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53877

AUDIT OF
CHAD SUPPORT TO DEVELOPMENT
MINISTRIES, THIRD TRANCHE
PROJECT NO. 677-0052

Audit Report No. 7-677-88-01-N

January 14, 1988

UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA

UNITED STATES ADDRESS
RIG/DAKAR
AGENCY FOR INTERNATIONAL
DEVELOPMENT
WASHINGTON, D.C. 20523

INTERNATIONAL ADDRESS
RIG/DAKAR
C/o AMERICAN EMBASSY
B.P. 49 DAKAR SENEGAL
WEST AFRICA

January 14, 1988

MEMORANDUM FOR Bernard Wilder, A.I.D. Representative, Chad
FROM: John P. Competello, RIG/A/Dakar
SUBJECT: Audit of Chad Support to Development
Ministries, Third Tranche, Project No.
677-0052 (Audit Report No. 7-677-88-01-N)

Attached is a copy of the report on subject audit prepared by Price Waterhouse, Abidjan, Ivory Coast.

You requested this audit to assess the Government of Chad's compliance with the agreement governing the utilization of the local currency equivalent of U.S. \$1,750,000 representing the third tranche of the A.I.D. grant. The grant was designed to help the Government finance its projected budget deficits by paying salaries and other operating expenses of civilian ministries.

The audit firm concluded that the Government of Chad generally complied with the grant agreement, except that (1) the Government transferred funds remaining under the project from the project account to a new account without USAID/Chad authorization, (2) the Government had not performed monthly reconciliations of the project bank account, and (3) the Mission had not obtained confirmation from the bank that salaries paid to project beneficiaries had been received.

The report contains three recommendations which will be included in the Office of the Inspector General's audit recommendation follow up system.

Recommendation No. 1

We recommend the A.I.D. Representative, Chad, reach agreement with the Government of Chad on the use of funds transferred to the new bank account.

Recommendation No. 2

We recommend that the A.I.D. Representative, Chad, ensure that the project's bank account is reconciled monthly.

Recommendation No. 3

We recommend that the A.I.D. Representative, Chad, obtain confirmation from the Banque Tchadienne de Credit et de Depots that salaries have been paid.

You agreed with the draft report findings and recommendations. In commenting on the recommendations, you stated that the Government of Chad is preparing a plan for your approval to utilize funds transferred to the new account. You stated that you were implementing a system of monthly bank reconciliations, and that the reconciliation for December 1987 had been completed. You also stated that confirmation of salaries paid to project beneficiaries had been received. Based on action taken, recommendation No. 1 is considered as resolved and can be closed upon your providing RIG/A/Dakar with a copy of the plan submitted by the Government of Chad and approved by you. Recommendations Nos. 2 and 3 are considered closed as of the date of this report.

Please advise RIG/A/Dakar within 30 days of any additional action taken to close recommendation No. 1.

I appreciate the cooperation and courtesy extended to the audit firm during the audit.



AGENCY FOR INTERNATIONAL DEVELOPMENT
AUDIT OF EXPENDITURES INCURRED UNDER
THE THIRD TRANCHE (US \$ 1,750,000) OF
THE BUDGETARY SUPPORT TO DEVELOPMENT
MINISTRIES IN CHAD - PROJECT N° 677-0052

Price Waterhouse



October 23, 1987

Mr. J.P. Competello
Regional Inspector General's
Office
Dakar
Senegal

Dear Sir,

Following your instructions contained in the work order N° 625-0929-0-00-7099-00 dated August 26, 1987, we have carried out an audit of the expenditures incurred under the third tranche (US \$ 1,750,000) of the Budgetary Support to Development Ministries in Chad, project N° 677-0052.

1. BACKGROUND

The grant agreement relating to the Budgetary Support to Development Ministries in Chad was signed on September 22, 1986 between The Republic of Chad and The United States of America acting through the Agency for International Development (A.I.D). The purpose of the grant is to provide the grantee with the equivalent in CFA francs of US \$ 7,000,000 in order to help the Government of Chad finance its projected budget deficits in 1986 and 1987 by paying salaries and other operating expenses of civilian ministries. According to the terms of the agreement, all salaries paid under the grant will be at the level of at least 60 percent of the pay scale of the Government of the Republic of Chad.



