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A. Reasons for Distribution Site Monitoring

Two types of monitoring generally take place for all projects: impact and systems monitoring. Monitoring for impact involves the tracking of project-specific variables directly related to final objectives, such as nutritional status, consumption patterns and household income. CARE and donors want to know who is receiving benefits from the program, in what way and to what degree relative to the costs involved, and why the program is or is not having the intended impact. This type of evaluation requires baseline information.

This manual focuses on monitoring systems of food management, by reviewing internal controls and verifying the documentation for individual transactions. This information relates to management of assets and compliance with donor regulations.

The monitoring process seeks to reduce the risk that registered beneficiaries are not receiving their intended rations and that systems are not operating.

Monitoring data should satisfy management information needs covering receipt, storage and distribution of food. Monitoring should:

- Verify that registered beneficiaries are receiving the intended quantity and quality of food.**
- Determine if distribution staff are following procedures as stipulated in agreements.**
- Determine if control procedures are adequate at each stage of the distribution to prevent corruption and misappropriation.**
- Determine losses and actions taken on a timely basis to pursue claims against responsible parties.**

- **Provide project management with suggestions to improve procedures.**
- **Verify amounts of food in possession of counterparts by reconciling stock records and physical inventories.**

CARE often provides support to on-going government or other counterpart programs by procuring food, arranging for transport and delivery of food, and providing advisory or technical support to the counterpart's program activities. Counterparts often manage all other aspects of project implementation, including food handling and distribution activities.

Whether or not CARE directly implements a program, effective monitoring systems and procedures must be in place for any program using food resources.

In developing monitoring systems, refer to the CARE Program Manual Chapter Five - Monitoring and Evaluation and the Data Collection Handbook: Tools for Evaluation, March 1991, and more specifically to the Food Security Unit's (formerly Food Program Unit) Evaluation Module, March 1993.

B. Ways of Collecting Information

Information about systems at the site level is collected in several ways. First, there is required reporting based on recordkeeping. Project management may require all sites to submit daily, weekly, monthly or quarterly reports. Regular site reports are the main source of information regarding total amount of food received and distributed to beneficiaries, inventories in storage sites, extent of losses, adequacy of food management systems, staff training needs, and the number of project beneficiaries. Second, there are site visits to improve performance of sites not operating adequately. The visits, regardless of the information produced, have a positive impact on site management. Third, and the focus of this chapter, is monitoring a sample of sites, based on mathematical laws of

probability which state that a small number of sites randomly selected from all the sites will demonstrate the characteristics of the whole. The goal of statistical sampling is to achieve maximum objectivity, representativeness and efficiency.

C. Use of Information

Aggregate information collected from the regular site reports is compared with information drawn from the monitoring sample. If the sample is reliable, discrepancies between the two could indicate serious control problems at the site level. For example, every month 95% of the sites may report that they distribute the full authorized ration to the precise number of authorized beneficiaries. Monitoring reports, however, show that 85% of the sites visited are serving an average of 50% more beneficiaries than authorized or reported. There is clearly a widespread distortion between the site reports and the monitoring reports.

Comparative analysis has both programmatic and administrative implications; the under-reporting or over-reporting of beneficiaries may require a change in the number of sites, better targeting and registration, change in planning of allocations , different types of foods, or adjustments in distribution mode to insure that the target population receives the intended ration.

If the center reports do not match the monitoring reports, possible causes of the discrepancies include:

- Misappropriation**
- Lack of training**
- Poorly designed reporting formats**
- Fear of site personnel to report honestly and freely on distribution activities/problems**
- Collusion involving transporters and individual(s) responsible for receipt at the center**
- Receipt of short-weight deliveries from CARE warehouses or transporters.**

Project managers, Food and Logistics staff and others in country offices must regularly review and compare distribution site reports with information received during visits by field monitors to determine whether there are discrepancies.

II. Sampling

All sites are monitored only when the number is very small. In most cases, conclusions extrapolated from visits to a sample of sites can be used to validate the accuracy of the information provided by the site reports. Statistical sampling attempts to strike a balance between the implausibility of completely examining the performance and transactions of all sites on one hand and the selection of a sample where the margin of error is within an acceptable range on the other hand. It is important that sample sites are selected from the master list of approved distribution sites and that sites are selected in such a way that every site has an equal chance of being selected.

A. Types of Statistical Sampling

The following general information and suggestions on selecting sample sizes, choosing a methodology and interpreting data can be augmented by further assistance from regional managers, Technical Assistance Group, CARE's Internal Audit Department and other consultants.

Country offices must reach agreement with local donor representatives on methods of sampling, selecting sample sizes and interpreting data.

1. Unrestricted Random Sampling

This method assumes that each site has an equal chance of being part of the sample selected. Make a list of all project sites, perhaps by alphabetical order. Every project site

is given a number. Once the total number of sites is known, decide how many sites are required for the sample (see Selecting the Sample Size below). Use a table of random numbers to decide which site is selected first and the pattern for selecting sites thereafter. For instance, the table might tell you to start with Site #4 and select every 6th site after that until a sample of 20 sites has been selected.

Random sampling isn't always the most convenient method of choosing a sample. If there are many, many sites and the number of sites selected is small, the random method will almost always produce a sample across many different regions and terrain. It may not be physically possible, given the number of monitors, vehicles and fuel available to visit all the randomly selected sites in a prescribed time frame. For example, it is unrealistic to expect a monitor to witness distributions at two sites per day if s/he must travel hundreds of miles by motor bike or public transportation. Other types of sampling, such as stratified random or systematic may be more appropriate.

2. Stratified Random Sampling

This method of sampling is sometimes used if there are wide variations in site performance within a certain geographic location or type of distribution site (i. e., health centers or schools). All the sites are grouped into segments, each having some uniform, easily identifiable characteristics. Each segment is sampled separately using unrestricted random sampling methods. For instance, there might be a sample taken of all the school distribution sites and another sample taken of all the health centers. Within the segment, each site must have the same probability of being selected as any other site. At the end of the examination of each segment, the results from all segments are jointly evaluated.

3. Systematic Sampling

In systematic sampling, the selection plan is established by selecting a random start and setting a sampling interval that would result in choosing a previously specified sample

size. For example, the third site on the list may be the first site monitored and thereafter every tenth site will be included in the sample.

B. Interpreting Statistical Data

1. Precision

Project management must draw conclusions from the results of the sample. Because the sample may not show the true characteristics of the entire population of sites, a certain risk is involved in all samples. It is possible to quantify how much variation to expect as a result of errors under certain conditions, e.g., $\pm 2\%$.

2. Margin of Error

There are two types of error: sampling and non-sampling error. Non-sampling errors include listing errors and omission, response and measurement errors, errors of coding and data entry. Sampling error refers to errors that are attributable to the fact that the estimates are being made from the sample rather than testing the entire universe.

3. Confidence Level

This has to do with the percentage chance of drawing a correct conclusion from the sample. For example, a 95% confidence level means that there is a 95% chance that the true value of whatever is being measured lies within the specified precision. In other words, there is a 5% chance that the true value for the population does not lie within the specified precision. Usually a larger sample size will result in a higher confidence level.

C. Selecting the Sample Size

There are a number of factors to consider when determining an adequate sample size.

First is a determination of the number of variables or factors which are expected to have a significant influence on systems management. Variables may include:

- **Available staff and support infrastructure (health posts vs. health centers)**
- **Accessibility of site to supervision and supplies (urban vs. rural)**
- **Type of institution (private vs. public, MCH vs. school feeding, community based or government)**
- **Size of catchment area, i.e., geographical area and population served by the site**
- **Amount of food and other resources being used in a project**
- **Estimated amount of loss or current inventory in sites.**

The actual number of sample sites to select will depend on what is being measured.

1. Estimating Values

If information on the actual amount of loss or inventory is required, sample sizes may be developed using the table below. Determination of this sample size is based on the general rule that the sample size must be high enough to allow for representation of each value to be estimated.

Sampling Guidance

Number of sites in the project	Number of sites in the sample
Up to 10	Each site
11 - 100	10 drawn at random
More than 100	The square root (approximately) of the total number of sites drawn at random according to a suitable scheme.

Adapted from Table 10, Food Storage Manual, World Food Programme, 1992. Note that the

sampling fraction varies with the population. For example, if there are 10 sites, all ten sites or 100% of the sites should be monitored. For 25 sites, 5 sites or 20% of the sites should be monitored. For 100, 10% of the sites, and so on.

2. Attributes Sampling

Attributes sampling is a method used to estimate the proportion of specific attributes in a population. This proportion is called the occurrence rate and is the ratio of the attributes to the total number of the population. For example, country offices may be interested in knowing the percentage of centers complying with reporting requirements. Attributes samples vary only slightly with population size. For example, the sample size for a population of 500 is almost the same as the sample size for a population of 2000.

This distinction is important because it may determine just how large a sample size must be drawn. If there are specific needs to look at, such as the actual size of a loss or the amount of damaged food shipped to centers, the total number of centers must be taken into account. On the other hand, for attributes sampling, a smaller sample size can provide managers with sufficient information to make informed decisions about how well distribution sites are complying with reporting requirements.

D. Cost Effectiveness

Early in the development of monitoring systems, country offices must consider the practical questions about the cost of monitoring activities including the time and travel of staff and staff support. Consideration must be given to:

- Salaries and other personnel costs - program management, field staff, clerical and consultants**
- Travel**
- Office rent in the field**

- **Vehicle purchases and maintenance**
- **Supplies and equipment**
- **Administration - printing, postage, telephone**
- **Other costs - overhead.**

Country offices must assure themselves that sample sizes are not larger than they can afford. If country offices do not have adequate personnel and resources to monitor the sample size required to insure a 95% confidence level, a lower confidence level, such as 80%, may have to be set. In these cases, country offices should inform regional managers and reach agreement with local donor representatives to assure that donor requirements on monitoring and sampling are satisfied.

III. Using Field Monitors

Monitors' recommendations may be the best method of determining the exact causes of problems and the steps needed to overcome site-level difficulties.

A. Role of Field Monitors

Monitors must monitor compliance with CARE and donor program requirements and accountability standards. In order to maintain objectivity, monitors should not be the same people responsible for management or supervision.

Field monitors must be trained in the following areas:

- **Principles of internal control**
- **Basic food inventory accounting**
- **How to do physical counts of inventory in stock, proper warehouse and storage practices**
- **Monitoring dispatch/distribution systems, and reviewing beneficiary records**
- **How to detect the possibility of fraud and theft**

- **How and when to fill in basic food control forms**
- **Crowd control guidance**
- **Sampling of sites for inspection**
- **Sampling of food packages to assess quality**
- **Sampling of documentation for review**
- **Observation of actual distribution of food, such as scooping procedures and measures.**

Before field visits, monitors should review site reports, information on food dispatches, and previous monitoring reports. Where practicable, monitors should take previous monitoring reports with them when they visit sites.

B. Monitoring the Monitors

The performance of monitoring staff should also be examined by the project management. If one monitor or group of monitors under a particular supervisor continually submits reports that are inconsistent with the other sites' performances, there may be a problem with training of the monitors or collusion. For example, if one monitor reports 100% of sample sites had monitoring reports that were 99% accurate, but all other monitors reported accuracy percentages of 75% - 80%, the problem may be with the monitor and should be investigated.

