports are taken into consideration and that the following three necessary actions are being taken to ensure effective utilization and maintenance of the instructional materials and equipment:

1. Train in-service and pre-service teachers in the use of AID-funded equipment.

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2. Maintain recurrent expenses budget (2nd Chapter) to cover purchase of adequate materials used in practical subjects, specifically provision of L.E. 60 per preparatory class per year and L.E. 40 per primary class per year.
3. Assure that funds for maintenance of equipment are provided adequately."

The audit does not acknowledge this Condition Precedent (Second Project Paper Amendment p. 76) as a step project management took in July 1986 to improve future commodity procurement.

A third general comment regards the trade-off between ordering vast quantities of stock at one time for a low price versus making successive orders of smaller quantities at a higher price. Although project management realized that there would be greater risk of storage and distribution difficulties with a mammoth order, it consciously made the decision to order large quantities to thus benefit from what were unusually low prices (for example, an imported stove for \$20 (LE 16 at the time). A considerable amount of USG money was saved through the highly competitive prices obtained through large orders.

III. Specific Comments

P. 10. "Carpentry and Bricklaying". MOE experts point out that they intentionally ordered tools smaller than regular size. They do not agree that tools are too heavy for primary students. They do concede, however, that the first of the two CIP procurements made before the project procurements had contained some heavy tools.

P. 11. "Earlier CIP allocation and UNICEF." The audit claims that some commodity purchases under the project were made based on what had been ordered in the past, rather than on actual needs. There is some truth to this statement, but much which is inaccurate. The UNICEF commodities list, for example, included only 4 "packages:" carpentry, home economics, science, and horticulture. The subsequent project list included 15 packages. Consequently, considerable new thought went into the commodity orders.

Materials ordered in one round were not necessarily ordered in the next. The electrical saw, for instance, was eliminated after the first CIP round. The number of screwdrivers per kit was reduced from 6 to 3. Science charts and slides were procured only in the last round. Such modifications were the result of discussions held between MOE subject matter supervisors and teachers who reported their experience using commodities in the classroom.

IV. The proposed system:

A sub-committee for equipment and commodities has been established under the MOE "Project Management Committee" to manage this activity. The proposed system will be as follows:

- (1) The sub-committee will notify the Customs Clearance Office (CCO) in Alexandria and the two warehouses of the commodities shipped and the number of packages. The original concerning the shipping documents is sent to the CCO in Alexandria.

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- (2) Two or more members of the sub-committee will be present at the clearing of commodities through customs. This process includes inspecting a specimen of the packages to ensure that the items listed are included.
- (3) The sub-committee members will supervise loading the commodities onto the trucks for transportation to the warehouses. Then they will visit the two warehouses to make sure that commodities have arrived.
- (4) A monthly report will be sent from the warehouses to MOE to report on distribution and on items remaining at the warehouses.
- (5) Items to be procured will be ones that cannot be locally manufactured.
- (6) Procurement may take place in more stages, rather than at one time as the storing capacity of the warehouse is limited.
- (7) 10 percent of the total contract value with the suppliers will be deducted and will not be paid until the MOE confirms delivery.
- (8) Semi-annual reports will be sent from the governorates to the MOE as a part of the internal review process. These reports will comment on the different types of equipment, their use, their appropriateness, and suggestions for better performance.

V. Actions already taken

Meetings have been held with the MOE officials, resulting in the following:

1. Establishment of a "Project Management Committee" in April, 1987 to manage the Basic Education Project as a whole.

Under this committee, there is a "sub-committee for equipment and commodities". This sub-committee will be responsible for new rounds of procurement.

There is a sub-committee for training, which will use funds under the Basic Education Project (teacher education component) to train teachers in the use of equipment for the practical subjects. This sub-committee held its first meeting on Monday, May 5, 1987. The USAID project officer attended the meeting.
2. The First Undersecretary responsible for the project sent a letter on March 30, 1987 to all 26 governorates informing them of the non or under-utilization of some of the equipment and instructing them to redistribute the non-utilized items to schools where they can be used efficiently. (A copy of this letter is in our project files.)
3. The MOE has been informed in meetings (and will be notified by a PII, shortly) that the \$10 million will be deferred until AID is assured that an effective property management system is working and that non-used equipment has been redistributed.

4. An agreement has been reached with the head of the sub-committee for equipment that the storekeepers (not only in Alexandria and Damanhour but in all 26 governorates) should be trained in identifying and inventorying the type of commodities procured under the Project.
5. The head of the equipment sub-committee has been informed that the equipment that is still in the Beheira (Damanhour) warehouse (i.e., 165 slide projectors and 302 sewing machines) should be distributed to the schools that were built under the project and have not received any equipment since they were recently opened.

VI. Actions to be taken

1. Monitor the study that will be made by MOE to assess the equipment and its utilization. (Recommendation # 3).
2. Monitor the training sub-committee and its training programs for teachers. (Recommendation # 3).
3. Monitor the redistribution of the equipment among the schools in the different governorates. (Recommendation # 3).
4. Monitor the equipment sub-committee and its training program for storekeepers to improve identifying and inventorying commodities received to ensure accountability and control of AID-financed commodities. (Recommendations # 1 and # 2)..
5. Monitor the distribution of equipment from the Damanhour warehouse to the newly built schools under the project. (Recommendation # 3).
6. Encourage local production especially of charts and slides as well as simple tools such as carpentry, electricity and bricklaying tools.
7. Monitor the translation of manuals into Arabic. (Recommendation # 3).
8. Increase the number of visits by AID project officer to schools to follow up on the use of equipment.
9. Send a PIL to MOE to inform them of deferring the use of the \$10 million until the assessment is completed, an effective property management system is in place, and until the non-used equipment has been redistributed as appropriate. (Recommendation # 3).
10. Monitor the purchase of outlets for projectors and valves for stoves wherever they are not used.
11. Establish with the Project Management Committee an internal review process to help identify and resolve problems with equipment use. (Recommendation # 3).

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12. Establish with the Project Management Committee and its equipment sub-committee a new system of procurement where commodities would not all be procured at the same time, and where some MOE officials be available at the customs clearance stage. (Recommendation # 3).
13. An assessment of the utilization of the equipment will be made by the MOE under the R and D component of the Basic Education Project. The Ministry has already started planning this activity. Questionnaires are being designed. Nevertheless, the actual start of collecting data will be at the beginning of the school year 1987/88.

This study will give the MOE and AID a more specific idea of:

The use of the different types of equipment; equipment that is unused and reasons why; teachers training and ability to use the equipment; equipment that was not previously procured and is needed; equipment that needs to be redistributed; etc.

14. The outlets for the projectors will be procured for a safer use of projectors.

APPENDIX 2

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