

**Regional Inspector General for Audit
Tegucigalpa, Honduras**

**Audit of USAID/Dominican Republic's
Revenue Collection Project
Managed by the Dominican Electricity Corporation
October 1, 1989 to September 30, 1991**

**Audit Report No. 1-517-92-48-N
August 20, 1992**



**Contractor information contained in
this report may be privileged. The
restrictions of 18 USC 1905 should
be considered before any information
is released to the public.**

**INSPECTOR
GENERAL**

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

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AGENCY FOR INTERNATIONAL DEVELOPMENT

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August 20, 1992

MEMORANDUM

TO: D/USAID/Dominican Republic, Raymond F. Rifenburg

FROM: RIG/A/T, Lou Mundy 

SUBJECT: Audit of USAID/Dominican Republic's Revenue Collection Project, Managed by the Dominican Electricity Corporation, October 1, 1989 to September 30, 1991

This report presents the results of a financial audit of USAID/Dominican Republic's Revenue Collection Project, USAID/Dominican Republic Project No. 517-0218, managed by the Dominican Electricity Corporation (Corporation), for the period October 1, 1989 to September 30, 1991. The accounting firm of Horwath International prepared the report dated August 6, 1992.

The purpose of the Revenue Collection Project (Project) is to improve the Corporation's revenue collections by reducing the number of irregular and fraudulent connections through the institutionalization of a program of inspection and control. The life of the project budget provided A.I.D. loan and grant funding of \$3.0 million (\$0.5 million grant and \$2.5 million loan) and Government of the Dominican Republic counterpart contributions of \$1.6 million. The audit coverage included \$252,871 expended by the Corporation during the period audited.

The objectives of the audit were to determine whether: (1) the Corporation's fund accountability statement presents fairly, in all material respects, the Project's financial activities during the period audited, (2) the Corporation's internal control structure was adequate to ensure appropriate control over the Project's activities, and (3) the Corporation had complied with Project Agreement terms and applicable laws and regulations. The audit scope included an examination of Corporation activities and transactions to the extent considered necessary to issue a report thereon for the period under audit.

Horwath International found that the Corporation's fund accountability statement presents fairly, in all material respects, the Project's financial activities for the period audited. With respect to the Corporation's internal control structure, the auditors identified no

material weaknesses. In its review of the Corporation's compliance with Agreement terms and applicable laws and regulations, Horwath International identified no instances of material noncompliance.

The report was discussed with Corporation officials who expressed agreement with the auditors' conclusions. Management did not provide a written response to the Horwath International report.

The report contains no recommendations for inclusion in the Office of the Inspector General's audit recommendation follow-up system.

**USAID/DOMINICAN REPUBLIC'S
REVENUE COLLECTION PROJECT, MANAGED BY THE
DOMINICAN ELECTRICITY CORPORATION
FOR THE PERIOD OCTOBER 1, 1989
TO SEPTEMBER 30, 1991**

**USAID/DOMINICAN REPUBLIC'S
REVENUE COLLECTION PROJECT, MANAGED BY THE
DOMINICAN ELECTRICITY CORPORATION
FOR THE PERIOD OCTOBER 1, 1989
TO SEPTEMBER 30, 1991**

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August 6, 1992

**Mr. Lou Mundy
Regional Inspector General for Audit
U.S. Agency for International Development
Tegucigalpa, Honduras, C. A.**

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ASOCIADOS**

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Dear Mr. Mundy:



This report presents the results of the financial audit of the Revenue Collection Project, USAID/Dominican Republic Project No. 517-0218, managed by the Dominican Electricity Corporation (Corporación Dominicana de Electricidad - CDE) for the period October 1, 1989 to September 30, 1991.

