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**AUDIT OF THE
HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN
SOCIAL SECURITY OFFICE (CCSS)**

**Audit Report No. 1-515-90-06-N
November 17, 1989**

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AGENCY FOR INTERNATIONAL DEVELOPMENT

OFFICE OF THE REGIONAL INSPECTOR GENERAL
AMERICAN EMBASSY
TEGUCIGALPA - HONDURAS

TELEPHONES:
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November 17, 1989

MEMORANDUM

TO: USAID/Costa Rica Director, Carl Leonard
FROM: RIG/A/T, *Constance N. Gothard* Constance N. Gothard, Jr.
SUBJECT: Audit Report No. 1-515-90-06-N, "Audit of the Health Service Support Project Managed by the Costa Rican Social Security Office (CCSS)"

This report presents the results of a non-Federal audit of the Health Service Support Project, USAID/Costa Rica project No. 515-0203, managed by the Costa Rican Social Security Office (CCSS). The accounting firm of Price Waterhouse prepared the report, which is dated October 31, 1989.

The purpose of the project was to provide pharmaceuticals and disposable medical supplies to Costa Rica's health care system and to help stabilize the financial position of CCSS. To achieve this objective, the Government of Costa Rica and USAID/Costa Rica executed both loan and grant agreements on August 29, 1983 for amounts not to exceed \$10,000,000 and \$300,000 respectively. The project completion date although originally scheduled for December 31, 1986 was extended to December 31, 1988. The audit period was from September 1, 1985 to December 31, 1988 and included coverage of the equivalent of \$9,954,807 in loan funds provided to CCSS. Grant funds were not audited since USAID/Costa Rica retained custodial authority with respect to the use of these funds.

The purpose of the audit was to report on (1) the fairness of the fund accountability statement of the project managed by CCSS in accordance with the terms of the loan agreement; (2) CCSS's internal control structure for project purposes; and (3) compliance by CCSS with the terms of the loan agreement and applicable laws and regulations.

In the opinion of Price Waterhouse, the fund accountability statement of the Health Service Support project managed by the Costa Rican Social Security Office presents fairly the project's expenditures for the period September 1, 1985 to

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December 31, 1988 in accordance with the loan agreement. In addition, Price Waterhouse determined that there were no unallowable expenditures incurred in connection with the project. Price Waterhouse's study and evaluation of CCSS's internal control structure revealed a reportable deficiency consisting of the failure by CCSS to implement all recommendations of its external auditors and consultants relating to the improvement of the warehousing and distribution system for drugs and medical supplies. With respect to compliance with the loan agreement and applicable laws and regulations, Price Waterhouse found that there were no instances of non-compliance by CCSS with the terms of the loan agreement and applicable laws and regulations.

The draft report was discussed with both USAID/Costa Rica and the Costa Rican Social Security Office (CCSS). USAID/Costa Rica and CCSS concurred with the finding and recommendation contained in the draft report.

The Price Waterhouse report contains the following recommendation on internal controls which 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 assure that the Costa Rican Social Security Office (CCSS) implements the recommendations of its external auditors and consultants related to strengthening its internal controls for warehousing and distribution of drugs and medical supplies.

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

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**AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT MANAGED
BY THE COSTA RICAN SOCIAL SECURITY OFFICE**

USAID/COSTA RICA PROJECT NO. 515-0203

OCTOBER 31, 1989



**AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE**

USAID/COSTA RICA PROJECT NO. 515-0203

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Price Waterhouse



October 31, 1989

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

Dear Mr. Gothard:

This report presents the results of our audit of the Health Service Support Project, USAID/Costa Rica Project No. 515-0203, managed by the Costa Rican Social Security Office (Caja Costarricense de Seguro Social - CCSS), for the period from September 1, 1985 to December 31, 1988.

BACKGROUND

The Costa Rican Social Security Office is a government institution created under Law No. 17 on October 22, 1943. Its principal objective is the administration of Illness, Maternity, Disability, Old Age and Death Insurance.

On August 29, 1983, the Government of Costa Rica and the U.S. Agency for International Development in Costa Rica (USAID/Costa Rica) signed loan agreement No. 515-T-042 not to exceed US\$10,000,000 to finance the Health Service Support Project managed by the CCSS. The objective of the loan agreement was to support the project to provide pharmaceuticals and disposable medical supplies to Costa Rica's Health Care System and to help stabilize the financial position of CCSS. The importation of pharmaceuticals and disposable supplies was made through letters of credit paid directly by USAID/Costa Rica, CCSS received no money. Also the amount of local purchases of medical supplies made by the CCSS was reimbursed by USAID/Costa Rica. The project completion date was scheduled for December 31, 1986 and then was changed to December 31, 1988.