The grant of US \$ 7,000,000, will be made available in four tranches of US \$ 1,750,000 each to be fully disbursed over a three month period. The third tranche of US \$ 1,750,000, which was made available in July 1987, covered the expenditures incurred during the period April 1987 to June 1987 and was fully disbursed in August 1987.

2. SCOPE OF THE AUDIT

2.1 Under the terms of our engagement as outlined in the work order, we were required to perform a compliance audit of the expenditures incurred under the third tranche of US \$ 1,750,000 to include the following audit procedures:

- a) Assess the project's compliance with the utilization plan submitted by the Ministry of Finance and Data Processing and approved by A.I.D Representative/Chad through the examination of supporting documentation and physical verification.
- b) Assess the accuracy of the interim utilization reports submitted by the Government of Chad.
- c) Interface with the A.I.D Representative/Chad Financial Policy Adviser, who is required to inspect selected records and expenditures on a monthly basis, and determine the frequency and quality of his reports, and review his findings.



d) Assess and evaluate the system of internal control observed in the course of the examination, and suggest improvements to the extent warranted.

e) Advise any amounts, which, in the opinion of the auditors, should be disallowed for reimbursement, based upon the provisions of the agreements between the Government of the United States of America and the Government of Chad, and/or A.I.D regulations and procedures.

f) Prepare an exhibit showing the source and application of funds covering the life of the third tranche of US \$ 1,750,000.

2.2 The audit was carried out in accordance with generally accepted international auditing standards and the standards for financial and compliance audits contained in the General Accounting Office 'Standards for Audit of Governmental Organizations, Programs, Activities and Functions' and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

2.3 An examination made in accordance with generally accepted international auditing standards is subject to the inherent limitations of the auditing process and will therefore not necessarily disclose all cases of defalcations or irregularities, but their disclosure if they exist, may result from the audit tests we undertake.



3. WORK PERFORMED

3.1 Our audit of the expenditures incurred under the third tranche of US \$ 1,750,000 was carried out during the week of September 7, 1987 and included the following procedures:

- Ascertaining that the conditions precedent to the disbursement of the third tranche had been met, especially the organisation of a full census of the Government of Chad employees.
- Evaluation and testing of the system of internal control pertaining to salaries and other expenses.
- Verification of the salary calculation for a random sample of 50 employees selected from the 18 Ministries involved to ensure that:
 - . the payments made were at least 60 percent of the pay scale of the Government of Chad;
 - . the selected employees are employed by the civilian ministries as specified in the grant agreement.
- Obtaining direct confirmation from the "Banque Tchadienne de Crédit et de Dépôts" (BTCDD) and the "Banque Internationale pour l'Afrique au Tchad" (BIAT) for the bank transfers of the salaries of 29 employees for the months of April 1987, May 1987 and June 1987.
- Verification of the procedures for the calculation and payment of salaries in cash for 21 employees.



- Verification of a sample of payment orders to supporting documentation to ensure that payments are properly supported by a detailed list of the beneficiaries and that the payment orders have been properly approved by the relevant government officials.
- Verification that the grant was free from any taxation or fees imposed under laws in effect in Chad.
- Verification of the bank reconciliation at August 20, 1987 for the special account N° 41-26 at the "Banque des Etats de l'Afrique Centrale" (Central Bank) in N'Djamena and obtaining direct confirmation of the balance at that date.
- Reconciliation of the total amount expensed and recorded by budget line item to the total amount paid from the special bank account under the third tranche operations.
- Reconciliation of the total amount expensed as recorded and reported by the Government of Chad to the total amount paid from the special bank account during the life of the three tranches.