BACKGROUND

On March 3, 1986, the United States Agency for International Development Mission to the Dominican Republic (USAID/Dominican Republic) entered into a loan and grant agreement for project No. 517-0218 with the Government of the Dominican Republic (GODR) for the amount of US\$500,000 for the grant and US\$2,500,000 for the loan. The agreement specified that the GODR would act through its representative, the Dominican Electricity Corporation (CDE), and would provide a counterpart contribution of no less than US\$1,600,000 (equivalent to RD\$20,112,000 at an exchange rate of RD\$12.57 per US\$1.00), including costs borne on an "in-kind" basis. Project assistance completion date (PACD) was estimated to be September 30, 1989. Through subsequent amendments the PACD was extended to September 30, 1991.

The goal of the project is to increase the availability of affordable and reliable energy to all income groups and to reduce the deficit of the Dominican Electricity Corporation (CDE). The purpose of the project is to improve the CDE's revenue collections by reducing the number of irregular and fraudulent connections through the institutionalization of a program of inspection and control.

AUDIT OBJECTIVES AND SCOPE

The objective of our engagement is the financial audit of the Revenue Collection Project managed by the Dominican Electricity Corporation, for the period running from October 1, 1989 to September 30, 1991. It should be noted that our audit scope did not include the costs of procurement made directly by USAID/Dominican Republic.

The audit objectives are to determine whether:

- A. The fund accountability statement presents fairly, in all material respects, the financial position of the project's activities from October 1, 1989 to September 30, 1991.
- B. Costs reported as incurred and reimbursed by USAID/Dominican Republic during the period are allowable, allocable, and reasonable in accordance with agreement terms, and applicable laws and regulations.
- C. The internal control structure of CDE is adequate to manage the project's operations.
- D. CDE has complied with agreement terms, and applicable laws and regulations which may affect the project's goals and the amount of incurred costs.

Except for not conducting an external quality control review by an unaffiliated audit organization as required by government auditing standards, we conducted our audit in accordance with generally accepted auditing standards and the U.S. Comptroller General's Government Auditing Standards and, accordingly, included such tests of the accounting records as deemed necessary under the circumstances. Consequently, our audit plan and program was designed to detect, and be alert to, situations or transactions that could be indicative of fraud, abuse, or illegal expenditures and acts.

The following audit procedures were performed to meet the objectives of our engagement:

1. We reviewed all project related documentation to become familiar with the project.
2. We examined the fund accountability statement, including the budgeted amounts by category and major items, the costs reported as incurred during the audit period, and the revenues received from USAID/Dominican Republic for that period. Revenue received less costs incurred were reconciled with the balance of the bank accounts at the end of period.
3. We reviewed the procedures used to control funds, including their transfer to contracted financial institutions or other implementing units. We also sought positive confirmation of balances, reviewed the bank accounts and the controls on those bank accounts, and examined the differences between bank account balances and the net of revenues and expenses.
4. We reviewed direct payments/purchases made by USAID/Dominican Republic on behalf of the project to evaluate procedures used by the CDE, in recording and controlling the assets, commodities, and technical assistance received.
5. We determined whether advances of funds were justified and supported with proper documentation, and whether funds advanced, disbursed, and available were reconciliable.
6. We planned our work and assessed control risk by means of obtaining sufficient understanding of the three elements of the internal control structure: the control environment, the accounting system, and control procedures.
7. We conducted compliance and substantive tests to determine the extent to which established procedures and controls were functioning as intended. The major internal controls evaluated included the adequacy of the accounting and information systems, procurement procedures and practices, fixed assets controls, bank accounts controls, controls on counterpart contributions, and controls to assure that charges to the project were allowable and properly supported.

8. We determined whether the CDE complied with agreement terms, project implementation letters, and pertinent laws and regulations. In planning and conducting the tests of compliance, we identified the agreement terms, project implementation letters and pertinent laws and regulations, and determined which of those not observed by CDE could have a direct and material effect on the project's fund accountability statement.

RESULTS OF AUDIT

Fund Accountability Statement

The fund accountability statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than one in accordance with generally accepted accounting principles. Based on the work performed, in our opinion, the fund accountability statement presents fairly, in all material respects, the receipts and expenditures for the period October 1, 1989 to September 30, 1991.