Also, on August 29, 1983, the Government of Costa Rica USAID/Costa Rica signed grant agreement No. 515-0203 not to exceed US\$300,000 to finance technical assistance to the CCSS for the procurement of pharmaceutical and medical supplies financed under the loan agreement mentioned above. The funds provided through the grant agreement were handled directly by USAID/Costa Rica and were not audited by us.

Mr. Coinage N. Gothard
October 31, 1989



AUDIT OBJECTIVES AND SCOPE

We were engaged to conduct a financial audit of the Health Service Support Project managed by the Costa Rican Social Security Office (CCSS) for the period September 1, 1985 to December 31, 1988.

Our audit was performed in accordance with generally accepted auditing standards, and the United States Comptroller General's "Government Auditing Standards" (1988 Revision) and accordingly included the review of documentation, accounting records, internal control structure and such other auditing procedures as we considered necessary in the circumstances, to determine whether:

1. The fund accountability statement of the Health Service Support Project, USAID/Costa Rica Project No. 515-0203, managed by CCSS, presents fairly the project's expenditures for the period September 1, 1985 to December 31, 1988, according to the terms of the loan agreement, identifying any unsupported expenses or those not considered allocable or allowable under the terms of the loan agreement.
2. CCSS's internal control structure was adequate for project purposes.
3. CCSS complied with the terms of the loan agreement and applicable laws and regulations.

The major audit procedures conducted during our work in order to meet the stated audit objectives consisted of:

1. Reviewing on a selective basis the adequacy of documentation of the project's expenses to determine if they were properly documented, allocable and allowance in accordance with the loan agreement and project activities, and properly recorded.
2. Studying and evaluating the internal control structure and procurement practices of CCSS with emphasis on those systems which were utilized in recording project activities.
3. Reviewing project activities transactions to determine whether CCSS complied with the terms of the loan agreement, amendments and implementation letters and applicable laws and regulations.

Mr. Coinage N. Gothard
October 31, 1989



RESULTS OF AUDIT

Fund Accountability Statement

In our opinion, the fund accountability statement of the Health Service Support Project, USAID/Costa Rica Project No. 515-0203, managed by the Costa Rican Social Security Office presents fairly the project's expenditures for the period September 1, 1985 to December 31, 1988 in accordance with the terms of the loan agreement and there were no unallowable expenditures noted.

Internal Control Structure

We studied and evaluated the Costa Rican Social Security Office's internal control structure and control risks in order to determine our auditing procedures for the purpose of expressing an opinion on the fund accountability statement of the project and not to provide assurance on the Costa Rican Social Security Office's internal control structure. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under the standards established by the American Institute of Certified Public Accountants. However, we did not note any matters involving the internal control structure and its operations that we consider to be material weaknesses. Nevertheless, we did note the condition described in finding No. 1. Other matters involving the internal control structure and its operation that we noted have been reported to the management of the Costa Rican Social Security Office in a separate letter dated June 15, 1989.

Compliance with the Terms of the Loan Agreement and Applicable Laws and Regulations

The results of our tests indicate that with respect to the items tested the Costa Rican Social Security Office complied, in all material respects, with the terms of the loan agreement and applicable laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the Costa Rican Social Security Office had not complied, in all material respects, with those provisions. Also, we noted certain instances of immaterial noncompliance that we reported to the management of the Costa Rican Social Security Office in a separate letter dated June 15, 1989.

MANAGEMENT COMMENTS



We submitted a "draft" copy of this audit report to the Costa Rican Social Security Office for their review and analysis. The management of the Costa Rican Social Security Office did not consider it necessary to include any written comments on this report.


Lic. Mike Santellanes Aguilera

Price Waterhouse



AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE

USAID/COSTA RICA PROJECT NO. 515-0203

FUND ACCOUNTABILITY STATEMENT
SEPTEMBER 1, 1985 TO DECEMBER 31, 1988

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying fund accountability statement of the Health Service Support Project, USAID/Costa Rica Project No 515-0203, managed by the Costa Rican Social Security Office, for the period September 1, 1985 to December 31, 1988. The fund accountability statement is the responsibility of the Costa Rican Social Security Office's management. Our responsibility is to express an opinion on the fund accountability statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall fund accountability statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the fund accountability statement audited by us, presents fairly in all material respects the project's expenditures for the period September 1, 1985 to December 31, 1988, in accordance with the terms of the loan agreement subscribed with the U.S. Agency for International Development.

As explained in Note 1, the amounts expressed in United States dollars in the accompanying fund accountability statement were obtained from the letters of credit denominated in U.S. dollars and the local currency transactions have been translated at the corresponding official exchange rate prevailing at the date in which the expenses were reimbursed by the U.S. Agency for International Development.