Some ways to prevent distortion in site reporting include:

- **Provide monitors with standardized formats.**
- **Establish a schedule of surprise visits by project managers or others.**
- **No person monitors the same center consecutively. Check the names of those who performed the last two monitorings and the results of these monitorings.**

- **Advise monitoring as late as possible about the sites on their visitation schedule.**

Monitors must be closely supervised and a sample of their reports periodically re-validated by supervisory personnel. Project managers should assess monitoring programs and their coverage on a regular basis. Special attention should be paid to each monitor's findings and recommendations for distribution sites and the steps site personnel have taken to address problems. Programs may consider developing a spreadsheet or large wall chart with the name of each site, problems identified, and actions taken to correct problems, with dates.

IV. Information To Be Collected

A. Developing a Data Collection Plan

The plan should be designed in the field and reflect the cultural differences, program objectives and operating conditions that have an impact on local management "realities."

1. Determine Objectives

This has to do with how the information is to be used and by whom. Data has no intrinsic value unless it can be used to achieve some end. Do not collect data without specifying the action system it will serve. If people keep reporting information and never see any results, they will begin to lose trust.

2. Determine the Data to be Collected and the Format

The important test questions are:

- **How is the data to be used?**
- **When is it needed?**

- **What level of detail is needed?**
- **What format is most useful for presentation?**

Monitors should have a standardized CARE format to capture all necessary information. Suggestions are provided below. The information should be mostly objective and easily quantifiable, such as physical counts, document verification, the absence or presence of storage and distribution materials. Monitoring staff should not be required to perform complex calculations, since errors could lead to information distortions.

Some subjective observations and recommendations are an important link for project management to field conditions and operations, and space for such should be provided on standard formats. However, subjective data should be limited to the degree possible.

Examples of Subjective and Objective Questions

Subjective	Objective
Is the storage area clean?	<ul style="list-style-type: none"> • Is there visible rodent excrement on the floor or bags? • Are there flying insects or insects outside or inside of bags? • Are there damaged or torn sacks? • Are there evidences of garbage?
Is the food properly stacked?	<ul style="list-style-type: none"> • Are pallets used? • Are the stacks interlaced or bonded? • Is there distance between the stacks and walls and other stacks?

3. Select the Sample Sites

- **Map the location and number of the sites**
- **Set up the monitors' schedule.**

4. Collect the Data

- **A representative sample of the waybills should be checked against inventory ledgers showing receipts and dispatches. The current balance shown in the inventory ledgers should be validated by a physical count of food in the warehouse.**
- **The quantities of food actually received (as counted/weighed by the receiving site) should be compared to the quantities on the waybills and discrepancies noted.**
- **Food removed from inventory as “unfit for human consumption” or “stolen” must be validated by examination of the loss reports and documents showing destruction of food. If any of the documents are considered to be suspect, the monitor must contact the issuing authorities to verify the documents.**

Field monitors must be able to trace all transactions of food movement from primary and secondary warehouses to the beneficiaries, and validate documented information on distributions, inventory, accounting, and the identity and eligibility of recipients. Monitors must periodically witness actual food distributions for propriety, actual ration size distributed and inspection of storage areas.

5. Summarize the Data

Determine the percentage of sites that are operating acceptably and the percentage operating unacceptably, according to the sample.

6. Look for Relationships and Differences

Compare the results of the sample with the data from regular site reporting. Look for discrepancies.

B. Suggested Information to Collect

1. General Information

- **Project name and number**
- **Type of program: (such as school feeding, MCH, FFW, general distribution)**
- **Date of visit**
- **Site address and/or code**
- **Name of institution**
- **Province, district or community**
- **Name of person(s) in charge**
- **Name of person(s) authorized to receive food**
- **Date of site agreement**
- **Date center opened**
- **Date of last monitoring visit**
- **Is this a (circle one): regular visit/follow-up visit**
- **Was a distribution observed?**

2. Project Participants

a. Beneficiary Records

- **Number of participants registered to receive food**
- **Number of participants listed as having received food for a sample of five days since the last visit**
- **Difference between the two. (In reality there will always be differences between registered numbers and numbers actually receiving food.)**

- **If great differences are found, expand the sample to 20 days.**

b. Beneficiary Interviews

Whenever possible, monitors should select a sample of beneficiaries to interview. The following are some questions that monitors can ask:

- **Their names (Confirm that the names actually match those of approved beneficiaries.)**
- **Whether they visited the project site during the last distribution**
- **Whether they received food during the distribution period**
- **Whether the food they received was the usual amount**
- **Whether they have an individual ration card or other card**
- **Whether ration card is filled in.**

c. Interviews with Distribution Staff

- **Is there up-to-date information from CARE or counterparts on distribution schedules and ration sizes? If so, look at documentation.**
- **Does food arrive on a timely basis? Are there missed or late deliveries? Look at documentation.**
- **Have days for food distributions been canceled?**
- **Amount of food missed or late**
- **Are distributions reaching approved beneficiary levels?**

d. Ration Sizes

The following questions can be included on a monitoring form.

Food Information	Beans	Peas	Wheat
a. The quantity of food distributed on the day of the inspection.			
b. The quantity of food that the site is authorized to distribute			
c. The difference between a. and b.			
d. Percentage of difference between a. and b.			
e. The number of people at the distribution site on the day of the visit.			
f. Average ration size per beneficiary (line a. divided by line e.)			
g. The approved ration size per individual			
h. Percentage of difference between f. and g.			

3. Center Management

a. Ledger Review

Identify distribution days from the records and confirm through interviews with beneficiaries that feeding actually occurred.

b. Inventory Records

	Commodity Information	Beans	Peas	Wheat,
a.	Balance from last inspection physical count			
b.	Quantity of food delivered to the center since the last inspection (from waybills received since last inspection)			
c.	Total amount of losses (itemize by type of loss) - for example,			

	Stolen Wet			
	Infested			
d.	Total amount of food available for distribution (lines a+b-c)			
e.	Total amount of food distributed since the last inspection according to site records			
f.	Total quantity remaining (lines d-e)			
g.	Physical inventory to the nearest quarter bag or nearest half can			
h.	Inventory per center records			
i.	Difference between physical inventory and center's records (lines f-g)			

Field monitors should get the signature of the person responsible for the distribution site indicating agreement with the physical inventory.

c. Center Documentation

- **Are copies of all receiving waybills on file and accessible for inspection?**
- **Are all copies of the site's monthly reports on file and accessible for inspection?**
- **Is the site ledger up-to-date?**

d. Storage Site

- **Is there ventilation?**
- **Are the roof, walls and doors structurally sound?**
- **Is the food stored in a secure area with restricted access?**

- **Is there a key to the warehouse?**
- **Are the persons responsible for authorizing and recording dispatches different from the person holding keys to the warehouse?**
- **Is area free from visible rodent excrement on the floor or bags?**
- **Is the area free from insects (flying, inside or outside bags)?**
- **Are all sacks in sound condition (not damaged or torn)?**
- **Is the area free from garbage?**
- **Are pallets used?**
- **Are the stacks interlaced or bonded?**
- **Is there sufficient space between the stacks and walls and other stacks?**

e. Sale/Disposition of Containers

- **If sites are selling or giving away empty bags or containers, are they following CARE procedures?**
- **If bags or containers are being sold, how much money is being collected, how is it being recorded, what is being done with the money, are reports going to CARE?**

V. Monitoring Reports

Results from monitoring visits should be summarized in a standardized monitoring report. The reports should kept on file and made available to counterparts and donors as required.

A. Information in Reports

1. General Site Information

- **Project name and number**
- **The names and/or identification number of all sites that were visited**
- **Location of sites monitored**
- **Date of previous site visit**
- **Average interval between monitoring visits**

2. Project Participants

- **The difference between approved number of beneficiaries and actual attendance, according to distribution site records**
- **All centers that had at least one participant/beneficiary on the attendance record who could not be verified or who responded to interviews in such a way that the validity of the center's attendance records is in doubt**
- **If distributions were taking place during visits, the percentage difference between the approved number of beneficiaries and the number counted by the monitor. Reasons for any differences should also be noted.**

3. Distribution Site Management

- **All sites by percentage difference in inventory balances (ledger balances minus physical counts)**
- **All sites that had at least one deficiency in the storage area**
- **All sites by percentage difference between the actual ration distributed and the**

approved ration for distribution. (This can depend on whether the site takes attendance, how the food is distributed, and the amount of food on hand to distribute.)

- **All sites that could not distribute food because of late or missed deliveries, by location**

4. Recommendations

Increasing or decreasing the amount of food provided to each site, a review of past problem areas, progress on implementing previous recommendations and any recommendations for imposing sanctions.

B. Scoring and Follow-up

To assist in the management of distribution sites and determine which sites are operating more effectively than others, country offices should establish standards of operating acceptability with counterparts. A rating system can be adopted which summarizes the performance of the center, based on the monitor's examination and the adequacy of the site's reports. For example, criteria could be established for five categories, ranging from "very good" rating to "very inadequate".

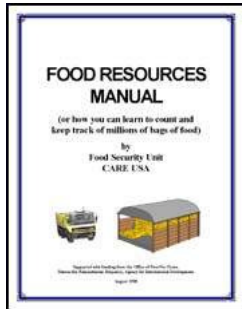
- **Very Good = (letter of congratulations from CARE)**
- **Good = (letter of congratulations from CARE)**
- **Adequate = (additional training)**
- **Inadequate = (training, warning and follow-up visit)**
- **Very Inadequate = (suspension or de-selection)**


While random sampling of sites will still be required to monitor activities at distribution sites, establishing a rating system such as above may help country offices more efficiently

target resources for sites with problems or make decisions to terminate activities.



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 **Chapter 10 - Inventory Accounting and Reporting**

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  **Acronyms**

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Acronyms


- AER - Annual Estimate of Requirements
- AID - United States Agency for International Development
- AIDAB - Australian International Development Assistance Bureau
- B/L - Bill of Lading
- BGA - Budget and Grants Administration
- CCC - Commodity Credit Corporation
- CEC - Commission of the European Community
- CFGB - Canadian Food Grain Bank
- CI - Care International
- CSB - Corn Soy Blend
- CSR - Commodity Status Report
- DPP - Development Project Proposal
- EC - European Community
- ECHO - European Community Humanitarian Office
- ETA - Estimated Time of Arrival
- EU - European Union
- FAO - Food and Agriculture Organization
- FFP - Food for Peace
- FFW - Food for Work
- FSU - Food Security Unit
- FY - Fiscal Year
- IAD - Internal Audit Department

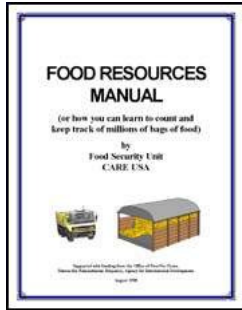
IHA - International Humanitarian Assistance








- ITSM - Internal transport, Storage and handling
- MACO - Management Assessment for Country Offices
- MCH - Mother child health
- NGO - Non-governmental Organization
- ODA - Office of Development Assistance
- OFDA - Office of Foreign Disaster Assistance
- OMB - Office of Management and Budget
- PN - Project Number
- PRO - Protracted Refugee Operation
- PVO - Private Voluntary Organization
- RMG - Regional Management Group
- RMU - Regional Management Unit
- RSR - Recipient Status Report
- TAT - Turn around Time
- UNHCR - United Nations High Commission for Refugees
- USAID - United States Agency for International Development
- USDA - United States Department of Agriculture
- USG - United States Government
- WFP - World Food Program
- WSB - Wheat Soy Blend