3.2 In order to collect the information necessary for the audit, we met with the following personnel:

A.I.D Representative/Chad

- Mr B.D. Wilder, AID Representative
- Mrs K. Le Blanc, Controller
- Mr W.B. Stallsmith, Financial Policy Adviser
- Mr P. Libiszowski, Sahel Regional Financial Management Project



Ministry of Finance and Data Processing

- Mr M.W. Gomon, Director General
- Mr M. Salah, Budget Director
- Mr D.M. Guiagoussou, Central Treasurer

4. FINDINGS

4.1 We examined the accounting records of the project and noted that they were properly maintained and segregated from other funds records. We reviewed the utilization plan for the third tranche of the grant covering the period April 1, 1987 to June 30, 1987 which was submitted by the Ministry of Finance and Data Processing on July 1, 1987. The plan, which is summarised in Appendix 1 by budget line item, sets out the proposed use of the third tranche (\$ 1,750,000) of local currency equivalent to F.CFA 525,000,000. The actual disbursement of the third tranche by A.I.D amounted to F.CFA 533,750,000, the difference of F.CFA 8,750,000 being due to the different exchange rates applied in the utilization plan and for the disbursement of the third tranche.

Actual expenditures for certain budget line items were greater than the amount initially budgeted in the utilization plan. These were compensated by other budget line items where the actual expenditures were less than that initially budgeted. We present in Appendix III a summary of expenditures, by budget line item, for the utilization plan and the interim utilization report.



4.2 The third tranche was credited to special account N° 41-26 at the Banque des Etats de l'Afrique Centrale on July 20, 1987. The payments made during the period July 20, 1987 to August 20, 1987 were as follows:

<u>Salaries and Expenses</u>	<u>F.CFA</u>
April 1987	242 328 208
May 1987	125 152 997
June 1987	165 878 084
	<hr/>
	533 359 289
	=====

The payments were made to account n° 41-20 held by the Government of Chad which originally made the payment of salaries for the months of April, May and June 1987. We examined the interim utilization report for the third tranche submitted by the Government of Chad and found that the report fairly reflected actual expenditures and payments. We present in paragraph 4.3 a statement of the source and application of funds covering the third tranche.



4.3 Special grant account n° 41-26 showed a credit balance of F.CFA 366,689 at August 20, 1987 and the reconciliation of this amount with the interim utilization report issued by the Government of Chad is as follows:

	<u>F.CFA</u>
AID disbursement of the third tranche	533 750 000
Salary and expenses for the 3 month period April-June 1987	(533 359 289)
Balance per interim report	<hr/> 390 711
Balance per bank statement and cash book	366 689
Unreconciled difference	<hr/> 24 022 =====

4.4 Because of the difference mentioned above we also prepared and reviewed the cumulative statement of source and application of funds covering the three tranches. Our statement was prepared according to funds received by the Government of Chad under the first three tranches and according to the interim report submitted by the Government of Chad for each of those tranches.



Our review disclosed that balances resulting from the utilization of the first three tranches of the grant had been partially transferred from the special grant bank account to bank account N° 4120 maintained by the Government of Chad with the "Banque des Etats de l'Afrique Centrale" at N'Djamena. Total amounts transferred equal F.CFA 4,189,375 out of a cumulative grant balance of F.CFA 4,556,484. The amount transferred to the Government of Chad bank account is not supported by any salaries and expenses. We did not note any clause in the grant agreement that authorises the transfer of the unused grant balance at the end of each tranche to a separate Government Bank account.

Recommendation N° 1

We recommend the A.I.D Representative/Chad reach agreement with the Government of Chad before the end of the life of the grant as to the final utilisation of the balance remaining at the end of the fourth tranche.



