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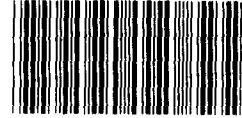


UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

HUMAN RESOURCES  
DIVISION

DECEMBER 31, 1984

B-217450



125937

The Honorable John N. Erlenborn  
Ranking Minority Member  
House Committee on Education and Labor

Dear Mr. Erlenborn:

Subject: How OSHA Monitors and Controls Its  
New Directions Program (GAO/HRD-85-29)

This is in response to your November 1, 1983, letter and a subsequent meeting with the committee staff on November 29, 1983, requesting us to provide you information on how the Occupational Safety and Health Administration (OSHA) assures that funds under its new directions program are spent as intended. You also wanted to know

- why OSHA stopped using a peer review process under which persons affiliated with grant recipients evaluated applicants for new grants and grantee performance and whether this was a good system;
- the amount of program funds received by each of the four types of recipients--labor organizations, educational institutions, business associations, and other nonprofit organizations;
- whether and, if so, why business associations are reluctant to apply for grants, and what can be done to make grants more attractive to business associations;
- what other organizations participated with OSHA in funding the grants;
- what percentage of grant funds are used for salaries and how much time grantee personnel spend working on grant-related activities; and
- what actions OSHA had taken to investigate and resolve concerns that a specific grantee was inappropriately spending grant funds.

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OSHA MONITORING AND CONTROL OVERNEW DIRECTIONS GRANTSINTRODUCTION

New directions grants are made under section 21 of the Occupational Safety and Health Act of 1970, which requires the Secretary of Labor to (1) provide programs to educate and train employers and employees to recognize, avoid, and prevent unsafe or unhealthful working conditions, and (2) consult with and advise employers and employees on effective means for preventing occupational injuries and illnesses. The goals of the new directions program are (1) to develop grant recipients' capability to provide safety and health training, education, and related services; (2) to develop recipients' abilities to continue their programs after OSHA funding is completed (self-sufficiency); and (3) to attain correction of safety and health hazards.

The program offers two types of grants--planning and developmental. Planning grants are awarded for not more than 1 year and for a maximum of \$50,000. Planning grants are intended to assist organizations that demonstrate the potential to provide safety and health training, but which need to assess their capabilities, needs, and priorities, and formulate objectives before beginning a full-scale developmental program.

Developmental grants may extend up to 5 years with no maximum funding level. They are designed to assist organizations that have established a training and education capability, but need to continue these activities to develop centers of occupational safety and health expertise. Developmental grants are renewed annually, subject to the availability of funds and successful completion of approved objectives.

Originally, OSHA awarded grants to four categories of recipients--labor, employer, educational, and other nonprofit. In October 1983, OSHA changed the eligibility requirements making educational and other nonprofit organizations ineligible to apply for grants unless they were previously approved to receive developmental grants. OSHA created a new category, called consortia, in which organizations may jointly apply for and share grant resources; however, a consortium must have either a labor or an employer organization as a member. Educational or other nonprofit organizations may be members of a consortium, but the labor or employer organization member must assume responsibility for submitting the proposal and administering the grant.

New directions grants are made to nonprofit organizations to enable them to develop occupational safety and health educational materials and programs, conduct training programs, provide technical assistance to employers and employees, and design strategies to resolve specific occupational safety and health problems.

From program inception in 1978 through fiscal year 1984, about \$65.6 million was awarded to 188 new directions grantees. OSHA provided about 78 percent of the grant funds. The remaining funds were provided by the National Cancer Institute, the National Institute for Occupational Safety and Health, the Federal Emergency Management Agency, and the National Institute of Mental Health.

To help ensure that program funds are properly used (1) OSHA personnel examine and evaluate grant applications to determine whether applicants' proposals are consistent with program goals and (2) OSHA regional office program and financial representatives monitor new directions grantees through desk reviews of grantee reports and instructional materials and site visits. Also, OSHA requires that grantees be audited periodically by independent auditors.

OSHA formerly used a peer review process to help evaluate grantees. However, in 1981 OSHA abolished the peer review process to reduce costs, to increase its internal oversight of the program, and to avoid potential conflicts of interest among peer reviewers as they sometimes reviewed each others' applications and activities.