Internal Control

In the performance of our audit, we noted no matters involving the internal control structure and its operation which we considered to be a material weakness.

Loan and Grant Agreement

The results of our auditing procedures indicate that, with respect to the items tested, the Dominican Electricity Corporation (CDE) complied, in all material respects, with agreement terms and applicable laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the CDE had not complied, in all material respects, with agreement terms and applicable laws and regulations.

MANAGEMENT COMMENTS

The draft audit report was discussed with authorized management financial officers of the Dominican Electricity Corporation (CDE) on July 20, 1992, and these officers expressed their conformity with the contents of the report. CDE management signed a management representation letter dated June 10, 1992.

**USAID/DOMINICAN REPUBLIC'S
REVENUE COLLECTION PROJECT, MANAGED BY THE
DOMINICAN ELECTRICITY CORPORATION
FOR THE PERIOD OCTOBER 1, 1989
TO SEPTEMBER 30, 1991**

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INDEPENDENT AUDITOR'S REPORT



We have audited the fund accountability statement of the Revenue Collection Project, USAID/Dominican Republic Project No. 517-0218, managed by the Dominican Electricity Corporation (Corporación Dominicana de Electricidad - CDE) for the period October 1, 1989 to September 30, 1991. The fund accountability statement is the responsibility of the management of the Dominican Electricity Corporation. Our responsibility is to express an opinion on the fund accountability statement based on our audit.

Except as mentioned in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the Government Auditing Standards issued by the Comptroller General of the United States. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The government auditing standards require that audit organizations performing audits for the U.S. government have completed an external quality control review performed by an unaffiliated audit organization during the three - year period preceding the audit, and we have not complied with the requirement.

As described in Note 1(a), the fund accountability statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than one in accordance with generally accepted accounting principles.

In our opinion, the fund accountability statement referred to above presents fairly, in all material respects, project revenues and costs incurred and reimbursed for the period October 1, 1989 to September 30, 1991 on the basis of accounting described in Note 1(a).

Sotero Peratta Asociados.

June 10, 1992

**USAID/DOMINICAN REPUBLIC'S
REVENUE COLLECTION PROJECT, MANAGED BY THE
DOMINICAN ELECTRICITY CORPORATION**

FOUND ACCOUNTABILITY STATEMENT

**THE PERIOD OCTOBER 1, 1989
TO SEPTEMBER 30, 1991**

(Expressed in RD\$)

<u>Categories</u>	<u>Budget (Unaudited)</u>	<u>Actual</u>	<u>Reference to notes</u>
Receipts	\$ -	\$ 1,203,861	
Expenses:			
Managed by USAID/ Dominican Republic:			
Computer equipment	842,190	-	
Materials	8,907,102	-	
Vehicles and equipment	8,504,862	-	
Operation and maintenance of equipment	74,163	-	
Technical assistance	11,460,069	-	
Evaluation and audit	892,470	-	
	<u>30,680,856</u>	<u>-</u>	
Managed by CDE:			
Computer equipment	414,810	-	
Materials	377,100	338,708	2
Equipment	477,660	510,311	3
Maintenance of equipment	1,825,164	835,177	4
Public relations campaign	3,771,000	1,447,370	5
Training	163,410	47,022	6
	<u>7,029,144</u>	<u>3,178,588</u>	7
Total	\$ 37,710,000	<u>3,178,588</u>	
	=====		
Amount to be collected from USAID/Dominican Republic		\$1,974,727	8
		=====	

See Notes to the fund accountability statement.

