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AUDIT OF THE
CONSTRUCTION AND SUPERVISION OF THE UPALA
TO SAN JOSE (PIZOTE) ROAD PROJECT
WITH THE NATIONAL EMERGENCY COMMISSION
IN COSTA RICA

PUBLIC LAW 480, TITLE I FUNDS

Audit Report No. 1-515-87-33-N
July 14, 1987

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AGENCY FOR INTERNATIONAL DEVELOPMENT

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July 14, 1987

MEMORANDUM

TO : Acting D/USAID/Costa Rica, Richard Archi
FROM : RIG/A/T, *Coinsge N. Gothard*
Coinage N. Gothard, Jr.
SUBJECT: Audit Report No. 1-515-87-33-N, "Audit of the Construction and Supervision of the Upala to San Jose (Pizote) Road Project with the National Emergency Commission in Costa Rica - Public Law 480, Title I Funds"

This report presents the results of a non-Federal financial and compliance audit requested by your Mission of the Construction and Supervision of the Upala to San Jose (Pizote) Road Project (Project) with the National Emergency Commission (NEC), a public organization. This Project was financed with Public Law 480, Title I funds. The audit firm of Price Waterhouse in Costa Rica prepared the report, which is dated June 15, 1987.

The purpose of this financial and compliance audit was to determine if the financial information of the Project fairly presented its financial position as of September 30, 1985; to study and evaluate NEC's internal controls for AID's purposes; and to determine if NEC complied with applicable laws, regulations, and agreements.

In the opinion of Price Waterhouse, the Project's financial information presented fairly the results of operations of the Project as of September 30, 1985. Price Waterhouse believes that NEC's internal control system is adequate for AID's purposes, except that the Internal Audit Department does not document periodic reviews of the project and that periodic reports on the financial position and management of project do not exist. They also determined that NEC complied with applicable agreements. For items not tested, nothing came to their attention that caused them to believe that untested items were not in compliance.

The Price Waterhouse report contains two recommendations to improve NEC's internal controls. We believe that these recommendations will significantly improve NEC's administrative weaknesses. As a result, the following recommendation will be included in the Office of the Inspector General's audit recommendation follow-up system.

Recommendation No. 1

We recommend that USAID/Costa Rica obtain evidence from the National Emergency Commission to demonstrate that, to improve the Construction and Supervision of the Upala to San Jose (Pizote) Road Project, it has implemented the two recommendations for internal controls contained in the Price Waterhouse report dated June 15, 1987.

Please advise this office within 30 days of the actions planned or taken to implement this recommendation.

NATIONAL EMERGENCY COMMISSION

AUDIT OF THE CONSTRUCTION AND SUPERVISION OF
THE UPALA TO SAN JOSE (PIZOTE) ROAD PROJECT

PUBLIC LAW (PL) 480, TITLE I
PROGRAM IN COSTA RICA

JUNE 15, 1987



NATIONAL EMERGENCY COMMISSION

AUDIT OF THE CONSTRUCTION AND SUPERVISION OF
THE UPALA TO SAN JOSE (PIZOTE) ROAD PROJECT

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

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* * *

Price Waterhouse



June 15, 1987

Mr. Coinage N. Gothard
Regional Inspector General for Audit
U.S. Agency for International Development
Tegucigalpa, Honduras

Dear Mr. Gothard:

This report presents the result of our audit of the statement of income and expenditures for the Construction and Supervision of the Upala to San José (Pizote) Road Project for the period from April 24, 1985 through September 30, 1985 implemented by the National Emergency Commission (Comisión Nacional de Emergencia, NEC). This project is financed with funds from Public Law 480, Title I Program in Costa Rica.

BACKGROUND

The National Emergency Commission is a public organization and part of the Ministry of the Presidency which has operated in Costa Rica since August 1969 under Law No. 4374. Its primary activity in Costa Rica is the planning, supervision and coordination of programs and activities which have been declared "national emergency" situations or areas.