Forty-seven percent of grant funds have been awarded to labor organizations. Business associations were awarded 12 percent of grant funds, educational associations were awarded 29 percent, and other nonprofit organizations were awarded 12 percent. An OSHA official said she had met with an organization of business trade associations to make them aware of the new directions program and to encourage them to participate. According to OSHA officials, business associations seem to have been reluctant to apply for grants because of the federal recordkeeping, reporting, monitoring, and auditing requirements. We note, however, that of the 26 new grantees approved in February 1984, 14 were labor organizations and 12 were business associations. Grant awards to the labor organizations totaled \$884,000 and the awards to business associations totaled \$510,000.

About 64 percent of federal new directions grant funds were budgeted for salaries and related fringe benefits. The grantees' budgets designated a percentage of each person's time that

was intended to be spent on grant activities. However, OSHA representatives said it was not practicable to verify that the amount of time each person charged to the grant was actually spent working on grant activities because such verification would require continuous daily monitoring by OSHA personnel.

The results of our examination of the committee's concern that a specific grantee had inappropriately spent grant funds were reported orally to the committee, and we have not included those results in this report. (See enc. I for a more detailed discussion on the results of our work.)

As requested by your office, we did not obtain written comments from the Department of Labor. However, a draft of the report was submitted to the Department for review and oral comment, and the Department advised us that it had no comments.

We are sending copies of this report to the House and Senate Committees on Appropriations, the House Committees on Government Operations and on Education and Labor, the Senate Committees on Governmental Affairs and on Labor and Human Resources, and other interested parties.

Sincerely yours,

A handwritten signature in cursive script that reads "Philip Bernstein" followed by a slanted line and the word "for".

Richard L. Fogel  
Director

Enclosures - 2

OBJECTIVES, SCOPE, AND METHODOLOGY

Our review was conducted in accordance with generally accepted government auditing standards. To determine the objectives, authority, and background for the new directions program, we reviewed pertinent legislation and OSHA regulations and instructions, and we interviewed OSHA officials. To assess OSHA's internal controls over the new directions program, we reviewed OSHA's processes for evaluating grant applications and monitoring grantees' activities. We also reviewed the results of grant audits. To develop information on funding new directions grantees and salaries and time spent on grants, we compiled data from the OSHA Training Institute and specific grant records at three OSHA regional offices visited.

We performed our work at OSHA headquarters in Washington, D.C., and OSHA's Chicago, Atlanta, and Philadelphia regional offices. We selected the Chicago region because the specific grant we were asked to examine was administered by that region, the Atlanta region because OSHA suggested that the Chicago region was not representative and suggested the Atlanta region to add perspective to our study, and the Philadelphia region because it has more new directions grants than any other region. We also performed work at the OSHA Training Institute in Des Plaines, Illinois, because that office has responsibility for providing overall policy guidance and supervision of the new directions grants.

The three OSHA regions we reviewed administered 52 of the total 93 new directions grants that were active as of December 31, 1983. OSHA funding for the 52 grants was \$3.4 million, or 58 percent of OSHA's total funding of \$5.9 million for the 93 grants. The 1983 grant year covered a 12-month period that ended at different times during calendar year 1983.

At the time of our review, which started in February 1984, 49 of the 52 grants remained active in the three regions--7 in Atlanta, 14 in Chicago, and 28 in Philadelphia. We reviewed the 21 grants in the Atlanta and Chicago regions and a random sample of 10 of the 28 grants in the Philadelphia region.

In February 1984, OSHA approved grant awards to 26 new recipients. We obtained information relating to the receipt and review of applications in connection with these awards, but did not review OSHA's monitoring of these grantees because they were new to the program at the time of our review.

CONTROLS OVER THE NEW  
DIRECTIONS PROGRAM

OSHA relies on three processes to help assure that new directions funds are spent for their intended purposes: (1) the grant approval process, (2) OSHA's monitoring of grantees, and (3) grantee audits. The grant approval process is intended to select applicants' proposals which indicate the greatest potential for achieving program objectives. OSHA's monitoring is intended to ensure that the program is conducted in the most economical, efficient, and effective manner. Audits are performed to test the fiscal integrity of financial transactions as well as compliance with the terms and conditions of the federal grants and other agreements. OSHA's monitoring and independent audits indicated that the 31 grantees included in our review generally complied with their grant commitments.