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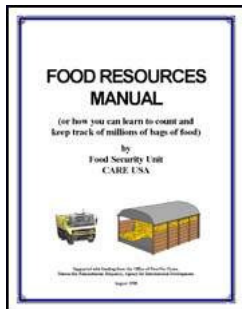
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 **(introduction...)**

 **Acknowledgements**

 **Introduction**

Chapter 1 - Programming Food Resources

Chapter 2 - Assessments Cost and Logistics

Chapter 3 - Internal Control

Chapter 4 - Agreements and Contracts

Chapter 5 - Call Forward and Procurement

- ☐ **Chapter 6 - Port**
- ☐ **Chapter 7 - Storage and Handling**
- ☐ **Chapter 8 - Food receipt and dispatch**
- ☐ **Chapter 9 - Losses and Claims**
- ☐ **Chapter 10 - Inventory Accounting and Reporting**
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Attachments

<u>PERIODIC EXPENSES</u>	<u>Units</u>	<u>PVO</u>	<u>AID/Host Gov.</u>	<u>NGO Counterpart</u>
<i>TRAINING</i>	<i>Avg.¹</i>			
Seminars ²				
Training Food Distributors				
Outside-schooling				
Other/specify				
<i>Total TRAINING:</i>		0		
<u>CAPITAL GOODS EXPENSES</u>	<u>Units</u>	<u>PVO</u>	<u>AID/Host Gov.</u>	<u>NGO Counterpart</u>
<i>CAPITAL³</i>	<i>SHARE⁴</i>			
Trucks				

Cars				
Computers				
Software				
Typewriters				
Equipment				
Furniture				
Office Buildings Constructed				
Warehouses Constructed				
Pallets				
Distribution Center Utensils, Measuring Devices, Cups...				
Education Materials				
Other/specify				
<i>Total CAPITAL</i>			0	

1 If training costs are bunched together just once every couple of years, the try to divide them across that number of years so that each year has a representative average.

2 Include the fees of outside consultants.

3 Capital refers to long-term purchases. Again, the goal is to estimate the average expense per year. Therefore, if possible, divide the purchase of the capital item (using its current dollar price) by the number of years of its anticipated lifetime of use. Alternately, it is reasonable to estimate the yearly cost of the item by simply

finding out the current rental price for the item on the local market.

4 Again, note the share of the items importance to the food-specific activities of the program. Use this fraction when estimating the relevant expenditure for items shared between projects.

RECURRING COSTS	Units	PVO	AID/Host Gov.¹⁶	NGO Counterpart
<i>PORT CLEARING & TRANSPORT</i>	<i>RATE:</i>			
Port Fees, Taxes				
Clearing Fees				
Port Storage				
Rail Fees				
Barge, Waterway				
Truck Contract ⁶				
Fuel ⁷				
Fleet Insurance				
Fleet Parts				
Other/specify				
<i>Total PORT/TRANSPORT:</i>			0	

5 Ignore A.I.D.-arranged transport overland up to landlocked countries. A.I.D. may directly contract the port surveyor or negotiate clearing fees. Include these expenses as best you can. In several countries the Host Government provides rail transport. Estimate its value in terms of the expenses this spares you.

6 Often private transporters are contracted for large-scale transport. This expense subsumes their attendant fuel, insurance costs, etc.

7 Even where the PVO contracts out for much transport, three are still local, pickup truck scale costs. These should be included here.

<u>RECURRING COSTS</u>	<u>Units</u>	<u>PVO</u>	<u>AID/Host Gov.</u>	<u>NGO Counterpart⁸</u>
<i>RENT, UTILITIES</i>	<i>SHARE⁹</i>			
Central Office Rent				
Local Office Rent				
Postage				
Telex, E-Mail				
Printing				
Telephone				
Central Warehouse Rent ¹⁰				
Local Warehouse Rent ¹¹				
Stationary, Ledgers				
Bagging Materials				
Fumigation				
Distribution Centers Rent				
Forms/Waybills				
Utilities				
Maintenance				

Repair (Warehouses & Offices)				
Other/specify				
Total RENT/UTILITIES:				0

8 Indigenous organizations with whom you work should be included if they are part of the food distribution network. Try to include their day-to-day incidental costs.

9 This is extremely important. Most of the recurring costs support both food and non-food activities. It is important at least to estimate what share of expenses are related exclusively to the food distribution effort. In this column note what portion (.3? .5? .75?) of the annual expenses should be attributed to the food activities but not to complementary activities or other NGO projects unrelated to food.

10 Do not double count expenses already recorded under port storage.

11 Note the number of warehouses.

STAFF EXPENSES	Units	PVO	AID/Host Gov.	NGO Counterpart
<i>FRINGES & BENEFITS</i>	<i>/Yr.12</i>			
Severance				
Pensions				
Housing				
Allowances				
Insurance				
Other Benefits				

Other Benefits				
Other/specify:				
(Benefits summed)				
<i>Total SALARIES & FRINGE:</i> ¹³			0	
<u>TRAVEL</u> ¹⁴				
Internal Trips (air)				
Internal Trips (land) ¹⁵				
Fuel				
Vehicle Insurance				
Parts/Lubricants				
Maintenance Labor				
Per Diems				
Other/specify				
<i>Total TRAVEL</i>			0	
Warehouses Constructed				
Pallets				
Distribution Center Utensils, Measuring Devices, Cups...				
Education Materials				
Other/specify				
<i>Total CAPITAL:</i>				

12 Remember that the values recorded in this section as well as the others are for

annual tools, not monthly outlays. It is probably not useful to record anything in this (units) column.

13 Add the totals here to the salaries totals on the previous page.

14 This section relates solely to the travel of personnel and equipment; commodity transport is recorded in another section. Include travel expenses of full-time staff as well as HQ visitors, monitors, consultants, etc.

15 Includes fees, bus fares, boat rentals, etc.

<u>STAFF EXPENSES</u>	<u>Units</u>	<u>PVO</u>	<u>AID/Host Gov.¹⁶</u>	<u>NGO Counterpart⁸</u>
<i>SALARIES</i>	<i>FTE¹⁷</i>			
Country Director ¹⁸				
Project Manager				
Commodities Manager				
Commodities Officers				
Transport Officers				
Port Officer/Surveyor				
Central Warehouse Rent ¹⁰				
Secretaries ¹⁹				
Accountant				
Bookkeeper				

Auditors ²⁰				
Distribution Staff ²¹				
Warehouse Managers ²²				
Guards				
Office Drivers				
Food Truck Drivers				
Vehicle Maintenance				
Casual Labor				
Other/specify				
(Column Sums)-			0	0
Warehouses Constructed				
Pallets				
Distribution Center Utensils, Measuring Devices, Cups...				
Education Materials				
Other/specify				
<i>Total CAPITAL</i>				

16 This column should record contributions either in cash or in-kind by either the U.S. Government (e.g. AID, CCC) or by the host government. For in-kind contributions, please make the best possible estimate of the dollar value.

17 Please note the number of full-time equivalents working in each category. This, multiplied by the mean salaries, gives the total expense. Record the sum of the portions of full-time staff devoted specifically to making the food program function, not for complementary activities.

18 For example, if there is one Country Director who spends 40% of his/her time administering the food programs, then the total FTE is .4.

19 If, for instance, there are 2 secretaries who work full-time on food programs, plus another 10 who work half-time on food programs, then the FTE is 7.0.

20 This may include full-time field monitors, or occasional professional auditors.

21 Remember that the goal is to capture the efforts of all persons working on the food program. This includes counterpart staff and the FTEs of professionals who spend part-time monitoring distributions.

22 Remember to include staff at each warehouse, both central and at the feeding sites.

Attachment taken from Food Aid Management, *Food Aid Briefing, Preparation of MYOP*, Washington, D.C. , November 1993

Exh E-2 HB 9

(TM 9:6) PAGE OF

TITLE II, PL 480 COMMODITIES ANNUAL ESTIMATE OF REQUIREMENTS — FY (See reverse for i

3. RECIPIENT CATEGORIES	3a. NUMBER FEEDING DAYS PER MO.	4. NUMBER OF RECIPIENTS	5. NUMBER MONTHS OPERATING	5a. NUMBER DISTRIBUTED PER YEAR				
					a.			a.
					b. NUMBER RECIPIENTS	c. RATE KGS	d. METRICTONS	b. NU RECI
Maternal Child Health-Mother	30							
Maternal Child Health-Child	30							
Preschool Child Feeding	25							
Other Child Feeding	30							
Other Child Feeding	25							
School Feeding	20							
Food for Work-Workers	30							
Food for Work-	30							

Dependents								
Other								
7. TOTAL RECIPIENTS		0			0			
8. TOTAL REQUIREMENTS FOR FY							0	
ADJUSTED REQUIREMENTS FOR SHIPMENT (METRIC TONS)								
9. Quantity on Hand September 30								
10. Quantity Received October 1 through February 28					0			
10a. From Prior Year Approval								
10b. From Current Year Approval								
11. Quantity on Hand February 28								
12. Quantity Due or Received for Current FY Program After February 19								
13. Total Line 11 Plus Line 12					0			
14. Projected Distribution March 1 through September 30								
15. Estimated Inventory, September 30					0			
16. Desired Operating Reserve								
17. Adjusted Total Requirements FY					0			
CLEARANCES					SIGNATURE			
18. Submitted by (Field Representative)								
19. Reviewed and Recommended by US AID or Embassy:								

20. Cooperating Sponsor Approval		
21. ISC/AID - Washington Approval		

AID 1550-3 (1-77)

Project Design & Procurement Shipping Internal transport, Distribution & Evaluation Storage & Handling Consumption

Project Design: Weighing Procurement and Shipping Factors in the Planning Process

When designing a project, many United States Private Voluntary Organizations (PVOs) tend to focus on the end uses of food aid. One way to make better use of food aid resources is to ensure that procurement and shipping factors are also taken into consideration during program design. These factors include timing of commodity purchase, packaging, freight rates and cargo size.

Timing of commodity purchase

Commodity prices fluctuate based on timing of the next harvest, existing stock levels, packaging and on commodity specifications. Because the U.S. Department of Agriculture is solely responsible for the purchase of commodities, PVOs are often unaware of these price factors. Procurement during times when a commodity is low in stock or high in demand tend to be more costly.

The precise details of commodity specifications should be reviewed annually and adjusted, if necessary. Prices to guarantee an extra percent of protein for some U.S. staples may for instance rise by several dollars per ton from one year to the next.

Packaging

To minimize cost, commodities should be packed and shipped in the largest possible packages. Smaller packages require more time and materials to supply a given commodity and more time and stevedoring labor to load and unload the vessel. In addition, smaller packages are more subject to pilferage.

If a commodity is to be shipped in containers, project planners should consider how many packages of a given commodity can fit in one 20' or 40' container based on the cubic dimensions and weight of the product. Both cost and damage can be minimized when only full containers are shipped.

Freight rates

Freight rates, like commodity prices, are also governed by the laws of supply and demand. The number of US flag vessels regularly engaged in food aid transportation is very limited, probably employing 60 vessels or less on average. These vessels are heavily booked during August, September and October because freight must be contracted before the end of a particular fiscal/programming year. Although it may not always be convenient on the receiving end, being able to ship during 'off months such as January and February may often result in significant cost savings, and also meet cargo preference requirements, by making use of US flag vessels that would otherwise not be employed during these months

Cargo Size

Freight rates are lowest when the cargo size matches the loading capacity of the vessel. PVOs will incur nearly the same fixed voyage costs whether or not the vessel is fully loaded. Subsequently, for full vessel loads, these fixed costs are spread over a larger tonnage base, thus decreasing the freight rate per ton.