The Ministry for National Planning and Economic Policy (MIDEPLAN) was appointed as the Costa Rican governmental institution in charge of coordinating, planning, promoting and supervising program activities and disbursements of funds, as well as reporting for and assuring compliance with the Public Law 480, Title I Program in Costa Rica. MIDEPLAN reports to the Government of Costa Rica and AID. The institutions benefiting from PL 480, Title I funds in Costa Rica report to MIDEPLAN.

On November 22, 1984, the Infrastructure Development Project of the Northern Zone was declared by the Executive Branch a "national emergency" and under this context, in April 24, 1985, under Letter of Understanding No. 12, AID approved the incorporation of the construction and supervision of the Upala to San José (Pizote) road project into AID Loan No. 515-T-041 "Northern Zone Infrastructure Development Project", financed with PL 480, Title I funds. The funds for this activity were disbursed directly to the National Emergency Commission.

June 15, 1987
Mr. Coinage N. Gothard

As part of the agreement mentioned above, NEC implemented the project through the Ministry of Public Works and Transportation (MOPT). Empresa Constructora Zamora y Quirós, Ltda., a private construction firm, performed the work, and STV/LYON Associates, Inc. and IMNSA Ingenieros Consultores, private consulting firms supervised it. The contracting and construction of this road, financed with ¢70,000,000 (Costa Rican colones) of PL 480, Title I funds, is subject to the stipulations established in a Memorandum of Understanding for the Infrastructure Development Project of the Northern Zone, (AID Loan No. 515-T-041, Exhibit I, Section II - Road Improvement), which was amended to include this activity.

The contract with Empresa Constructora Zamora y Quirós, Ltda. (The Contractor) was signed on May 27, 1985, for the construction of the San José - Upala (Pizote) Road for an amount of ¢59,125,500 (Costa Rican colones) to be finished three hundred days (300) after the contract was signed. Due to the climatic conditions in the Northern Area, construction was suspended during June 1986 and the completion date was rescheduled for February 24, 1987. Although the contractor has timely requested that Ministry of Public Works and Transportation (MOPT) and the consulting firms accept the road, as of June 15, 1987, such acceptance is subject to the realization of certain maintenance work.

AUDIT OBJECTIVES AND SCOPE

The overall objective of the examination was to perform a financial and compliance audit of the statement of income and expenditures of the Construction and Supervision of the Upala to San José (Pizote) Road Project implemented by the National Emergency Commission, for the period from April 24, 1985 to September 30, 1985.

Our examination was performed in accordance with generally accepted auditing standards as well as with the United States Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision) and consequently, included the examination of accounting records and other auditing procedures which we considered necessary in the circumstances to determine that all transactions financed by funds from Public Law 480, Title I Program in Costa Rica were adequately recorded in the accounting records of the Project.

June 15, 1987
Mr. Coinage N. Gothard

The scope of the examination included sufficient tests to determine whether the statement of income and expenditures for the Construction and Supervision of the Upala to San José (Pizote) Road Project as of September 30, 1985, prepared on a cash basis, presents fairly the operations of the Project and if the National Emergency Commission complied with laws, regulations and project agreement terms that may have an effect on the statement of income and expenditures.

The results of our work are included in the following three reports:

- Report on the statement of income and expenditures.
- Report on internal control system.
- Report on the compliance with applicable laws, regulations and agreement.

The scope of the work consisted of the following:

1. Review of the statement of income and expenditures of Construction and Supervision of the Upala to San José (Pizote) Road Project, for the period from April 24, 1985 to September 30, 1985, implemented by the National Emergency Commission.
2. Review and evaluation of the internal control system including compliance and substantive tests which we considered necessary in the circumstances to determine whether the disbursements were properly allocated and adequately supported.
3. Evaluation of the accuracy of the information reported by the institution to AID and to MIDEPLAN.
4. Review of the reconciliations of all bank accounts that control the receipt and disbursements of Public Law 480, Title I funds and determination of the validity of the recorded transactions.
5. Review of letters of understanding and the decree under which funds were incorporated in the national budget.
6. Determination of whether the Commission paid fair and reasonable prices for goods and services and if the Commission used fair and competitive commercial practices.
7. Reconciliation of the amounts recorded by the Commission of funds received from PL 480, Title I, with those reported as disbursements by the Ministry of National Planning and Economic Policy.