Grant approval process

OSHA's regional offices are responsible for receiving and reviewing grant applications. The application describes the training courses to be developed and presented; who will attend the training courses; and the qualifications and experience of key persons involved in the training programs. In their review of grant applications, regional offices are required to consider several factors including (1) evidence of applicants' technical, professional, and managerial expertise; (2) reasonableness of budgets and soundness of proposed work plans; and (3) the amount and proportion of total project funds that grantees will contribute.

OSHA regional offices must submit the results of their reviews and recommendations to OSHA's Training Institute staff which compiles and presents the regions' recommendations to a management review committee, chaired by the Assistant Secretary for Occupational Safety and Health. The committee reviews the recommendations and makes final awards. This same process is used to determine annual grants for previously approved grantees.

In February 1984, OSHA approved 26 new grant recipients. Seventy-one organizations had applied for the grants. Of these, 1 withdrew its application and 12 were declared ineligible to participate in the program. These 12 did not meet OSHA's eligibility criteria requiring that new directions grantees be (1) labor unions, (2) business associations, or (3) consortia having a labor union or business association as a member.

Of the remaining 58 applications, OSHA regional administrators recommended 39 for approval. The regions did not recommend the remaining 19 for approval because, among other reasons, the (1) applicant proposed to make extensive use of contractor services rather than develop in-house expertise which is a major objective of new directions grants, (2) application was not prepared well and did not clearly define the program to be developed, (3) proposed training program involved a limited geographical coverage or a small targeted population, (4) proposed training program involved hazards about which much was already known and programs were already in place to resolve those hazards, and (5) applicants' project directors were inexperienced or lacked expertise in the subject area.

Of the 39 recommended for approval by regional administrators, the management review committee awarded 24 grants. The remaining 15 applicants were not awarded a grant because: 8 applications were for target populations that had already received training under other OSHA grants or programs; 3 applications were the lowest ranked and funding limitations precluded awards to them; 3 were for training target populations whose coverage under the Occupational Safety and Health Act was uncertain; and 1 application was submitted by an ineligible applicant who should have been excluded along with those 12 previously mentioned.

The management review committee awarded the 24 applicants \$1.3 million--32 percent less than the \$1.9 million recommended by the regional administrators. The management review committee also awarded grants totaling \$84,000 to two applicants who were not recommended for approval by regional administrators. The committee decided to award these grants in order to provide needed training to construction workers in two geographic areas where fatalities had recently occurred.

Prior to 1981, OSHA used "peer" reviewers to help evaluate new grant applications, to recommend whether to continue funding previously approved grants, and to monitor grant recipients. According to a Department of Labor representative, a former Assistant Secretary for Occupational Safety and Health appointed 30 "peer" reviewers including persons affiliated with organizations receiving new direction grants.

Early in 1981, OSHA decided that the peer review process was too costly and resulted in a possible conflict of interest because persons affiliated with grant recipients evaluated applications and activities of other grant recipients. Also, a Department of Labor representative said that the peer review system had not worked effectively in that many grant recipients

had never been reviewed. OSHA abolished the peer review process to avoid potential conflict-of-interest problems and strengthened its internal processes for oversight and monitoring of grantees so that all grantees receive periodic review.

#### OSHA's monitoring of grantees

OSHA requires its regional offices to monitor new directions grantees through desk reviews of grantees' reports and instructional material and site visits. Desk reviews and site visits are required to cover program and financial activities. OSHA monitors who perform desk reviews are also responsible for making site visits.

Desk reviews had been performed during grant years 1983 and 1984 for each of the grantees we reviewed. Desk reviews cover grantees' training materials, such as manuals, newsletters, brochures, and audiovisuals; quarterly progress reports on the number and types of people trained and technical assistance provided; requests for changes in the program including changes in budgets and key personnel; and financial reports including Federal Cash Transaction Reports, Requests for Advance or Reimbursement, and Financial Status Reports.

Regional office personnel are required to visit grantees at least once during each grant year to review their program and financial activities and to provide any needed assistance. During each of the grant years 1983 and 1984, OSHA personnel visited the 31 grantees included in our review. However, in four instances during the 2-year period, OSHA's site visits did not include both program and financial monitoring as required by OSHA's instructions.