USAID/DOMINICAN REPUBLIC'S
REVENUE COLLECTION PROJECT, MANAGED BY THE
DOMINICAN ELECTRICITY CORPORATION
FOR THE PERIOD OCTOBER 1, 1989
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NOTES TO THE FUND ACCOUNTABILITY STATEMENT

1. Summary of the CDE significant accounting policies for project purposes:

a) The fund accountability statement has been prepared on the cash basis of accounting. Consequently, funding provided is recognized when received rather than when earned, and expenditures are recognized when paid rather than when the obligations were incurred.

b) Currency used:

Cost incurred in United States dollars were translated into Dominican pesos at the prevailing exchange rate at the date of the transaction. The prevailing average exchange rates used during the audit period were:

<u>Period</u>	<u>US\$</u>	<u>RD\$</u>
October 1 to December 31, 1989	\$ 1.00	\$ 12.50
Year 1990	\$ 1.00	\$ 12.55
January 1 to September 30, 1991	\$ 1.00	\$ 12.67

c) Project grant agreements:

On March 3, 1986, the United States Agency for International Development Mission to the Dominican Republic (USAID/Dominican Republic) entered into a loan and grant agreement for project No.517-0218 with the Government of the Dominican Republic (GODR), acting through the GODR'S representative the Dominican Electricity Corporation (CDE), for the amount of US\$500,000 for the grant and US\$2,500,000 for the loan. The agreement speci-

c) Grant agreement (Continued):

fied that the GODR would provide a counterpart contribution of no less than the equivalent of US\$1,600,000, including costs borne on an "in-kind" basis. Project assistance completion date (PACD) was estimated to be September 30, 1989. Through subsequent amend ments, the PACD was extended to September 30, 1991.

The goal of the project is to increase the availability of affordable and reliable energy to all income groups and to reduce the deficit of the Dominican Electricity Corporation (CDE). The purpose of the project is to improve the CDE'S revenue collections by reducing the number of irregular and fraudulent connections through the institutionalization of a program of inspection and control.

2. Materials:

Disbursements related to the purchase of materials were as follows:

Office supplies	RD\$140,636
Electric materials	<u>198,072</u>
	RD\$338,708
	=====

3. Equipment:

The acquisition of vehicles and equipment is as follows:

Tools	RD\$238,574
Office equipment	129,699
Structure for ladder	90,667
Motorcycles	8,639
Other equipment	<u>42,732</u>
	RD\$510,311
	=====

4. Maintenance of equipment:

The operation and maintenance expenses are composed as follows:

Remodeling	RD\$ 39,042
Electric materials	315,238
Maintenance of vehicles	218,498
Workers' uniforms	192,061
Maintenance of equipment	13,921
Supply and materials	5,707
Other expenses for operation and maintenance of equipment	<u>50,710</u>
	<u>RD\$835,177</u>
	=====

5. Public relations campaign:

During the audit period, CDE made disbursements for the project's public relations campaign as follows:

Public relations training courses	RD\$ 551,850
Radio and television campaigns	113,000
Printing materials	704,000
Theatrical presentations	60,000
Others	<u>18,520</u>
	<u>RD\$1,417,370</u>
	=====

6. Training:

Training expenses are composed of:

Participation in conventions	RD\$ 39,522
Computer training	<u>7,500</u>
	<u>RD\$ 47,022</u>
	=====

7. Budget execution:

The budget was executed by the CDE through payments made directly by USAID/Dominican Republic. Funds received and disbursed by CDE and contributions made by the GODR are as follows:

7. BUDGET EXECUTION (CONT):

(Expressed in RD\$)

	BUDGET			EXECUTION			GOOR	
	AID	CDE	Total	AID	CDE	Total	Budget	Execution
Computer equipment	842,190	414,810	1,257,000	329,233	-	329,233	-	-
Materials	8,907,102	377,100	9,284,202	-	338,708	338,708	-	-
Vehicles and equipment	8,504,862	477,660	8,982,522	10,213,177	510,311	10,723,488	-	-
Operation and maintenance	74,163	1,825,164	1,899,327	-	835,177	835,177	6,197,010	1,234,080
Technical assistance	11,460,069	-	11,460,069	7,420,618	-	7,420,618	-	-
Public relations campaign	-	3,771,000	3,771,000	-	1,447,370	1,447,370	87,990	-
Training	-	163,410	163,410	-	47,022	47,022	-	-
Personnel	-	-	-	-	-	-	13,827,000	8,180,302
Evaluation and audit	892,470	-	892,470	505,634	-	505,634	-	-
	<u>\$ 30,680,856</u>	<u>\$ 7,029,144</u>	<u>\$37,710,000</u>	<u>\$18,468,662</u>	<u>\$ 3,178,588</u>	<u>\$21,647,250</u>	<u>\$20,112,000</u>	<u>\$ 9,414,382</u>
	*****	*****	*****	*****	*****	*****	*****	*****