4.5 The cumulative statement of the source and application of funds is as follows:

	<u>F.CFA</u>
Opening balance on special account 4126	2 940
A.I.D disbursements :	
First tranche	572 250 000
Second tranche	528 500 000
Third tranche	533 750 000
	<hr/>
Total of funds available	1 634 502 940
	<hr/>
Salaries and expenses :	
First tranche	571 595 831
Second tranche	524 991 336
Third tranche	533 359 289
	<hr/>
Total salaries and expenses	1 629 946 456
	<hr/>
Grant balance at the end of the third tranche	4 556 484
Balance per bank statement	366 689
	<hr/>
Grant balance transferred to Government of Chad bank account N° 4120	4 189 795
	=====



4.6 During the course of our review of the Government of Chad's utilization reports we noted a salary and expense balance of F.CFA 94,904,101 at August 31, 1987 not presently reimbursed from the A.I.D grant. We were advised that this balance will be reimbursed from grant funds available under the fourth tranche and noted that the utilization plan of the fourth tranche presented by the Government of Chad on August 6, 1987 includes F.CFA 106 million for prior period salary and expenses. The Government of Chad has requested that the fourth tranche be used to pay August and September 1987 salaries plus the F.CFA 106 million balance relating to prior period salaries and expenses.

Recommendation N° 2

4.7 Our review of the inspection report on the third tranche prepared by the A.I.D Representative/Chad Financial Policy Adviser revealed that direct confirmation of a sample of beneficiaries requested from BTCD was outstanding and should be followed up by the Financial Policy Adviser.

5. Our review of the system of internal control covering the receipt and payment of project funds indicated that the procedures are satisfactory and that they are in compliance with the terms of the grant agreement. The main requirement precedent to the disbursement of funds was the organization of the census of the Government of Chad employees. In collaboration with the Financial Policy Adviser, we examined the documentation supporting the census organised in May 1987 and obtained a copy of the report on the census issued on July 28, 1987 by the Government of Chad. Based on our discussions with the Financial Policy Adviser, our observations and the review of the Government of Chad report, we concluded that this particular



condition precedent to the disbursement of the third tranche was satisfactorily met.

6. Our review of the implementation status of our first tranche audit recommendations revealed that one was still outstanding (see footnote below). We had recommended bank reconciliations of the special account 41-26 at the end of each month. These reconciliations had not been performed.

7. In the course of our audit we did not identify any evidence of misuse of the project funds. In addition, we did not identify any amounts, which in our opinion, should be disallowed based upon the provisions of the agreement between the Government of the United States of America and the Government of Chad, and/or A.I.D regulations and procedures.

8. CONCLUSIONS

The Project must comply with applicable laws and regulations and the project agreement. We tested transactions and records relating to the third tranche of the grant and the salary expenditures for the 3 month period April - June 1987 to determine compliance. All tested items were found to be in compliance with applicable laws and regulations and the project agreement. Furthermore, nothing came to our attention that caused us to believe grant expenditures not tested, were not in compliance with laws or regulations so as to have a material effect on the financial position of the project.

Footnote : Audit Report N° 7-677-87-04-N dated March 31, 1987



In our opinion, subject to A.I.D Representative/Chad reaching agreement with the Government of Chad on the use of the grant balance of F.CFA 4,189,975 (Recommendation N° 1), and the follow up of outstanding bank confirmation (Recommendation N° 2), the expenditures incurred under the third tranche of US \$ 1,750,000 of the Budgetary Support to Development Ministries in Chad are correctly recorded and agree with the definitions included in the agreement of the A.I.D. Project N° 677-0052 dated September 22, 1986.

Yours very truly,

Price Waterhouse



UTILIZATION PLAN FOR THE

THIRD TRANCHE (US \$ 1,750,000) OF THE

BUDGETARY SUPPORT TO DEVELOPMENT MINISTRIES

PROJECT No 677-0052

(Expressed in CFA Francs)