Usually, an OSHA team (consisting of a program and financial monitor) jointly conducts the review. The results of the review are required to be reported to the grantees. During site visits, OSHA monitors, among other things,

- assure grantees understand the purpose of the grant and how to administer it,
- determine the grantee's progress toward self-sufficiency,
- assure that grantees understand all the required record-keeping and reporting requirements, and
- determine that key personnel are actually working on the project.



Occasionally, monitors also attend and evaluate training courses sponsored by grantees.

In grant year 1983, OSHA monitors reviewed both the program and financial activities of 28 of the 31 grantees and only program activities of three grantees. In grant year 1984, which ended in October 1984, OSHA monitors reviewed program and financial activities of 30 of the 31 grantees and only financial activities of 1 grantee.

We reviewed all monitoring reports covering grant years 1983 and 1984 for the 31 grantees. The reports indicated that 17 grantees were progressing satisfactorily and did not disclose any problems. The reports for the remaining 14 grantees indicated that while they were progressing satisfactorily toward accomplishing grant objectives, some problems existed. These problems included the need for (1) better documentation of time and attendance of grantee personnel, (2) improved quarterly reporting of progress, (3) better documentation of travel expenses, and (4) providing OSHA advance notice of training activities. Problems noted during site visits were brought to the grantees' attention for corrective action.

The OSHA grantee records we reviewed indicated that OSHA representatives on 17 occasions attended and evaluated the training courses sponsored by grantees. Records did not contain reports for all evaluations. The 14 reports that were in the records contained favorable assessments of the grantees' training activities.

#### Grantee audits

Department of Labor regulations and applicable Office of Management and Budget (OMB) guidelines require grantees to have their activities audited by independent auditors at least every 2 years, unless such an audit has been performed by the Department of Labor's Office of Inspector General (OIG). According to OMB Circular A-110,<sup>1</sup> it is not intended that each grant awarded to the recipient be examined, but that generally audits should be conducted on an organization-wide basis to test the fiscal integrity of financial transactions as well as compliance with the terms and conditions of the federal grants and other agreements.

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<sup>1</sup>OMB Circular A-110 provides uniform administrative requirements for grants and agreements with institutions of higher education, hospitals, and nonprofit organizations.

When our fieldwork was completed in November 1984, all 31 grantees had obtained an audit or independent examination of their records within the preceding 2-year period. Eleven audits were grant specific (i.e., the audit covered only the new directions grants), and 20 audits were organization-wide (i.e., the audit encompassed all programs and activities of the grant recipients).

Audit reports for 28 of the 31 grantees did not contain any adverse information concerning the grantees' activities. The audit reports for one of the remaining three grantees noted that the grantee needed to perform a physical inventory of equipment. The report for the second grantee noted a need for strengthened internal controls over the grantee's payroll function. The report for the third grantee noted that (1) the grantee's travel expense records should specify the exact business nature of expenditures, (2) the monthly voucher system should be expanded to document nonfederal expenditures for telephone costs, and (3) an equipment signout system should be used for safeguarding assets, such as films, slides, and measuring devices.

#### FUNDING NEW DIRECTIONS GRANTS

From the program's inception in 1978 through fiscal year 1984, about \$65.6 million was awarded to 188 new directions grantees. OSHA funds accounted for about 78 percent (\$51.1 million) of the total, and the National Cancer Institute (NCI) provided about 21 percent (\$14.1 million). Other organizations helping to fund grant recipients were the National Institute for Occupational Safety and Health (NIOSH), the Federal Emergency Management Agency (FEMA), and the National Institute of Mental Health (NIMH). Labor organizations received about 47 percent (\$30.8 million) of the total funds, educational institutions received about 29 percent (\$18.7 million), and business associations and other nonprofit organizations each received about 12 percent (\$8 million).

Funding provided for new directions grants, by source, for fiscal years 1979-84 (as of Sept. 1, 1984) is shown in the following table.

Source	Fiscal year						Total	Percent
	1979	1980	1981	1982	1983	1984		
	(000)							
OSHA	\$5,960	\$10,555	\$14,135	\$7,202	\$6,868	\$6,351	\$51,071	77.91
NCI	700	4,294	5,193	2,364	1,533	-	14,084	21.49
NIOSH	-	300	60	-	-	-	360	.55
FEMA	-	-	15	-	-	-	15	.02
NIMH	2	20	-	-	-	-	22	.03
Total	\$6,662	\$15,169	\$19,403	\$9,566	\$8,401	\$6,351	\$65,552	100.00

The amount of new directions grant funds awarded to each type of recipient for fiscal years 1979-84 follows.