June 15, 1987
Mr. Coinage N. Gothard

8. Determination of whether the National Emergency Commission complied with the terms and conditions of applicable laws, regulations and agreements which may have an effect on the statement of income and expenditures of the Project.

RESULTS OF THE AUDIT

1. Statement of income and expenditures

The statement of income and expenditures of the Construction and Supervision of the Upala to San José (Pizote) Road Project implemented by the National Emergency Commission for the period from April 24, 1985 to September 30, 1985, presents fairly the income and expenditures carried out by the Project with funds of the Public Law 480, Title I Program in Costa Rica.

2. Internal control

Our study and evaluation of the internal control system revealed that the Internal Audit Department does not document periodic reviews of Project records and procedures through formally documented programs, and that periodic reports on financial position and management of PL 480, Title I funds do not exist, aspects which we consider important and which are detailed in our report. However, these aspects result in a relatively low risk that errors or irregularities in amounts that would be material in relation to the statement of income and expenditures may occur and not be detected within a timely period.

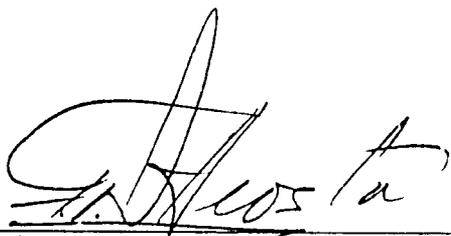
3. Compliance with applicable laws, regulations and agreements

Our study of the applicable agreements that could have an effect on the statement of income and expenditures of the Project, revealed that National Emergency Commission complied with tested terms of applicable agreements. For items not tested, nothing came to our attention that caused us to believe that untested items were not in compliance with applicable laws, regulations, and agreements.

June 15, 1987
Mr. Coinage N. Gothard

MANAGEMENT COMMENTS

We provided NEC and USAID/Costa Rica with draft copies of this report for their review and comments. We met with officials of NEC and USAID/Costa Rica on June 15, 1987 and they were in basic agreement with the draft report.



Lic. Douglas Acosta Porras

Price Waterhouse

Price Waterhouse



NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON THE STATEMENT OF INCOME AND EXPENDITURES

AUDITOR'S OPINION

We have examined the statement of income and expenditures of the Project for Construction and Supervision of the Upala to San José (Pizote) Road for the period from April 24, 1985 to September 30, 1985, implemented by the National Emergency Commission financed by the Public Law 480, Title I Program in Costa Rica. Our examination was made in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision) and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1 to the statement of income and expenditures, the Commission's policy is to prepare the statement on the basis of cash receipts and cash disbursements; consequently, certain revenues and related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statement is not intended to present the results of operations in conformity with generally accepted accounting principles.

In our opinion, the accompanying statement of income and expenditures presents fairly the revenue received and expenses paid for the Construction and Supervision of the Upala to San José (Pizote) Road, implemented by the National Emergency Commission, for the period from April 24, 1985 to September 30, 1985, on the basis of accounting described in Note 1.

Lic. Douglas Acosta Porras

March 18, 1987

STAMP TAX PAID - LAW NO. 6663

NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

STATEMENT OF INCOME AND EXPENDITURES FOR THE PERIOD FROM
APRIL 24, 1985 TO SEPTEMBER 30, 1985
(expressed in Costa Rican colones - Note 1)

Income:

Funds from PL 480, Title I (MIDEPLAN)	¢ 6,853,061
Less-Withholdings from MIDEPLAN	<u>150,489</u>
	<u>6,702,572</u>

Expenditures:

Construction completion	3,009,775
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Advances for -

Equipment movement	¢2,956,275	
Materials and supplies	1,502,500	
Less - Advances included in completed construction	<u>(615,489)</u>	3,843,286

Less - Withholdings to contractor
for:

1% income tax return	40,473	
5% compliance guarantee	<u>150,489</u>	<u>190,962</u>
		<u>6,662,099</u>

Excess of income over expenditures	¢ 40,473
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NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURES
SEPTEMBER 30, 1985

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES:

Nature of operations

The National Emergency Commission is a public organization reporting to the Ministry of the Presidency which has operated in Costa Rica under Law No. 4374, since August 1969. Its primary activity in Costa Rica is the planning, supervision and coordination of programs and activities developed in declared "national emergency" areas.