FY 1996 Title II Procurement Schedule

Calls Forward Due in FFP/POD NOT LATER THAN	Invitation Number	Purchase Month	U.S. At Port Dates	Overseas Arrival
Jul 3, 1995	085	August	10/05-10/20	10/25-11/20
Aug 4, 1995	095	September	11/05-11/20	11/25-12/20
Sep 1, 1995	105	October	12/05-12/20	12/25-01/20
Oct 4, 1995	115	November	01/05-01/20	01/25-02/20
Nov 3, 1995	125	December	02/05-02/20	02/25-03/20
Dec 4, 1995	016	January	03/05-03/20	03/25-04/20
Jan 4, 1996	026	February	04/05-04/20	04/25-05/20
Feb 2, 1996	036	March	05/05-05/20	05/25-06/20
Mar 4, 1996	046	April	06/05-06/20	06/25-07/20
Apr 4, 1996	056	May	07/05-07/20	07/25-08/20
May 3, 1996	066	June	08/05-08/20	08/25-09/20
Jun 4, 1996*	076	July	09/05-09/20	09/25-10/20

*** Last FY 1996 Processed Commodity Purchase**

CASE INDIA

FY 1996. 1ST QUARTER COMMODITY CALL FORWARD.

COMMODITY : CORN DOTA BLEND (CDB) QUANTITY: (MT) 11,900

PORT	QUANTITY (MT)	QUANTITY (USD)	MONTH OF PURCHASE IN U.S.A.	MONTH OF PRODUCTION IN U.S.A.	MONTH OF EXPORT IN U.S.A.	REQUEST ARRIVAL MONTH
BOHRA	0	0	Aug-95	Sep-95	Oct-95	Dec-95
CALCUTTA	4,500	9,921,000	Aug-95	Sep-95	Oct-95	Dec-95
JAMNAGAR	1,100	2,425,000	Aug-95	Sep-95	Oct-95	Dec-95
MADRAS	1,900	4,189,000	Aug-95	Sep-95	Oct-95	Dec-95
PARADIP	1,700	3,748,000	Aug-95	Sep-95	Oct-95	Dec-95
VISAKHAPATNAM*	2,100	4,630,000	Aug-95	Sep-95	Oct-95	Dec-95 ✓
Sub total	11,300	24,913,000				

BOHRA	0	0	Sep-95	Oct-95	Nov-95	Jan-96
CALCUTTA	4,500	9,921,000	Sep-95	Oct-95	Nov-95	Jan-96
JAMNAGAR	1,100	2,425,000	Sep-95	Oct-95	Nov-95	Jan-96
MADRAS	1,900	4,189,000	Sep-95	Oct-95	Nov-95	Jan-96
PARADIP	1,700	3,748,000	Sep-95	Oct-95	Nov-95	Jan-96
VISAKHAPATNAM*	2,100	4,630,000	Sep-95	Oct-95	Nov-95	Jan-96 ✓
Sub total	11,300	24,913,000				

BOHRA	0	0	Oct-95	Nov-95	Dec-95	Feb-96
CALCUTTA	4,500	9,921,000	Oct-95	Nov-95	Dec-95	Feb-96
JAMNAGAR	1,100	2,425,000	Oct-95	Nov-95	Dec-95	Feb-96
MADRAS	1,900	4,189,000	Oct-95	Nov-95	Dec-95	Feb-96
PARADIP	1,700	3,748,000	Oct-95	Nov-95	Dec-95	Feb-96
VISAKHAPATNAM*	2,100	4,630,000	Oct-95	Nov-95	Dec-95	Feb-96
Sub total	11,300	24,913,000				

U. TOTAL 33,900 74,739,000

* SEPARATE D/Ls REQUESTED FOR VISAKHAPATNAM PORT AS FOLLOWS :

EXPORT MONTH	ANDHRA PRADESH (MT)	MADHYA PRADESH (MT)	TOTAL (MT)
Oct-95	1,500	600	2,100
Nov-95	1,500	600	2,100
Dec-95	1,100	1,000	2,100
TOTAL	4,100	2,200	6,300

JUNE 30, 1995

Figure

CASE INDIA

FY 1996, 1ST QUARTER COMMODITY CALL FORWARD.

COMMODITY : S.OIL (IN 20 LITRE PAILS)		QUANTITY:				(MT)
						4,380
PORT	QUANTITY (MT)	QUANTITY (LBS)	MONTH OF PURCHASE IN U.S.A.	MONTH OF PRODUCTION IN U.S.A.	MONTH OF EXPORT IN U.S.A.	REQUEST ARRIVAL MONTH
BOMBAY	0	0	Aug-95	Sep-95	Oct-95	Dec-95
CALCUTTA	600	1,323,000	Aug-95	Sep-95	Oct-95	Dec-95
JAMNAGAR	140	309,000	Aug-95	Sep-95	Oct-95	Dec-95
MADRAS	250	551,000	Aug-95	Sep-95	Oct-95	Dec-95
PARADIP	200	441,000	Aug-95	Sep-95	Oct-95	Dec-95
VISHAKHAPATNAM*	270	595,000	Aug-95	Sep-95	Oct-95	Dec-95
Sub total	1,460	3,219,000				
BOMBAY	0	0	Sep-95	Oct-95	Nov-95	Jan-96
CALCUTTA	600	1,323,000	Sep-95	Oct-95	Nov-95	Jan-96
JAMNAGAR	140	309,000	Sep-95	Oct-95	Nov-95	Jan-96
MADRAS	250	551,000	Sep-95	Oct-95	Nov-95	Jan-96
PARADIP	200	441,000	Sep-95	Oct-95	Nov-95	Jan-96
VISHAKHAPATNAM*	270	595,000	Sep-95	Oct-95	Nov-95	Jan-96
Sub total	1,460	3,219,000				
BOMBAY	0	0	Oct-95	Nov-95	Dec-95	Feb-96
CALCUTTA	600	1,323,000	Oct-95	Nov-95	Dec-95	Feb-96
JAMNAGAR	140	309,000	Oct-95	Nov-95	Dec-95	Feb-96
MADRAS	250	551,000	Oct-95	Nov-95	Dec-95	Feb-96
PARADIP	200	441,000	Oct-95	Nov-95	Dec-95	Feb-96
VISHAKHAPATNAM*	270	595,000	Oct-95	Nov-95	Dec-95	Feb-96
Sub total	1,460	3,219,000				
G. TOTAL	4,380	9,657,000				

* SEPARATE B/Ls REQUESTED FOR VISHAKHAPATNAM PORT AS FOLLOWS :

EXPORT MONTH	ANDHRA PRADESH (MTS)	MADHYA PRADESH (MTS)	TOTAL (MTS)
Oct-95	170	100	270
Nov-95	170	100	270
Dec-95	170	100	270
TOTAL	510	300	810

JUNE 30, 1995

Figure



THE RECEIVING OFFICE MUST SIGNATURE IS ABOVE CARRIER/OPERATOR CARE 151 ELLIS STREET ATLANTA, GA 30303		EXPORT DOCUMENT NO. REC704 SMENJAM022	
		EXPORT REFERENCE CARE P-2595-0050-576 REF 150304	
Consignee CARE INDIA - DIRECTOR OF CARE C/O MANAGING DIRECTOR GUJARAT STATE NAVIGATIONS CORP. JAMNAGAR, INDIA		FORWARDING AGENT REFERENCE WM H. MULLER SHIPPING CORP. SPC 906 70 WEST 36TH ST. NEW YORK, NY 10018 CRS 3594	
NOTIFY PARTY CONTACT LIABILITY TO ADDRESS CARE INDIA - DIRECTOR OF CARE P.O. BOX 4220 NEW DELHI, 110048, INDIA		CARRIER AND ORIGINITY OF GOODS IL USA	
		SHIPPERS MONTHLY/EXPORT NOTIFICATION DR. H. GOLDMAN, DIRECTOR OFFICE OF FOOD FOR DEVELOPMENT USAID/INDIA B-28, INSTITUTIONAL AREA NEW DELHI 110 016, INDIA	
Ship STOREHALL JACKSON V79		SHIPPER'S BILL OF LADING LITCO-MEMPHIS, TN	
NAME OF SHIPPER JAMNAGAR		SHIPPER'S REFERENCE NO. NEW ORLEANS, LA	

MARKS AND NUMBERS	NO. OF PKGS.	DESCRIPTION OF MERCHANDISE AND GRADE	GROSS WEIGHT	NET WEIGHT
U.S.A./AND OTHER MARKS MUST BE CONTRACT VER000340 NOT TO BE PAID OR INCORPORATED IN B/L	40.773	BAGS CORN SOYA BLEND VALUE FOR VESSEL: \$292,850.34 CONTRACT VER000340 2,247,204 NET LBS REF VER0007599 1,019,325 NET KGS CGU 3269-091 175 075 FT 95 DIA 4	2,275,337 LBS	55,044 CFT
BAGGAGE NO./ DATE / PCB CD 3120 08/15/95 15062 CD 3103 08/15/95 10150 BSAZ 11256 08/14/95 12561		* FOR BULK * THE QUANTITIES SHOWN ARE * NOT FOR BULK * THESE COMMODITIES MUST NOT BE STOWED IN ANY HOLD OPEN TO CARRY INSTRUCTIONS OR ANY OTHER TOXIC SUBSTANCES. THESE GOODS ARE PROHIBITED EXPORTS OF THE U.S. GOVERNMENT TO LAOS, LAOS, NORTH VIETNAM, VIETNAM, CAMBODIA, OR SINAI, UNLESS OTHERWISE AUTHORIZED BY UNITED STATES.		

RECEIVED in accordance with terms and conditions, except as otherwise noted herein. The goods or portions of the commodities, when shipped, are to be delivered to the consignee at the port of destination and there to be delivered or transhipped as herein provided.

SHIPPER'S APPROVAL: Shipper has the right to file a claim against the carrier for the goods described herein in a general cargo claim or in a claim based on the bill of lading, if the goods are damaged, lost, or short, or if the goods are not delivered as described in this bill of lading.

Goods in containers, bags, boxes, or other packages may be carried in that vessel under the provisions of clause 5 of this bill of lading, the terms and conditions of this bill of lading are continued on the reverse hereof.

FRIGHT AND OTHER CHARGES

LBS @ PER 2000 LBS \$ _____

LBS @ PER 2240 LBS \$ _____

CU. FT. @ PER 40 CU. FT. \$ _____

OCEAN FREIGHT 137.17/ 2240 LBS, \$139,333.86

NET TARIFFATIVE _____

PIER/PIER 138.00 /1000 KGS _____

_____ \$159,333.86

On receiving shipment, there have been received THREE (3) sets of duplicate bill of lading, one of which is being retained by the carrier, the others to be furnished to the consignee.

NEW YORK 08/15/95

WATERMAN STEAMSHIP CORPORATION
 An Affiliate of International Shipping Corporation

BY _____

BY _____

B/L NUMBER _____

Total	2849
Previous	30158
Original Total	82807



[Signature]
Surveyor

Figure



J.B. BODA SURVEYORS PVT. LTD.

ARNAVT KRIFA PAKDIT NEHRU MARG, JAIN NAGAR - 361 002 - INDIA
PHONE : DFR. 1 78818 42673 REG. 1 72467 72416 TELDX : 181-801 934M : BARNETT

TALLY SHEET No. 9

Date: 29/10/11

src./L.V. ROBERT - E - REEVES Voy. 75 ... 29/10/11 Batch / Barge No. C.A.E. - 42
Berth T/S 1, New Post Working from 14:30 hrs. to 18:00 hrs.