	Fiscal year						Total
	1979	1980	1981	1982	1983	1984	
	(000)						
Labor organizations:							
Amount	\$2,637	\$6,027	\$8,079	\$5,203	\$5,050	\$3,829	\$30,825
Percent	40	40	42	54	60	60	47.0
Educational institutions:							
Amount	2,623	4,933	6,440	1,952	1,720	999	18,667
Percent	39	32	33	20	21	16	28.5
Business associations:							
Amount	850	1,800	2,108	1,316	922	1,047	8,043
Percent	13	12	11	14	11	17	12.3
Other nonprofit organizations:							
Amount	552	2,409	2,776	1,095	709	476	8,017
Percent	8	16	14	12	8	7	12.3
Total	\$6,662	\$15,169	\$19,403	\$9,566	\$8,401	\$6,351	\$65,552

While only about 12 percent of the funds went to business associations, an OSHA headquarters official said that she had met with an organization of business trade associations to make them aware of the new directions program and to encourage them

to participate. However, she and other OSHA representatives said that business associations seem reluctant to apply for grants because of federal requirements for recordkeeping, reporting, monitoring, and auditing. The OSHA program chief, at the OSHA Training Institute, said opportunities to apply for new directions grants are openly communicated, and labor and business organizations have equal opportunities to apply. She stated that it would not be appropriate to solicit any specific category of applicants. She said that employees are the principal beneficiaries of the program, and labor organizations are more attuned to and interested in the program. She also said that labor organizations usually prepare better grant applications than business associations.

OSHA's October 1983 change in its eligibility criteria for new directions grants insured that awards would be focused on both labor organizations and business associations. As noted earlier, of the 26 new grantees approved in February 1984, 14 awards totaling \$884,000 were to labor organizations and 12 awards totaling \$510,000 were to business associations.

#### GRANTEES' SALARIES AND TIME SPENT ON GRANTS

A major cost incurred by new directions grantees was for salaries and fringe benefits. Budgets for 31 active grantees we reviewed in the Atlanta, Chicago, and Philadelphia regions showed that salaries and fringe benefits supported by the grant ranged from 0 to 100 percent and averaged 64 percent. The number of people assigned to grants and the amount of time they charged also varied widely. Grant budgets show that some grantees had assigned as few as 2 people to grant-related work, and 1 grantee had assigned 110 people to work on the grant. Individuals' time budgeted to grant-related work ranged from less than 1 percent for a part-time instructor to 100 percent for a full-time project director.

OSHA records do not show actual cost for grantees' salaries and fringe benefits. While grantee applications must contain budgets showing proposed categories of expenditures (e.g., personnel or equipment), grantees' reports submitted to OSHA do not show expenditures by individual cost categories, but rather show only the total for all categories.

The fiscal monitors we interviewed said it was not practical to determine whether the amount of time grantee personnel actually spend on grant projects was the same as that designated in the budget. To do so, they said, would require daily monitoring of grantee activities by OSHA personnel. Instead, they

perform spot checks of time distribution sheets, travel vouchers, and related training activities to determine whether time charges seem reasonable.

We examined OSHA's monitoring reports for the 31 active grantees we reviewed and noted 8 instances where OSHA cited issues related to personnel costs requiring corrective action. The issues generally concerned the need for grantees to maintain accurate and certified time and attendance records.

As shown in enclosure II, the budgets for 30 grantees showed that the amounts of salaries and fringe benefits ranged from 0 to 100 percent and average 64 percent of the federal grant amount. One of the budgets did not contain sufficient data to allow us to determine amounts or percentages of federal grant funds used for salaries and fringe benefits. Grantees also participate in funding salaries and fringe benefit costs. In 18 of the 30 cases, their contribution was more than the federal amount.

The chief of the new directions program, at the OSHA Training Institute, told us that OSHA is now emphasizing to grantees that they should fund more personnel costs. OSHA's current grant application guidelines, revised October 1983, state that recipients of developmental grants should assume full funding of the salaries of one or more key project staff by the end of the second grant year.