On November 22, 1984, the Infrastructure Development Project of the Northern Zone was declared a "national emergency" by Executive Order. As a consequence in April 24, 1985 the Construction and Supervision of the Upala to San José (Pizote) Road with funds from Public Law 480, Title I, Program in Costa Rica was incorporated into AID Loan 515-T-041 "Northern Zone Infrastructure Development Project".

Accounting records

The books of the Commission are maintained in Costa Rican colones, denoted by the symbol ¢ in the accompanying financial statement. All transactions were carried out in Costa Rican colones. The statement of income and expenditures was prepared on the basis of cash receipts and cash disbursements; consequently, certain revenues and related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

NOTE 2 - FOREIGN CURRENCY REGULATIONS:

The Central Bank of Costa Rica is responsible for the administration of the banking system and regulates the rate of exchange in relation to other currencies, except the official rate of exchange.

Since December 10, 1981, the official rates of exchange have been 020.00 and 020.50 for the purchase and sale of U.S. dollars, respectively, which are applied to very few transactions. Additionally, in 1983, the Central Bank established only one free market rate of exchange which is used for the liquidation of the majority of foreign currency transactions and which is adjusted periodically by the Bank.

As of September 30, 1985 the free market exchange rates for the purchase and sale of U.S. dollars were 051.95 and 052.45, respectively. On March 18, 1987, date of the independent auditor's report, these exchange rates were 059.35 and 060.10, respectively.

Price Waterhouse



NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON INTERNAL CONTROL SYSTEM

AUDITOR'S OPINION

We have examined the statement of income and expenditures of the Construction and Supervision of the Upala to San José (Pizote) Road Project implemented by the National Emergency Commission (NEC), for the period from April 24, 1985 to September 30, 1985 and have issued our opinion thereon dated March 18, 1987. As part of our examination, we made a study and evaluation of the NEC's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision). The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Project's financial statement. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control of the National Emergency Commission taken as a whole.

For the purpose of this report, we have classified significant internal accounting controls evaluated as: cash receipts and disbursements, reconciliations of information with other regulating entities and contractors, and the internal audit department.

The National Emergency Commission's management is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON INTERNAL CONTROL SYSTEM

AUDITOR'S OPINION

Because of inherent limitations in any system of internal accounting controls, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the National Emergency Commission taken as a whole or on any of the categories of controls described in the second paragraph. However, our study and evaluation disclosed the condition described in the accompanying finding No. 1 which, in our opinion, results in a relatively low risk that errors or irregularities in amounts that would be material in relation to the statement of income and expenditures may occur and not be detected within a timely period.

As set forth in the statement of work for the financial and compliance audit of the project, our evaluation and study of internal control also included the following controls: a) The financial information provided by the Commission to AID and MIDEPLAN, b) bank account reconciliations, c) reconciliations of funds recorded in books of NEC with those transferred from MIDEPLAN, and d) the use of fair and competitive commercial practices that assure the most effective use of PL 480, Title I funds.

As described in the accompanying finding No. 2, the Commission has not prepared any financial reports for AID and MIDEPLAN, and therefore we cannot express, and we do not express, an opinion on such reports.

In our opinion, the reconciliations of the bank account used for handling funds of Public Law PL 480, Title I were adequately prepared by NEC.

In our opinion, the PL 480, Title I funds transferred by MIDEPLAN were completely recorded in NEC's books and timely deposited.

NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON INTERNAL CONTROL SYSTEM

AUDITOR'S OPINION

In our opinion, NEC has followed, according to the circumstances, fair and competitive commercial practices that assure the most effective use of the PL 480, Title I funds.

This report is intended solely for the use of the National Emergency Commission and the Agency for International Development (AID). This restriction is not intended to limit distribution of this report which, upon acceptance by the AID Regional Inspector General, is a matter of public record.