Description	Tally													Total	Remarks			
	1	2	3	4	5	6	7	8	9	0	1	2	3					
<u>C/B Bags</u>	10	5	84	10	82	87	86	90	95	88	99	95	92	84	96	102	1385	
	99	93	91	94	85	86	88	91	87	100	92	87	90	100	105	1380		
	107	101	99	99	76	95	91	101	101	124	34					1016		

Previous	3055
Grand Total	21856
	24911

John
Surveyor

Figure



J.B. BODA SURVEYORS PVT. LTD.

AREHAT CRIPA, PANDIT NERU MARG, JAMNAGAR - 381 002 - INDIA
PHONE : OFF. : 79816, 82073 RES. : 72461, 73410 TELEX: 181-281 GRAH: BAPNBS

TALLY SHEET No. 3

Date... 19.3.95

S/L v. ROBERT E. LEE Vay 75 at 20/1/75 Masah / Barge No. C.G. 5154
Berth T.I. Al. New Port Working from 12.00 Pm to 18.30 Pm.

Description	Tally										Total	Remarks					
CB 10 10005	81	83	77	88	90	28	70	55	70	71	74	60	81	61	1111		
	72	80	50	68	80	65	77	66	89	82	52	57	80	67	60	1049	
	84	60	73	70	84	64	68	50	82	55	72	70	70	71	66	1079	
	76	83	75	82	70	74	64	78	104	85	72	80	72	92	105	1269	
	81	82	72	74	72	80	77	66	68	80	80	70	71	72	72	1117	
	70	72	74	70	73	64	101	97								621	
	Discharge effected by abnormality											276					

Total	6522
Previous	15334
Grand Total	21856



[Signature]
Surveyor

Figure



J.B. BODA SURVEYORS PVT. LTD.

ARUNANT KUMAR, PANDIT KISHOR KUMAR, JAMNAGAR - 381 002 - INDIA
PHONE : OFF. : 78818, 82879 MOB. : 72461, 78410 TELE. : 181-281 GRAM : BARNWEST

TALLY SHEET No. 2

Date... 6.3.95

S-1/L.V. ROBERT C. LEE... Vol. 75... of 207... Meas./ Barga No. C.G. 530

Born... 7.11.1917... Working from... 10.30 P.M. to... 12.00 P.M.

Description	Tally	Total	Remarks
C 810 Bolls	78 48 62 68 38 32 186 120 48 62 64 72 88 70	1012	
	72 81 58 60 55 82 72 64 68 70 25 60 62 71 68	1017	
	75 85 66 51 70 68 62 63 77 67 57 64 75 60 58	994	
	70 65 82 65 35	317	

	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	77.1
	56	49	80	84	92	65	68	42	38	59	86	96	92	68	50							10.15
	76	60	50	68	56	66																376
Comm	22.00 Km																					
Crng	-6.30	60	62	60	65	58	70	70	64	60	55	53	53	54	55	60						902
		62	63	65	60	72	80	68	70	60	70	65	68	62	64	60						989
		60	65	60	64	60	56	58	55	54	58	55	54	53	66	64						874
		60	62	64	65	60	66	65	65	58	60	65	54	58	58	55						915
		60	55	65	64	66	54	54	57	53	60	66	62	60	64	64						910
																						4591
Total																						11992
Previous																						
Grand Total																						



[Handwritten Signature]
Surveyor

Figure



J.B. BODA SURVEYORS PVT. LTD.
 ARINAMT ERMA, PAROBT NENRU MARU, JAMNABAR - 381 002 - INDIA
 PHONE : OFF. : 79616, 82672 MOB. : 78410, 73481, TELEX : 141-281 GRAM : EARNSET

DAILY REPORT No. Discharge-10 CARE (FINAL) **Date** 31/3/95

Name of the vessel 'ROBERT E LEE' V-75 **Berth No.** T-1 at New Port.

Cargo CSB bags **Cleaning Agents**

Commenced discharge / delivery 1100 hrs. 30/3/95

Completed discharge / delivery 1600 hrs. 30/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 30/3/95

Day Shift	<u>2574</u>	Total discharged/delivered	<u>41120</u>
Night Shift	<u> </u>	B/L Quantity	<u>47200</u>
Previous Discharge / Delivery	<u>38546</u>	Balance	<u>06000</u>
		Short shipped at load port ~	6040
		Short landed at dis. port ~	0040

OBSERVATIONS.

1. Wooden pallets/steel trays with spreader used for discharging the Cargo from the barge.
2. A good number of corner ends torn bags found in the barge.

DISCHARGING PARTICULARS.

<u>Date.</u>	<u>Shift.</u>	<u>Barge No.</u>	<u>Comm. hse.</u>	<u>Comp. hse.</u>	<u>Sound bags.</u>	<u>Slack/ torn bags.</u>	<u>Outwardly fungus aff. bags.</u>	<u>Total bags.</u>
10/3/95	Day	CS-E42	1100	1600	2472	102	NIL	2574
			Previous		37275	1150	121	38546
			G/Total.		39747	1252	121	41120



Figure



J.B. BODAS SURVEYORS PVT. LTD.

ARHANT KAPAL PANDIT BHEEM WARG. JAMNABAR - 361 002 - INDIA
PHONE : OFFL. : 78018, 83273 RECL : 78418, 78451, TELEX : 701-361 GRAM : GARNHST

DAILY REPORT No. Discharge-9 **CARE** **Date** 30/3/95

Name of the vessel 'ROBERT E LEE' V-75 **Berth No.** T-1 at New Port.

Cargo CSB in bags **Clearing Agents** _____

Commenced discharge / delivery 1430 hrs. 29/3/95

Completed discharge / delivery 1815 hrs. 29/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 29/3/95

Day Shift	3781	Total discharged / delivered	38546
Night Shift	-	B/L Quantity	47200
Previous Discharge / Delivery	34765	Balance	08654

OBSERVATIONS.

1. Wooden pallets/steel trays with spreader used for discharging the Cargo from the barge.
2. A good number of corner ends torn bags found in the barge.
3. The stacks were made varying between 16 tiers and 28 tiers inside the transit shed.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Sack/ torn bags.	Outwardly fungus aff. bags.	Total bags.
29/3/95	Day	C5-E42	1430	1815	3694	87	-	3781
			Previous.		33581	1063	121	34765
			P/Total.		37275	1150	121	38546



Figure



J.B. BODA SURVEYORS PVT. LTD.

AIRPORT BRMA, PANDIT NEHRU BRIDGE, JAMNAGAR - 381002 - INDIA
PHONE : OFF. : 78614, 80670 RESID. : 78410, 78454 TELEX : 181-2811 BRAMA : EASTWEST

DAILY REPORT No. Discharge-8 CARE Date 28/3/95

Name of the vessel ROBERT E LEE V-75 Berth No. T-1 at New Post.

Cargo CSB bags. Clearing Agents _____

Commenced discharge / delivery 1130 hrs. 27/3/95

Completed discharge / delivery 1600 hrs. 27/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 27/3/95

Day Shift 1958 Total discharged / delivered 34768

Night Shift - S/L Quantity 47200

Previous Discharge / Delivery 32807 Balance 12495

OBSERVATIONS.

1. Wooden pallets/steel trays with spreaders used for discharging the Cargo from the barge.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Slack/ torn bags.	Outwardly fungus aff. bags.	Total bags.
28/3/95	Day	CG-E42	1130	1600	1933	25	NIL	1958
			Previous.		31648	1038	121	32807
			P/Total.		33581	1063	121	34768



Figure



J.B. BODA SURVEYORS PVT. LTD.

APART KHA, PANDIT NERU MARG, JALMAGAR - 561002 - INDIA
PHONE : OFF. : 78618, 89573 MOB. : 79410, 72881. TELEX: 181-361 GRAM : EARNEST

DAILY REPORT No. Discharge-7 **CARE** **Date**...27/3/95.....

Name of the vessel "ROBERT E LEE" V-75 **Berth No.** T-1 at New Port.

Cargo CSB bags **Clearing Agents** _____

Commenced discharge / delivery 1030 hrs. 25/3/95

Completed discharge / delivery 1300 hrs. 25/3/95

PARTICULARS OF DISCHARGE/DELIVERY **on** 25/3/95

Day Shift 2649 **Total discharged / delivered** 32807

Night Shift - **B/L Quantity** 47200

Previous Discharge / Delivery 30356 **Balance** 14393

OBSERVATIONS.

1. Wooden pallets/steel trays with spreader used for discharging the Cargo from the barge.
2. The stacks were made varying between 16 tiers and 28 tiers in the transit shed.

DISCHARGING PARTICULARS

<u>Date.</u>	<u>Shift.</u>	<u>Barge No.</u>	<u>Comp. hrs.</u>	<u>Comp. hrs.</u>	<u>Sound bags.</u>	<u>Slack/ torn bags.</u>	<u>Outwardly fungys off. bags.</u>	<u>Total bags.</u>
25/3/95	Day	CG-642	1030	1300	2589	60	NIL	2649
			Previous.		29059	978	121	30158
			P/Total		31648	1038	121	32807



Figure



J.B. BODA SURVEYORS PVT. LTD.

ARIMANT ERIPA, PANJIT, NENRU, MARIG, JAMNABAR - 561 002 - INDIA
PHONE : OFF. : 28616, 65873. RES. : 78916, 73481. TELEX : 141-201. GRAM : EASTMEET

DAILY REPORT No. Discharge-5 CASE CARE Date 25/3/95

Name of the vessel ROBERT E LEE¹ V-75 Berth No. T-1 at New Port.

Cargo CSB bags Clearing Agents _____

Commenced discharge / delivery 2245 hrs 24/3/95

Completed discharge / delivery 0630 hrs 25/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 24/3/95

Day Shift	<u>NIL</u>	Total discharged / delivered	<u>30158</u>
Night Shift	<u>4464</u>	B/L Quantity	<u>47200</u>
Previous Discharge / Delivery	<u>25624</u>	Balance	<u>17042</u>

OBSERVATIONS.

1. Upon opening of pantoen covers of the lash barge No. CG-E42, we observed CSB bags loaded all over in the barge upto a full height.
2. Wooden pallets/steel trays with spreader used for discharging the Cargo from the barge.
3. Bare metal structure of the barge covered with kraft paper.
4. The stacks were made varying between 16 tiers and 28 tiers in the transit shed.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Slack/ torn bags.	Outwardly fungus aff. bags.	Total bags.
24/3/95	Night.	CG-E42	2245	0630	4374	90	NIL	4464



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Previous.	<u>24695</u>	<u>090</u>	<u>121</u>	<u>25694</u>
P/Total.	<u>29059</u>	<u>978</u>	<u>121</u>	<u>30158</u>
	*****	***	---	*****

Figure



J.B. BODASURVEYORS PVT. LTD.

ARIMMAY KRIPA, PANDIT MENKUL MARG, JAMNAGAR - 381 002 - INDIA
PHONE : OFF. : 78516, 43873. RES. : 78510, 73481. TELEX : 181-281. GRAM : SARINGT

DAILY REPORT No. Discharge-5 CARE Date 22/3/95.....

Name of the vessel 'ROBERT E LEE' V-75 Bath No. T-1 at New Port.