This report is intended solely for the use of the Costa Rican Social Security Office and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Rice Waterhouse

Mike A. Santellanes
Lic. Mike Santellanes Aguilera

June 15, 1989

EXEMPT FROM STAMP TAX - LAW NO. 6663

**AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE**

USAID/COSTA RICA PROJECT NO. 515-0203

**FUND ACCOUNTABILITY STATEMENT FOR THE PERIOD
SEPTEMBER 1, 1985 TO DECEMBER 31, 1988
(expressed in U.S. dollars)**

<u>Budget categories</u>	<u>Agreed upon budgeted amounts</u>		<u>Expenses incurred</u>	
	<u>Loan</u>	<u>Grant</u>	<u>Loan (audited)</u>	<u>Grant (unaudited)</u>
	(Note 2)		(Note 1)	
Drugs	\$ 3,000,000		\$3,162,275 (*)	
Medical supplies:				
Imported	5,500,000		5,383,619	
Local	1,500,000		1,408,913	
Technical assistance for the procurement of pharmaceutical and medical supplies	<u> </u>	<u>\$300,000</u>	<u> </u>	<u>\$296,136</u>
	<u>\$10,000,000</u>	<u>\$300,000</u>	<u>\$9,954,807</u>	<u>\$296,136</u>

The accompanying notes are part of this statement.

(*) In accordance with the terms of the loan agreement signed with USAID/Costa Rica, the budgeted amounts may be changed by the authorized representatives, without formal amendment of the loan agreement.

AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE

USAID/COSTA RICA PROJECT NO. 515-0203

NOTES TO THE FUND ACCOUNTABILITY STATEMENT FOR THE
PERIOD SEPTEMBER 1, 1985 TO DECEMBER 31, 1988

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

Nature of Operations

The Costa Rican Social Security Office is a government institution created under Law No. 17 on October 22, 1943. Its principal objective is the administration of Illness, Maternity, Disability, Old Age and Death Insurance.

On August 29, 1983, the Government of Costa Rica and the U.S. Agency for International Development in Costa Rica (USAID/Costa Rica) signed loan agreement No. 515-T-042 not to exceed US\$10,000,000 to finance the Health Service Support Project managed by Costa Rican Social Security Office (CCSS). The objective of the loan agreement was to support the project to provide pharmaceuticals and disposable medical supplies to Costa Rica's Health Care System and to help stabilize the financial position of CCSS. The importation of pharmaceuticals and disposable supplies was made through letters of credit paid directly by USAID/Costa Rica, and CCSS received no money. Also the amount of local purchases of medical supplies made by the CCSS was reimbursed by USAID/Costa Rica. The project completion date was scheduled for December 31, 1986 and then was changed to December 31, 1988.

Also, on August 22, 1983, the Government of Costa Rica and USAID/Costa Rica signed grant agreement No. 515-0203 not to exceed US\$300,000 to finance technical assistance to CCSS for the procurement of pharmaceutical and medical supplies financed under the loan agreement mentioned above. The funds provided through the grant agreement were handled directly by USAID/Costa Rica.

The accompanying fund accountability statement was prepared in accordance with accounting practices prescribed by the U.S. Agency for International Development and the terms of the loan agreement signed with CCSS.

Accounting Policies

The more significant accounting policies used by CCSS for the recording of the transactions summarized in the fund accountability statement of the Health Service Support Project are set forth on the next page.

Currency and Accounting Records

The transactions pertaining to the Health Service Support Project were recorded in Costa Rican colones and were not separately identified in CCSS's accounting records. However, project transactions can be identified because the imported pharmaceuticals and disposable supplies were paid against letters of credit at U.S. banks, and they can be traced back from the transactions recorded against these letters of credit. The local purchases made by CCSS were reimbursed by USAID/Costa Rica and the documentation was filed in the reimbursed vouchers.

The translation of the local currency transactions into U.S. dollars was made at the corresponding rate of exchange at the date in which the expenses were reimbursed by the U.S. Agency for International Development.

NOTE 2 - BUDGETED AMOUNTS:

A summary of costs budgeted under the loan agreement, amendments and implementation letters in U.S. dollars, is shown below:

<u>Budget categories</u>	<u>Original budget</u>		<u>Modifications</u> <u>Loan</u>	<u>Final budget</u>	
	<u>Loan</u>	<u>Grant</u>		<u>Loan</u>	<u>Grant</u>
Drugs	\$ 9,000,000		\$(6,000,000)	\$ 3,000,000	
Medical supplies:					
Imported	750,000		4,750,000	5,500,000	
Local	250,000		1,250,000	1,500,000	
Technical assistance for the procurement of pharmaceutical and medical supplies		\$300,000			\$300,000
	<u>\$10,000,000</u>	<u>\$300,000</u>	<u>\$ -</u>	<u>\$10,000,000</u>	<u>\$300,000</u>

Price Waterhouse



AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE

USAID/COSTA RICA PROJECT NO. 515-0203

INTERNAL CONTROL STRUCTURE

INDEPENDENT AUDITOR'S REPORT

We have audited the fund accountability statement of the Health Service Support Project, USAID/Costa Rica Project No. 515-0203, managed by the Costa Rican Social Security Office (CCSS), for the period September 1, 1985 to December 31, 1988, and have issued our report thereon dated June 15, 1989.