Lic. Douglas Acosta Porras



March 18, 1987

STAMP TAX PAID - LAW NO. 6663

NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON INTERNAL CONTROL SYSTEM

AUDIT FINDINGS

1. THE INTERNAL AUDIT DEPARTMENT DOES NOT DOCUMENT PERIODIC
REVIEWS OF THE PL 480, TITLE I PROJECT

Condition:

There is no written evidence of reviews or of reports sent to the Board of Directors by the Internal Audit Department in relation to the development and administration of the project. Moreover, there is no audit program especially designed for this project.

Criteria:

The Internal Audit Department should document reviews performed with respect to compliance with agreements terms and applicable laws and regulations and should prepare periodic reports to the Board of Directors.

Cause:

The Internal Audit Department did not prepare working papers and programs for the review of this project.

Effect:

The Internal Audit Department does not have sufficient evidence regarding the evaluation of applicable internal accounting controls over the execution and progress of the project.

Recommendation:

The Internal Audit Department of the National Emergency Commission should develop a program to evaluate the administration and management of PL 480, Title I funds and report the results to the Board of Directors.

NATIONAL EMERGENCY COMMISSION
CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD
PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA
REPORT ON INTERNAL CONTROL SYSTEM
AUDIT FINDINGS

2. THE NATIONAL EMERGENCY COMMISSION HAS NOT PREPARED REPORTS ON THE FINANCIAL POSITION AND MANAGEMENT OF PL 480, TITLE I FUNDS

Condition:

The National Emergency Commission has not prepared, reports on the financial position and management of PL 480, Title I funds received under the project.

Criteria:

For AID's purposes, progress and final reports of operations financed with PL 480, Title I funds should be submitted to MIDEPLAN.

Cause:

The National Emergency Commission was not notified nor aware of this requirement.

Effect:

This condition makes it impractical for MIDEPLAN and AID to properly monitor and control the project's operations financed with PL 480, Title I funds.

Recommendation:

The National Emergency Commission should prepare and submit to MIDEPLAN and AID, reports on the financial position and management of PL 480, Title I funds.

Price Waterhouse



NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON THE COMPLIANCE WITH APPLICABLE LAWS, REGULATIONS,
AND AGREEMENTS

AUDITOR'S OPINION

We have examined the statement of income and expenditures of the Project for Construction and Supervision of the Upala to San José (Pizote) Road, for the period from April 24, 1985 to September 30, 1985, implemented by the National Emergency Commission, and have issued our opinion thereon dated March 18, 1987. Our examination was made in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision), which includes additional standards and requirements for the review of compliance with applicable laws, regulations and agreements.

We tested transactions and records to determine NEC's compliance with terms of the following applicable agreements:

1. Letter of understanding No. 12 between the Agency for International Development and Ministry of National Planning and Economic Policy (MIDEPLAN), dated April 24, 1985.
2. Trust Contract with Banco de Costa Rica.
3. Contracts with contractor, Empresa Constructora Zamora y Quirós, Ltda., and the consulting firms STV/LYON Associates, Inc. and IMNSA Ingenieros Consultores.

The results of our study indicate that, for the items tested, the Commission complied with applicable covenants, provisions and conditions of contracts and agreements included in the second paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that untested items were not in compliance with applicable laws, regulations and agreements.

NATIONAL EMERGENCY COMMISSION

CONSTRUCTION AND SUPERVISION OF THE UPALA TO SAN JOSE
(PIZOTE) ROAD

PUBLIC LAW (PL) 480, TITLE I PROGRAM IN COSTA RICA

REPORT ON THE COMPLIANCE WITH APPLICABLE LAWS, REGULATIONS,
AND AGREEMENTS

AUDITOR'S OPINION

This report is intended solely for the use of National Emergency Commission and the United States Agency for International Development (AID). This restriction is not intended to limit distribution of this report which, upon acceptance by the AID Regional Inspector General, is a matter of public record.



Lic. Douglas Acosta Porras



March 18, 1987

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APPENDIX 1

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