Budget Item	Ministry/Departement	Observations	CFA Francs
-----	-----	-----	-----
209	Inspector General (IGCE)	Salaries	23,600,000
211	Ministry of Agriculture	Salaries	44,400,000
221	Ministry of Industry and Commerce	Salaries	15,000,000
223	Ministry of Food Security and Disaster Victims (SAPS)	Salaries	3,350,000
225	Ministry of Livestock and Rural Potable Water	Salaries	29,700,000
227	Ministry of Finance and Data Processing	Salaries	22,300,000
229	Ministry of Planning and National Reconstruction	Salaries	16,000,000
231	Ministry of Public Works	Salaries	20,000,000
233	Ministry of Transport and Civil Aviation	Salaries	7,900,000
235	Ministry of Post and Telecommunications	Salaries	2,550,000
237	Ministry of Social Affairs	Salaries	17,000,000
239	Ministry of Civil Service	Salaries	13,100,000
241	Ministry of National Education	Salaries	151,700,000
243	Ministry of Labor	Salaries	2,000,000
245	Ministry of Public Health	Salaries	71,400,000
-	Ministry of Mines and Energy	Salaries	11,200,000
247	Ministry of Tourism and Environment	Salaries	7,100,000
-	Ministry of Culture	Salaries	7,800,000

			525,000,000
			=====

INTERIM UTILIZATION REPORT

 THIRD TRANCHE (US \$ 1,750,000) OF THE

 BUDGETARY SUPPORT TO DEVELOPMENT MINISTRIES

APPENDIX II



PROJECT No 677-0052

(Expressed in CFA Francs)

Budget Item	Ministry/Departement	April 87 Salaries	May 87 Salaries	June 87 Salaries	Total
209	Inspector General (IGCE)	7,802,670	4,892,183	7,578,001	20,272,854
211	Ministry of Agriculture	22,914,850	10,021,610	13,722,009	46,658,469
221	Ministry of Trade and Industry	9,323,348	2,334,750	5,950,632	17,608,730
223	Ministry of Food Security and Disaster Victims (SAPS)	4,653,246	800,000	2,303,729	7,756,975
225	Ministry of Livestock and Rural Potable Water	13,711,002	7,573,691	10,684,370	31,969,063
227	Ministry of Finance and Data Processing	43,342,385	5,782,391	23,471,190	72,595,966
-	Ministry of Youth and Sport and Culture	10,605,016	935,100	4,019,126	15,559,242
229	Ministry of Planning and National Reconstruction	5,746,077	5,741,577	5,830,177	17,317,831
231	Ministry of Public Works	8,867,925	8,898,923	9,756,965	27,523,813
233	Ministry of Transport and Civil Aviation	3,087,349	2,232,000	2,133,931	7,453,280
235	Ministry of Post and Telecommunications	1,567,738	1,354,280	1,409,115	4,331,133
237	Ministry of Social Affairs	7,262,800	4,430,606	5,843,365	17,536,771
239	Ministry of Civil Service	6,712,226	1,283,632	3,996,961	11,992,819
241	Ministry of National Education	61,700,766	46,087,122	46,709,413	154,497,301
243	Ministry of Labor	4,484,200	26,350	2,312,665	6,823,215
245	Ministry of Public Health	25,197,247	21,796,041	17,623,165	64,616,453
	Ministry of Mines and Energy	5,090,219	962,021	2,531,270	8,583,510
	F. CFA	242,720,200	125,152,997	165,870,004	533,743,201

12

ANALYSIS OF PLANNED AND ACTUAL UTILIZATION

 THIRD TRANCHE (US \$ 1,750,000) OF THE

 BUDGETARY SUPPORT TO DEVELOPMENT MINISTRIES

PROJECT No 677-0052

(Expressed in CFA Francs)