Cargo CBR bags. Clearing Agents _____

Commenced discharge / delivery 1100 hrs. 21/3/95

Completed discharge / delivery 1215 hrs. 21/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 21/3/95

Day Shift 783 Total discharged / delivered 25694

Night Shift - B/L Quantity 4700

Previous Discharge / Delivery 24911 Balance 21506

OBSERVATIONS.

1. Wooden pallets with spreader used for discharging the Cargo from the barge.
2. Few corner ends torn bags found in the barge.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Sleak/ torn bags.	Outwardly fungus off. bags.	Total bags.
21/3/95	Day	CG-5154	1100	1215	747	36	NIL	783
			Previous.		23936	852	121	24911
			P/Total.		24685	888	121	25694



Figure


J.B. BODA SURVEYORS PVT. LTD.

 ARHANT BERGA, PANJAT BERGA, MARU, JAMBAGAR - 801 002 - INDIA
 PHONE : 0791 : 78638, 82679 RESU : 78410, 72481, TELEX : 901-261 GRAM : GANEST

DAILY REPORT No. _____ **Discharge-d** _____ **CARE** _____ **Date**... 21/3/95

Name of the vessel 'ROBERT E LEE' V-75 **Berth No.** T-1 **at** New Port.

Cargo CSB bags. **Clearing Agents** _____

Commenced discharge / delivery 1030 hrs. 20/3/95

Completed discharge / delivery 1400 hrs. 20/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 20/3/95

Day Shift	<u>3055</u>	Total discharged / delivered	<u>24911</u>
Night Shift	<u>-</u>	B/L Quantity	<u>47200</u>
Previous Discharge / Delivery	<u>21856</u>	Balance	<u>22289</u>

OBSERVATIONS.

1. Wooden pallets/steel trays with spreader used for discharging the cargo from the barge.
2. The stacks were made varying between 16 tiers and 28 tiers in the transit shed.
3. A good number of corner ends torn bags found in the barge.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Slack/ torn bags.	Outwardly fungus off. bags.	Total bags.
20/3/95	Day	CG-5154	1030	1400	2953	102	NIL	3055
			Previous.		20985	750	121	21856
			P/Total.		23938	852	121	24911





Figure



J.B. BODA SURVEYORS PVT. LTD.

ASSISTANT MANAGER, PORT TRUST, MUMBAI. J. B. BODA SURVEYORS - 201 022 - 10010
PHONE : OFFICE : 70879, 61073 BERTH : 70410, 70411, TELEX : 165-261 GRAHAM : 6400527

DAILY REPORT No. Discharge-3 **CARE** **Date** 20/3/95

Name of the vessel ROBERT E LEE³ V-75 **Berth No.** T-1 at New Port.

Cargo CSB bags. **Clearing Agents**

Commenced discharge / delivery 1200 hrs. 19/3/95

Completed discharge / delivery 1830 hrs. 19/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 19/3/95

Day Shift	6522	Total discharged / delivered	21856
Night Shift	0	B/L Quantity	47200
Previous Discharge / Delivery	15334	Balance	25844

OBSERVATIONS.

1. Upon opening of pontoon covers of the lash barge No. CS-5154, we observed CSB bags loaded all over in the barge upto a height of about 1 1/2' below coaming level.
2. Wooden pallets/steel trays with spreader used for discharging the Cargo from the barge.
3. Bare metal structure of the barge covered with kraft paper.
4. The stacks were made varying between 16 tiers and 28 tiers in the transit shed.
5. Discharge of 276 bags effected manually.
6. During progressive discharge of CSB bags (B/L-2) from the above barge, we observed CSB bags (B/L No.1) loaded all over in the barge.

7. Plywood sheets used as a separation between the CSB bags of two different B/L No. in the barge.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Com. hrs.	Comp. hrs.	Sound baga.	Sleak/ torn baga.	Outwardly fungus aff. bags.	Total baga.
19/3/95	Day	CS-5154	1200	1830	6223	300	NIL	6922
			Previous.		14763	450	121	15334
			P/Total.		20985	750	121	21856
					-----	---	---	-----



Figure

**J.B. BODA SURVEYORS PVT. LTD.**

ARHANT ERIPA, PARODI, NEHRU MARG, JAMNAGAR - 381 022 - INDIA
PHONE : OFF. : 72416, 83473 RES. : 72410, 72405 TELEX : 161-281 GRAM : LARNEST

DAILY REPORT No. Discharge-2 CARE Date 19/3/95

Name of the vessel 'ROBERT E LEE' V-75 Berth No. T-1 at New Port.

Cargo CSB bags Clearing Agents _____

Commenced discharge / delivery 1030 hrs. 6/3/95

Completed discharge / delivery 1300 hrs. 6/3/95

PARTICULARS OF DISCHARGE/DELIVERY on 6/3/95

Day Shift 3342 Total discharged / delivered 15334

Night Shift - B/L Quantity 4700

Previous Discharge / Delivery 11992 Balance 31866

OBSERVATIONS.

1. Wooden pallets with spreader used for discharging the Cargo from the barge.
2. The stacks were made varying between 16 tiers and 28 tiers in the transit shed.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Stack/ torn bags.	Outwardly slightly fungus aff bags.	Total bags.
6/3/95	Day	CG-C30	1030	1300	3202	140	-	3342
			Previous.		11561	350	121	11992
			P/Total.		14763	490	121	15334



Figure

**J.B. BODA SURVEYORS PVT. LTD.**

ABHANT KRIPA, PARSHU NENRU MARG, JAMNAGAR - 381 002 - INDIA
PHONE : OFF. : 78614, 68723 RES. : 78470, 70481, TELEX : 981-381 GRAM : EARNEST

DAILY REPORT No. Discharge-6 **CARE** Date: 06/3/95

Name of the vessel **ROBERT E LEE V. TA** Berth No. **T-1 at New Post.**

Cargo **CSB bags.** Clearing Agency _____

Commenced discharge / delivery **1100 hrs. 05/3/95**

Completed discharge / delivery **0630 hrs. 06/3/95**

PARTICULARS OF DISCHARGE/DELIVERY on **05/3/95**

Day Shift	7401	Total discharged / delivered	11992
Night Shift	4591	B/L Quantity	47200

Previous Discharge / Delivery _____ = _____ Balance 35208

OBSERVATIONS.

1. Upon opening of panteon covers of the lach barge No. CG-C30, we observed CSB bags loaded all over in the barge upto a height of about 172' below casing level.
2. Wooden pallets with spreader used for discharging the Cargo from the barge.
3. Few outwardly slightly fungus effected bags found in the barge.
4. Bare metal structure of the barge covered with kraft paper.
5. The stacks were made varying between 16 tiers and 28 tiers in the transit shed.

DISCHARGING PARTICULARS.

Date.	Shift.	Barge No.	Comm. hrs.	Comp. hrs.	Sound bags.	Sleek/ torn bags.	Outwardly slightly fungus aff. bags.	Total bags.
05/3/95	Day	CG-C30	1100	1800	7061	240	100	7401
"	Night.	"	2200	0630	4900	70	21	4991
				(5/3/95)				
			Total :		11961	310	121	11992



Figure

SURVEY REPORT No. JMN003695AA

Date 12 April, 1995

CONTINUATION SHEET No. 4



J.B. BODAS SURVEYORS PVT. LTD.
JAMNAGAR.

- (b) Approximate 267 slack/turn bags sighted stowed along with the sound bags in various locations of the barges.
- (c) Unusual handling damages at load port, during loading Cargo into the barges.
- (d) Unusual handling damages at discharge port, during discharge of Cargo from the barges.

EX-TACKLE DAMAGES.

During the course of discharge, following bags were segregated as Ex-tackle damages :

Slack/turn : 1252 bags.

Outwardly slightly
fungus effected : 121 bags.

Our observations on wear and tear after landing will be reflected in our Ex-shed Report.

ISSUED WITHOUT PREJUDICE

PEW/TOR.

T. Madhav Rao
T. Madhav Rao
Port Officer
CAPE JAMNAGAR
Jamnagar.

Pw-11 BODA SURVEYORS PVT. LTD.

[Signature]
SPECIAL AGENT

Figure

SURVEY REPORT No. JMN003695AA



Date 12 April, 1995

CONTINUATION SHEET No. 3


J.B. BODA SURVEYORS PVT. LTD.
JAMNAGAR.

4. Stevedores utilized steel trays/wooden pallets with spreader hooked onto the shore mobile Cranes for discharging the Cargo from the barges. At times discharge of Cargo effected manually.
5. No tilting of pallets/trays observed.
6. The bags were shifted normally by the labourers engaged by the Stevedores and stacked inside the transit shed.
7. During progressive discharge, our Surveyors observed following :
 - (a) Approximate 121 outwardly slightly fungus effected bags found loaded along with the sound bags in various locations of the lash barge No. CS- 030.
 - (b) During progressive discharge of CSB bags of B/L No.2 from the lash barge No. CS- 5154, we observed CSB bags of B/L No.1 loaded all over in the barge. Plywood sheets used as a separation between the CSB bags of two different B/L No. in the lash barge.
 - (c) Fungus Cargo of CSB observed in the barges.
 - (d) Bare metal structure of the barges covered with kraft paper.
 - (e) Wooden planks/plywood sheets used as a dunnage on tank top of the barges.
8. The stacks were made varying between 16 tiers and 28 tiers inside the transit shed.
9. Our Surveyors were present at all the landing points in order to supervise the segregation of damaged bags from sound bags discharged from the barges in a mixed condition. The segregation was carried out by the labourers engaged by the Stevedores to the extent possible. However, possibilities of mixing of few damaged bags with sound bags cannot be ruled out. The same will be segregated during delivery.
10. After completion of discharge of Cargo from each barge, we inspected the compartment and found them to be dry and empty.
11. Sweepings were collected into gunny bags from the barges/shed by the labourers engaged by the Stevedores.

SURVEYORS REMARKS:

61ck/toxn bags, in our opinion, are attributable to :

(*) Approximate 404 CSB bags found torn from corner ends loaded along with the sound bags in various locations of the lash barge No. CG-5154 and CG-E42.



... 4

Figure

SURVEY REPORT No. MIMCO3698AA

Date 12 April 1998

CONTINUATION SHEET No. 2



J.B. BODA SURVEYORS PVT. LTD.
JAMNAGAR.

PRE DISCHARGE.

Prior discharge of CSB in bags, we inspected the Wharf apron adjacent transit Shed T-1 and stacking points inside the transit shed T-1 at New Port and found to be clean, dry and free from any visible live infestation and fit to receive the Cargo. Tarpaulins/HDPE liner were spread at the stacking points.

PACKING.

Grain product CSB was packed in three ply paper bags with inner polythene lining. Each bag contained said to be 25.0000 Kilos net CSB. Top and bottom flaps of the paper bags folded and gummed.

MARKS AND NUMBERS.

U.S.A.
AID EMBLEM CORN SOYA BLEND
CONTRACT NO. : VEPE-00262
NOT TO BE SOLD OR EXCHANGED
USE NO HOOKS.

PARTICULARS OF LASH BARGES CONTAINING CSB BAGS AND MANIFEST QUANTITY.

<u>LASH BARGE NO.</u>	<u>MANIFEST QUANTITY.</u>
CG- E30	10400 bags.
CG- E42	19400 bags.
CG- 5154	10360 bags.
TOTAL :	41160 bags.

OBSERVATIONS ON CARGO STORAGE.