We conducted our audit in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

In planning and performing our audit of the fund accountability statement of Health Service Support Project for the period September 1, 1985 to December 31, 1988, we considered CCSS's internal control structure related to project operations in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide assurance on the internal control structure.

The management of CCSS is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of the policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Accounting process
- Budgetary control
- Procurement system
- Disbursements
- Inventory distribution system

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted the condition described in the accompanying finding No. 1, which is a matter involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Costa Rican Social Security Office in a separate letter date June 15, 1989.

This report is intended for the information of the management of Costa Rican Social Security Office and U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.


Lic. Mike Santellanes Aguilera

Pricewaterhouse

June 15, 1989

EXEMPT FROM STAMP TAX - LAW NO. 6663

AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE

USAID/COSTA RICA PROJECT NO. 515-0203

REPORT ON INTERNAL CONTROL STRUCTURE

AUDIT FINDING

1. THE COSTA RICAN SOCIAL SECURITY OFFICE HAS NOT IMPLEMENTED ALL OF THE RECOMMENDATIONS MADE BY ITS EXTERNAL AUDITORS AND OPS CONSULTANTS, RELATED TO THE IMPROVEMENT OF THE WAREHOUSE AND DISTRIBUTION SYSTEM OF DRUGS AND MEDICAL SUPPLIES.

Condition:

The Costa Rican Social Security Office has not totally implemented the recommendations made by the external auditors and OPS Consultants in reference to the warehouse and distribution system of drugs and medical supplies. Some of the more important weaknesses still in existence are the following:

- a) Lack of coordination of activities among the departments or executing units that are in charge of functions related with; purchase, record, warehouse and distribution of drugs and medical supplies acquired by CCSS. This situation causes, among others, material differences between physical inventories of drugs and medical supplies and those recorded in the accounting records.
- b) CCSS has not implemented an adequate system for the physical control of inventories of drugs and medical supplies which are dispatched from the general warehouse of CCSS to various pharmacies and hospitals.

Criteria:

The suggestions and recommendations given must be implemented as soon as possible in order to improve the existing controls and procedures followed related with the warehouse and distribution of drugs and medical supplies.

Cause:

The departments and executing units in charge of the functions related to: purchase, record, warehouse and distribution of drugs and medical supplies, not implemented the recommendations from the external auditors of CCSS and the external consultants from OPS.

Effect:

The deficiency in the internal control system related to the distribution of drugs and medical supplies does not allow the proper verification of whether the drugs and medical supplies acquired under the Support Project for Health Services financed through the U.S. Agency for International Development reached the patients.

Recommendation:

The CCSS should implement the recommendations of the external auditors and the OPS consultants which will contribute to improving the internal accounting control system related to the warehousing and distribution of drugs and medical supplies, aside from the improvement in the quality and timeliness of the financial information.

Price Waterhouse



AUDIT OF THE HEALTH SERVICE SUPPORT PROJECT
MANAGED BY THE COSTA RICAN SOCIAL SECURITY OFFICE

USAID/COSTA RICA PROJECT NO. 515-0203

COMPLIANCE WITH THE TERMS OF THE LOAN AGREEMENT AND
APPLICABLE LAWS AND REGULATIONS

INDEPENDENT AUDITOR'S REPORT

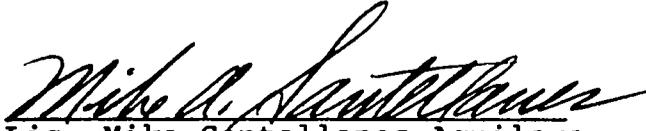
We have audited the fund accountability statement of the Health Service Support Project USAID/Costa Rica Project No. 515-0203, managed by the Costa Rican Social Security Office (CCSS), for the period September 1, 1985 to December 31, 1988, and have issued our report thereon dated June 15, 1989.

We conducted our audit in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

Compliance with the terms of the loan agreement and with laws and regulations applicable to CCSS is the responsibility of its management. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of CCSS's compliance with the terms of the loan agreement and certain applicable laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, CCSS complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that CCSS had not complied, in all material respects, with those provisions. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the Costa Rican Social Security Office in a separate letter dated June 15, 1989.

This report is intended solely for the use of Costa Rican Social Security Office and U.S. Agency for International Development (USAID). This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.


Lic. Mike Santellanes Aguilera

Luce Watrous

June 15, 1989

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APPENDIX I

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