Budget item	Ministry/Departement	Plan	Actual	Variance
-----	-----	-----	-----	-----
209	Inspector General (IGCE)	23,600,000	20,272,354	3,327,646
211	Ministry of Agriculture	44,400,000	45,533,469	(2,258,469)
221	Ministry of Trade and Industry	15,500,000	17,629,722	(2,129,722)
223	Ministry of Food Security and Disaster Victims (SAPS)	3,350,000	7,755,975	(4,405,975)
225	Ministry of Livestock and Rural Potable Water	29,500,000	31,769,143	(2,269,143)
227	Ministry of Finance and Data Processing	29,300,000	22,599,965	7,204,035
-	Ministry of Youth and Sport and Culture	7,600,000	15,359,242	(7,759,242)
229	Ministry of Planning and National Reconstruction	15,000,000	17,317,631	(2,317,631)
231	Ministry of Public Works	23,500,000	27,323,813	(4,023,813)
233	Ministry of Transport and Civil Aviation	7,000,000	7,453,280	453,280
235	Ministry of Post and Telecommunications	2,500,000	4,331,045	(1,781,045)
237	Ministry of Social Affairs	17,000,000	17,538,771	(58,771)
239	Ministry of Civil Service	10,100,000	11,351,819	(1,551,819)
241	Ministry of National Education	151,700,000	154,497,301	(2,797,301)
243	Ministry of Labor	2,000,000	6,823,295	(4,823,295)
245	Ministry of Public Health	71,400,000	64,313,153	6,783,547
	Ministry of Mines and Energy	11,000,000	9,184,310	2,615,690
	Ministry of Tourism and Environnement	7,100,000	-	7,100,000
	F.CFA	525,000,000	533,359,299	(8,359,299)
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ACTION: RIG-2 INFO: DCM

VZCZCKO961
OO RUEHDK
RE RUTANE #7646 3521454
ZNR UUUUU ZZE
O 181454Z DEC 87
FM AMEMBASSY NDJAMENA
TO RUEHDK/AMEMBASSY DAKAR IMMEDIATE 1216
INFO RUEHC/SECSTATE WASHDC 3600
BT
UNCLAS NDJAMENA 07646

LOC: 101
18 DEC 87
CN: 56920
CHRG: AID
DIST: RIG

AIDAC

DAKAR FOR RIG/A/WA

AID/W FOR AFR/SWA AND AFR/PD/SWAP

E.O. 12356: N/A
TAGS: EAID, CD
SUBJECT: NONFEDERAL DRAFT AUDIT REPORT ON CHAD SUPPORT
- TO DEVELOPMENT MINISTRIES THIRD TRANCHE
- (677-0052)

REF: COMPETELLO/WILDER MEMORANDUM OF 11/18/87

NDJ FILE CODE: 677-0052; PIO/T 625-0929-40051

1. USAID HAS STUDIED SUBJECT REPORT AND CONCURS WITH IT AS IS.
2. USAID AND GOC HAVE TAKEN THE FOLLOWING STEPS TO CLOSE THE THREE AUDIT RECOMMENDATIONS:
 - -RECOMMENDATION NO. 1. THE GOC HAS PREPARED A UTILIZATION REPORT AS OF DECEMBER 1, 1987, SHOWING AN UNEXPENDED BALANCE OF 74,320,446 CFA FRANCS. UTILIZATION REPORT AND A PLAN FOR THE UTILIZATION OF THIS BALANCE WILL SHORTLY BE SUBMITTED TO USAID FOR ITS APPROVAL. REMAINING FUNDS SHOULD BE EXPENDED WITHIN 30 DAYS, AND THE GOC WILL SUBMIT A FINAL UTILIZATION REPORT AT THAT TIME.
 - -RECOMMENDATION NO. 2. THE USAID FINANCIAL POLICY ADVISER HAS OBTAINED THE DIRECT CONFIRMATION OF A SAMPLE OF BENEFICIAIRIES REQUESTED FROM THE BANQUE TCHADIENNE DE CREDITS ET DE DEPOTS.
 - -RECOMMENDATION NO. 3. THE USAID FINANCIAL POLICY ADVISER HAS WORKED WITH THE SAHEL REGIONAL FINANCIAL POLICY PROJECT AND GOC TREASURY PERSONNEL TO IMPLEMENT A SYSTEM OF MONTHLY BANK RECONCILIATIONS. THE GOC HAS SUBMITTED A BANK RECONCILIATION PERFORMED ON DECEMBER 1, 1987.
3. PLEASE CONFIRM ACCEPTABILITY OF STEPS TAKEN TO CLOSE AUDIT RECOMMENDATIONS AND SEND FINAL COPIES OF AUDIT REPORT, INCLUDING FRENCH TRANSLATION FOR THE GOC, AS

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APPENDIX IV
Page 2 of 2

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12

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