Bill of Lading No. & Date : No. 002, dated 11th January, 1995.
 Bill of Lading Quantity : 47200 bags.
 Gross weight in Kilos : 1197128
 Net weight in Kilos : 1180000
 Contract No. : VEPE-00282

NOTE:

The original Bill of Lading was issued for 47200 CSB bags .
 However, this Vessel brought only 41160 CSB bags.

SHIP'S PARTICULARS.

Vessel : L.V. 'ROBERT E LEE' U-75
 Flag : United States of America
 G R T : 28580.00
 N R T : 21078.00

OTHER PARTICULARS.

Carriers : Watsons Steamship Corporation, New York.
 Local Agents/Stevedores : United Lines Agencies of India
 Private Limited, Jammagar.
 Consignee : CARE-Jammagar.

BACKGROUND.


L.V. 'ROBERT E LEE' U-75 with lash barges containing various Gift
 Cargo/Commodities, consigned to CARE-Jammagar from USA Ports, arrived
 at Bedi Anchorage on 20th February, 1995 and lowered the barges in
 stream. These barges were subsequently towed to New Port berth by
 Port/private tugs and moored for discharge.

... 2




SERVICES & LOSS ASSESSORS: FIRE, CARGO, ENGINEERING & MARINE LOSS INVESTIGATION SERVICES, TANK CALIBRATIONS, SAMPLES & ANALYSES
 LABORATORIES: BOMBAY, MADRAS, JAMNAGAR, SALTEN, VISAKHAPATNAM, SHIMLA. ALL IMPORTANT PORTS & CITIES IN INDIA.
 REGD. OFF. HANER BHAVAN NO. 4, SA VITHALDAS TRUCKERSEY MARG, BOMBAY-400 002

Figure


 SGS SGS del Perú S.A.	NOTA DE TARJA
No. <u>BU 4066</u>	No. <u>15-17-82</u>

Figure

 SGS de Peru S.A.				NOTA DE TARJA		
OIL: <u>2232</u>		ORG: _____		No. de Contrato: <u>ORSEMANCOVE T.M.S.</u>		
Expendedor: <u>CAGE PERU - / B/</u>		Fecha: <u>16 de diciembre 93</u>		Numero: <u>009204266</u>		
Vago: <u>LYRES INNOVATOR</u>		Seaga: <u>3</u>		Lote: <u>2232</u>		
Turno: <u>01:00 a.m. - 03:00 a.m. / 3° TURNO</u>		Inicio: <u>1:05 a.m.</u>		Termino: <u>3:10</u>		
Reparaciones: <u>DE ED. BUN. BERNY</u>						
Fecha	Camión / Vagón N°	Hora	To	Detalle de Tarja	Sub Total	Total parcial
232	YA-130	1:05		50-50-50-50-50-52-	300	
				50-50-50-50-50-50-	300	
				50-50- - - - -	100	
						700
232	YG-3:002:15			50-50-50-50-50-50-	300	
				50-50-50-50-50-50-	300	
				50-50-	100	
						700
						1400
				Sacos Buenos	1399	
				Saco BOTO	1	
				TOTAL	1400	

Observaciones: <u>Se devolvió el material ingresado en los camiones</u> <u>del momento de la salida de los camiones de la zona por</u> <u>ser el mismo a los camiones de Jungay.</u>	
<u>[Signature]</u> Nombre: <u>JUAN LÓPEZ</u>	<u>[Signature]</u> Nombre: <u>[Signature]</u> Cargo: <u>[Signature]</u>

Figure

 SGS del Perú S.A.		NOTA DE TARJA	
CA: <u>04231</u>	Of: <u>000004266</u>		
Pro. de Emisión: <u>T.M.C</u>	Fecha: <u>14/12/93</u>		
Emisor: <u>CARE</u>			
Model: <u>LIKES INNOVATOR</u>	Edición: <u>3</u>	Lot: _____	
Tarifa: <u>14-23 MTS</u>			
Especificaciones: <u>FRONTAL = SOLA DE 50K</u>	Incl: <u>1720</u>	Tamaño: <u>2246</u>	

Guía C-8	Carro / Vagón N°	Mora	To.	Detalle de Tarja	Sub Total	Total parcial
832*	YG-3532			30-30-30-30-30-30-30-30-30-30		
				30-18		566
832*	YA-1004			30-30-30-30-30-30-30-30-30-30		
				30-30-25		625
832*	YG-3143			30-30-30-30-30-30-30-30-30-30		
				30-30-30-30		700
TOTAL						1893
S. BUENOS					1871	
S. ROTOS					22	

Figure

SGS SGS del Perú S.A.
O/L 4241

53853

Certificado / Certificate No. 3915

INSPECTION CERTIFICATE

PARCEL : Described as: 4,399 BAGS DRIED RED BEANS

VESSEL : M/V "LYKES INNOVATOR" V.04 FROM LAKE CHARLES, LA
TO CALLAO/PERU - B/L 009F04266

SHIPPER : C.A.R.E.

NOTIFY : C.A.R.E. PERU

We hereby certify that at request and for account of Messrs.,
C.A.R.E. - PERU, we have inspected the condition of the cargo and
effected the tally during the operation of discharge on board of
the M/V "LYKES INNOVATOR" V.04 .

DETAILS OF VESSEL

VESSEL ARRIVED AT CALLAO : 12/12/93 at 00:30 Hrs.
BERTHED ALONGSIDE PIER N°2-A : 12/12/93 at 18:00 Hrs.
DISCHARGE OPERATIONS COMMENCED : 14/12/93 at 17:20 Hrs.
DISCHARGE OPERATIONS COMPLETED : 15/12/93 at 12:55 Hrs.

SYSTEM OF DISCHARGE

Discharging was performed directly from vessel to trucks and
indirectly to Enapu's warehouse.
The cargo was handled by means of cargo net.

CONDITION OF THE CARGO ON BOARD BEFORE DISCHARGE

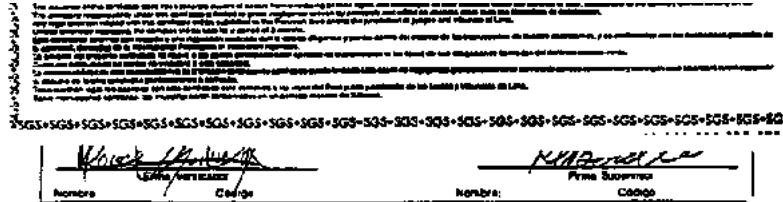
We found the cargo in good conditions as far as visually could be
ascertained.

INSPECTION

As per vessel stowage plan cargo was stowed as follows:

<u>HOLD</u>	<u>N° BASS</u>
3	4,399

At time of inspection, we verified that the condition of the
cargo was as follows:



Figure

Verification list for cleaning the warehouse

Name of the warehouse _____

Location _____

A. Use of warehouse

1. Product stored

2. Storage space

a. Capacity _____

b. Area _____

B. Conditions outside the warehouse

Yes No

1. Loading and unloading area

a. Accumulations of grain or chaff?

b. Accumulations of garbage?

2. Presence of grass or tall weeds?

3. Piles of garbage or junk?

4. Evidence of rodents (burrows, etc.)?

5. Birds perching or nesting under the roof?

C. Maintaining the exterior of the warehouse

- 1. Does the roof need repair? _____
- 2. Holes in the walls where birds may enter? _____
- 3. After closing the doors, are there still holes where rodents may enter? _____
- 4. Vents without screens? _____
- 5. Vents with damaged screens? _____
- D. Maintenance of the warehouse _____
- 1. Need to clean the floors? _____
- 2. Accumulations of garbage, equipment or junk in the warehouse? _____
- 3. Need to clean the walls or the inside of the roof? _____
- 4. Is there rodent bait or pieces of glass on the ground? _____
- E. Grain storage practices _____
- 1. Is grain stored against the wall? _____
- 2. Is grain stacked on the floor? _____
- 3. Are the stacks of grain separated from each other by at least one meter? _____
- 4. Is the grain stored close to the chemicals, pesticides, or strong smelling materials? _____
- 5. Are there broken bags of grain in stacks? _____
- F. Insect infestations _____
- 1. Are insects flying inside the warehouse? _____
- 2. Insects or worms _____
- a. On the floor? _____
- b. On the outside of the bags? _____
- c. Inside the grain bags? _____
- 3. Traces of insects evident in the dust? _____
- G. Conditions suggesting rodents or birds _____
- 1. Rat excrement visible on the floor or on top of sacks? _____

2. Do the stacks have bags chewed by rodents? _____

3. Are rodents visible in the warehouse? _____

4. Traces of rodents in the dust? _____

5. Bird excrement on the floor or on bags? _____

6. Birds seen in the warehouse? _____

H. Grain handling practices

1. Has all grain been inspected when arriving at warehouse? _____

2. Can the warehouse personnel identify the insects that infest the grain? _____

3. Is grain fumigated when insects are found? _____

4. Is grain fumigated when it arrives at the warehouse? _____

5. Do workers report every evidence of rodents, insects or birds? _____

I. Control of infestation

1. Is rat poison in use? _____

a. On the outside of the warehouse _____

b. On the inside of the warehouse _____

2. Are the stations for bait adequately maintained? _____

If no, why not? _____

3. What rat poisons are used in the warehouse? _____

4. Do the traps used in the warehouse have bait? _____

Are they set? _____

5. Are residual insecticides used in the warehouse? _____

What residual insecticides were used? _____

6. Are fog or spray insecticides used in the warehouse? _____

Which insecticide was used as fog or spray? _____

7. Are fumigants used in the warehouse? _____

Which fumigants were used? _____

8. Are records maintained of rodent control? _____

9. Are records maintained of insect control? _____

J. Warehouse administration

1. Does the warehouse director make a preiodic inspection of the warehouse? _____

Warehouse foreman _____

Quality control agent _____ - **Date** _____

CARE

151 Ellis Street NE

Atlanta, GA 30303-2439

Tel 404 681-2552

Fax

404 577-6662

404 577-1205

ALMIS #4351

Date: October 10, 1994

To: Senior Staff Regional Foundation Offices Country Offices

From: Bill Novelli

Subject: Policy on losses and Fraudulent Acts



CARE's reputation is its most valuable asset. We must all work to maintain the highest degree of accountability to our donors, and avoid or prevent situations which may compromise our position. Below is CARE's policy on losses and fraudulent acts. Please review and discuss it with all of your staff, post it in a central location, and take appropriate action if necessary. We will be forwarding translated copies as soon as they are available.

Management is responsible for detecting defalcations, misappropriations, and other irregularities, and for having a system of internal control in place to reduce the risk of loss. This includes situations that occur due to the Country Director or Department Head's negligence in monitoring his/her staff, not having adequate systems to prevent losses or at a minimum detect them on a timely basis, not implementing the recommendations made as a result of audits (internal or external), and not adequately safeguarding CARE property (building, cars, etc.). In addition, each member of CARE's management team should be familiar with the types of improprieties that might occur within his/her area of responsibility and be alert for any indication of irregularity.

The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

Any dishonest or fraudulent act;

Forgery or alteration of any document or account belonging to CARE (including, but not limited to time sheets, payroll and associated leave records and accounts, procurement documents, agricultural commodity records, spare parts or project materials and

equipment inventory records, food commodity management and monitoring reports, etc.);

Forgery or alteration of a check, bank draft, or any other financial document;

Misappropriation of funds, commodities, securities, supplies, spare parts, project materials and equipment, or other assets;

Impropriety in the handling or reporting of money, financial transactions, or bidding procedures;

Accepting or seeking anything of material value from vendors or persons providing services/materials to CARE (exceptions: perishable gifts intended for a group of employees, such as candy or flowers);

Destruction or misappropriation of records, furniture, fixtures, or equipment;

Diversion, alteration, or mismanagement of documents or information; and/or

Any similar or related irregularity.