8. Reconciliation of funds managed by CDE:

Receipts from USAID	RD\$ 1,203,861
Less expenses	<u>3,178,588</u>

Excess of expenses over receipts (Amount to be collected from USAID/Dominican Republic)	1,974,727
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Reimbursement received from USAID during the period November 4, 1991 to Decem- ber 19, 1991	<u>1,974,727</u>
--	------------------

RD\$	0
=====	=====

9. Subsequent event:

As of September 30, 1991, the estimated severance payment for the Project's employees amounted to RD\$523,431, equivalent to US\$41,875. As of the report date, all Project employees are receiving payment from the CDE payroll; CDE's management has not taken any decision in connection with the employees' claim for severance payment.

**USAID/DOMINICAN REPUBLIC'S
REVENUE COLLECTION PROJECT, MANAGED BY THE
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**INTERNAL CONTROL STRUCTURE
INDEPENDENT AUDITOR'S REPORT**



We have audited the fund accountability statement of the Revenue Collection Project, USAID/Dominican Republic Project No. 517-0218, managed by the Dominican Electricity Corporation for the period October 1, 1989 to September 30, 1991, and have issued our report thereon dated February 6, 1992.

Except for not conducting an external quality control review by an unaffiliated audit organization as described in our opinion on the fund accountability statement, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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 CDE Revenue Collection Project USAID/Dominican Republic Project No. 517-0218, we have considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not for providing assurance on the internal control structure.

The management of the CDE 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 the 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 the fund accountability statement in accordance with the basis of accounting described in Note 1(a) to the fund accountability statement. 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 policies and procedures may deteriorate.

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

- . Policies and procedures related to the accounting system and the internal control environment that pertain to CDE's ability to record, process, summarize, and report financial data consistent with the fund accountability statement.
- . The CDE's procurement system for equipment and supplies to determine if the system follows sound commercial practices.
- . Procedures to handle the bank accounts and cash received.
- . Disbursement procedures related to payroll, travel expenses, and personnel in training in the United States.
- . CDE policies for planning and evaluating project activities and accomplishments.

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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more 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 fund accountability statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the CDE in a separate letter dated February 6, 1992.

This report is intended for the information of the CDE and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in cursive script, reading "Setero Peratta Passicardo".

February 6, 1992

**SOTERO PERALTA Y
ASOCIADOS**

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**COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE
LAWS AND REGULATIONS**
INDEPENDENT AUDITOR'S REPORT

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We have audited the fund accountability statement of CDE Revenue Collection Project USAID/Dominican Republic Project No. 517-0218 managed by the Dominican Electricity Corporation for the period October 1, 1989 to September 30, 1991, and have issued our report thereon dated February 6, 1992.

Except for not conducting an external quality control review by an unaffiliated audit organization as described further in our opinion on the fund accountability statement, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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 agreement terms and laws and regulations applicable to the project is the responsibility of the CDE's management. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of compliance with certain provisions of agreement terms and laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The result of our tests indicate that, with respect to the items tested, the CDE complied, in all material respects, with agreement terms and applicable laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the CDE had not complied, in all material respects, with those provisions.

We noted certain minor instances of noncompliance that we have reported to the management of the CDE in a separate letter dated February 6, 1992.

This report is intended for the information of the CDE and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Setero Pratta Asociados

February 6, 1992

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