AMOUNT OF OSHA GRANT FUNDS BUDGETED FOR SALARIES AND FRINGE BENEFITS AND PERCENT OF TIME  
PERSONNEL ALLOCATED TO GRANTS IN THE MOST RECENTLY APPROVED BUDGETS FOR ACTIVE GRANTEE<sup>a</sup> IN THE  
ATLANTA, CHICAGO, AND PHILADELPHIA REGIONS AS OF AUGUST 1984

Grantee	Grant year	Total budget (federal and nonfederal)	Salaries and fringe benefits						People assigned to grant	
			Federal grant		Total budget	Federal share		Total salaries and fringes (Col. 6)	Number	Percent of time
			Amount	Percent of total		Federal amount	Percent of: Federal grant (Col. 4)			
1	1984	\$ 67,000	\$ 15,000	22	\$ 36,000	\$ N/A <sup>g</sup>	-	-	3	30-50
2	1984	110,115	10,000	9	72,632	1,070	11	1	13	5-100
3	1984	146,326	5,000	3	85,774	1,941	39	2	5	5-100
4	1984	97,240	45,000	46	53,493	31,635	70	59	9	5-100
5	1984	34,731	10,000	29	26,462	10,000	100	38	4	2-80
6	1984	134,104	40,000	30	72,348	19,060	48	26	31	.4-100
7	1984	149,723	50,000	33	116,333	47,319	95	41	8	5-100
8	1984	628,167	75,000	12	480,276	50,065	67	10	71	2-50
9	1983 <sup>b</sup>	171,735	90,000	52	156,986	82,225	91	52	21	5-100
10	1984	659,341	50,000	8	50,101	23,778	48	47	5	10-50
11	1984	152,500	125,000	82	96,698	72,698	58	75	4	30-100
12	1984	75,000	55,000	73	32,819	22,539	41	69	4+	1-50
13	1983 <sup>c</sup>	61,229	34,992 <sup>f</sup>	57	33,851	23,055	66	68	2	100
14	1984	241,000	95,000	39	121,500	25,125	26	21	19	3-66
15	1984	169,502	75,000	44	103,402	52,500	70	51	15	.04-100
16	1984	72,383	35,000	48	41,292	29,176	83	71	2	50-60
17	1984	250,614	90,000	36	193,585	88,900	99	46	5	90-100
18	1984	172,311	85,000 <sup>f</sup>	49	97,255	64,510	76	66	7+	22-100
19	1984	156,955	74,989	48	96,257	55,159	74	57	5+	20-100
20	1984	100,760	39,900	40	57,201	23,049	58	40	7	10-90
21	1983 <sup>d</sup>	72,318	45,099 <sup>f</sup>	62	30,280	15,351	34	51	3	20-50
22	1984	259,967	100,000	38	165,120	69,068	69	42	8	28-100
23	1984	388,836	75,000	19	320,542	68,926	92	22	110	1-100
24	1984	147,778	40,000	27	109,575	34,590	86	32	7	5-100
25	1984	159,154	50,000	31	88,062	-0-	-0-	-0-	5	5-100
26	1984	151,106	100,000	66	115,996	82,761	83	71	10	3-100
27	1984	110,000	50,000	45	86,454	34,372	69	40	5	20-65
28	1984	141,013	50,000 <sup>f</sup>	35	93,701	27,555	55	29	4	10-100
29	1983 <sup>e</sup>	117,300	60,000	51	43,096	28,732	48	67	2	50
30	1984	203,051	58,000	29	117,469	47,312	82	40	5	50
31	1984	330,244	95,000	29	116,174	25,905	27	22	8	10-50
Total		\$5,731,503	\$1,822,980		\$3,310,734	\$1,158,376				
Average <sup>h</sup>		\$ 188,817	\$ 60,266	32	\$ 109,158	\$ 38,613	64	35		

<sup>a</sup>Data presented relates to all active grantees in Atlanta (7) and Chicago (14), but only a random sample of 10 of the 28 active grantees in the Philadelphia region.

<sup>b</sup>1984 grant was administered by another region effective August 1, 1984.

<sup>c</sup>Grantee elected not to apply for grant year 1984 funds.

<sup>d</sup>1984 grant had not been approved as of August 1, 1984.

<sup>e</sup>Grantee received a no cost time extension.

<sup>f</sup>Includes carryover from previous grant period.

<sup>g</sup>Data are not available.

<sup>h</sup>Average based on 30 grantees (Nos. 2-31) where all data were available.

ENCLOSURE I I

ENCLOSURE I I