Any employee who identifies or suspects an irregularity has an obligation to report this to his/her immediate supervisor. If the employee is not satisfied after discussions, or has reason to believe that the supervisor is involved, he/she should speak with the manager at the next level.

Once the detected or suspected irregularity has been identified, management (domestic: Division or Department Head and overseas: the Country Director) must immediately report the incident to Trish Shannon, Director of Internal Audit, who coordinates all investigations with General Counsel and other affected areas, both internal and external. Country Directors should notify the Regional Manager at the time Internal Audit is

notified.

If an employee suspects dishonest or fraudulent activity, he/she should report such activity through the normal chain of supervision. However, if this is not possible, Trish is available to discuss such matters on a confidential basis.

This policy applies to any irregularity, or suspected irregularity, involving not only employees, but also vendors and other outside parties. Investigations will be conducted without regard to length of service, position, title, or relationship.

Please confirm to Trish Shannon, no later than November 15, 1994, that you and your staff have read this ALMIS.

If there is any question as to whether an action constitutes fraud, or if you have any questions about this policy, please contact Trish Shannon for guidance.

Thank you.

CERTIFICATE OF SURVEY FEES PAID

I hereby certify that CARE, Inc. has incurred and paid \$142.00 in marine Survey fees for the attached Survey Report in connection with the discharge of 2,268 cartons of Vegetable Oil loaded on board the SS/MV FALCON V-133

OFFICIAL INVENTORY Name and Title

Tegucigalpa, M.D.C., July, 1995

brl./mrm

CODES FOR COMMODITY TYPE, LOSS LOCATION, AND LOSS TYPE

COMMODITY CODES

005 - Bulgur

007 - Corn

009 - Cornmeal

011 - CSB (Corn-Soy Blend)

012 - CSB, Instant

013 - CSM, Instant

014 - CSM (Corn-Soy-Milk)

015 - Grain Sorghum

018 - Non-fat Dried Milk

019 - Rolled Oats

021 - Rice, Milled

023 - Soy Fortified Bulghur

025 - Soy Fortified Cornmeal

027 - Soy Fortified Flour 6%

029 - Soy Fortified Flour 12%

031 - Soy Fortified Rolled Oats

032 - Soy Fortified Sorghum Grits

033 - Full Fat Soy Flour

035 - Defatted Soy Flour

039 - Vegoil, Soybean Salad

LOSS TYPE CODES

BAG FAILURE WITH SPILLAGE(Contents not contaminated, deteriorated, or infested)

101 - Mechanically ripped, torn, cut or punctured

102 - Burst

103 - Loosened adhesive when bag is water damaged

104 - Punctured by insects

105 - Other bag damage problems

DEFECTIVE BAGS

110 - Leaking longitudinal or side seam

111 - Leaking closure, bottom

112 - Leaking closure, top

113 - Corners peeling

114 - Wrinkled along fold, bottom

115 - Wrinkled along fold, top

040 - Vegoil, Peanut

041 - Wheat

043 - Wheat Flour

045 - Wheat Rolled

046 - Whey Soy Drink Mix

047 - WSB (Wheat-Soy Blend)

LOSS LOCATION CODES

1 - Lost during ocean transport

2 - Lost during in-country transport

3 - Lost in customs warehouse

4 - Lost in agency warehouse

5 - Other

MOLDY BAGS

201 - Combined with spilled commodity

202 - Spilled commodity absent

SHORT WEIGHT BAGS

301 - Quantity received less than specified weight
(Note: include number of bags affected on back)

CONTAMINATED but NOT INFESTED

116 - Tapered closure

117 - Loosened adhesive when bag is not
water damaged

EXPOSED STITCHING

118 - Tape improperly positioned, top

119 - Tape wrinkled, top

120 - Tape not adhering, top

121 - Tape improperly positioned, bottom

122 - Tape wrinkled, bottom

123 - Tape not adhering, bottom

124 - Other defect or stitching problem

INFESTED WITH INSECTS

601 - Infested and bag failure

623 (Note: Use suffixes 01 - 23 from 100 series, i.e. Infested and Burst = 600 + 02 = 602)

625 - Undamaged and opened bags

626 - Undamaged and unopened bags

627 - Patched, taped, over-slipped, or rebagged commodity

401 - Soiled by rodents, birds, or animals

402 - Mixed with water

403 - Mixed with chemicals, pesticides, petroleum products, etc.

404 - Contains rope spores in original bag

405 - Contains noxious seeds (original bag or bulk grains)

406 - Other contamination problem

DETERIORATED but NOT INFESTED or CONTAMINATED

(Commodity is discolored and/or tastes or smells unclean, stale or musty)

501 - Deteriorated and bag failure

523 (Note: Use suffixes 01 - 23 from 100 series, i.e. Deteriorated and Corners Peeling = 500 + 13 = 513)

525 - Undamaged and opened bags

526 - Undamaged and unopened bags

527 - Patched, taped, over-slipped, or rebagged commodity

CARE

151 Ellis Street NE

Atlanta, GA 30303-2439

Tel 404 681-2552

Fax

INFERIOR GRADE

701 - Excess dockage

702 - Excess broken kernels

703 - Excess other grain or leguminous seeds

704 - Other problems affecting grade

OTHER UNSPECIFIED REASON FOR LOSSES

801 - Specify reason _____

21/10/2011

meister12.htm

404 577-6662

404 577-1205

Date: July 27, 1995

To: Ms. Sally Nunn Commodity Credit Corporation USDA-ASCS

Subject: Reimbursement of Reconstitution Expenses India #2507 P for Rs. 89,133.40 or USD
2,822.46



Dear Ms. Nunn:

Enclosed please find documents supporting the above referenced request for reimbursement of reconstitution cost in accordance with AID Regulation 11, Section 211.7 (e) (iii).

Please make check payable to CARE and forward to my attention.

Sincerely,

**Imelda C. Zumbro
Logistics/Transportation & PL480 Officer**

cc: CARE-India

CARE

**151 Ellis Street NE
Atlanta, GA 30303-2439
Tel 404 681-2552
Fax**

**404 577-6662
404 577-1205**

Date: July 12, 1995

To: Imelda Zumbro CARE USA

From: P.R. Chauhan CARE India

Subject: Reimbursement of reconstitution expenses incurred on reconstitution of damages that took place after discharge of cargo by Ocean Carrier at Visakhapatnam Port Rs. 89,133.40 or \$2,822.46



Dear Imelda:

According to AID Regulation 11 Section 211.7 (f) (iii) the Volag is permitted to claim reimbursement of the expenses incurred on reconstitution of damages that have taken place after discharge of the cargo by Ocean Carrier. Attached is a statement giving details of Reconstitution expenses by shipments together with photocopies of the supporting invoices in duplicate.

Please retain one set and forward one set to CCC with a request for reimbursement to CARE India in U.S. Dollars.

Please acknowledge receipt.

Thank you.

Warm regards,

P.R. Chauhan

Encls: a.a.



Figure

TNGST. No. 157683/91-92

CODE: 11705

INVOICE

PRINTO PACKERS

Reg. Off: 16 NALLATHAMBI ROAD, PAMMAL, MADRAS-75.

No. 118/94-95		Date: 13-11-94		To: CARE ANDHRA PRADESH			
D. C. No. 119/94-95		Date: 13-11-94		M/s. CARE VISAKAPATNAM PORT OFFICE			
P. O. No. 750		Date: 05-10-94		9-23-3/1 GEM COMPOUND			
				OPP. TIRUPHANY PRIMARY SCHOOL 'A'			
				VISAKAPATNAM 530 003 GATE			
				PHONE: 554643			
S. No.	DESCRIPTION	QUANTITY (Met)	UNIT	RATE	PER	AMOUNT Rs. P.	
1	<u>HOPE BAGS:</u> 22" x 34" SIZE LAMINATED, CAPACITY 25KG, MESH 10x10 WITH PRINTING ON BOTH SIDES	10,000		9 40	BAG	94,000	00

**MARINE CLAIM REPORT OF DAMAGED FFP COMMODITIES
UNFIT FOR INTENDED PURPOSES**

A. SHIPMENT INFORMATION:

- | | |
|------------------------------|--------------------------|
| 1. Shpmt. No. _____ | 7. Commodity _____ |
| 2. Marine Claim No. _____ | 8. Qty. in units _____ |
| 3. Net wt./unit _____ lbs. | 9. Total wt. _____ lbs. |
| 4. Date of Loss _____ | 10. Date of Report _____ |
| 5. Vessel/Voyage No. _____ | 11. S/S Company _____ |
| 6. Reason for Loss/Spoilage: | |

Printed name and title of person
in charge where loss occurred.

Signature Date

B. EXAMINATION REPORT: From physical (visual) examination of the above-described food commodities and all available documentation related thereto, it is the opinion that the commodity condition is as follows:

1. Medical: In my opinion the food commodity is fit/unfit for human consumption because:

Printed name and title of
Medical Officer

Signature Date

Figure

CARE CERTIFICATE OF DESTRUCTION

Location (name or #): _____ Date: _____
 Shipment #: _____ Commodity Type: _____
 Loss and Adjustment Report #: _____ Unit (bag/carton/drum): _____
 Date of Authorization to Destroy: _____ Unit Weight: _____
 Donor: _____ Contract ID #: _____

Commodity: _____
Place of Destruction: _____
Date of Destruction: _____
Method of Destruction: _____

The unfit commodity has been destroyed in such a manner as to prevent its return for animal or human consumption.

CARE Employee Supervising Destruction:

Signature: _____ Designation: _____
 Govt. Representative Assisting Destruction
 Signature: _____ Designation: _____
 Independent Witness to Destruction
 Signature: _____ Designation: _____
 CARE program Incharge's
 Signature: _____ Designation: _____

***Certificate should be attached to Loss and Adjustment Report.**

Original	Copy 1	Copy 2
Commodity Accountant Finance Section	Food and Logistics Section	Preparer of Certificate



CERTIFICATE OF INSURANCE

BELONGING TO: Shipping no.

We, de Keyzer & Schütz H.V. Insurance Brokers, herewith certify that we have effected an insurance on the cargo, specified in the Bill of Lading:

type : Direct/Through/Combined Transport

no. :

dated :

issued at : Antwerp

shipping marks : ACTIONNO _____ / Wheatflour /
Kenya / NGO / 93NG0006 /
MANDERA VIA MOMBASA / EUROPEAN COMMUNITY /
FOOD AID

nature and packing : 3 x 20 ft containers - 1.200 bags of
wheatflour, 60.000 kgs net

The insured value amounts to : As overleaf.

The goods mentioned in the Bill of Lading have been insured on ALL RISKS conditions as per Dutch All Risks Clause G.13. including the risks of War, Strikes, Riots and Civil Commotions as per Dutch War Clauses M.3. of the Association of Marine Underwriters in Holland on basis of an Open Cover, policy no. M.93.4200 in the name of EURONAID and/or all other parties interested in the insured cargo.

CONSIGNEES/RECEIVERS (AND/OR THEIR REPRESENTATIVES) ARE STRONGLY REQUESTED TO LIASE WITH FOLLOWING SURVEYOR WHENEVER THEY INTEND TO TAKE DELIVERY OF THE CARGO REFERRED TO IN THIS CERTIFICATE OF INSURANCE.

S.G.S. Kenya Ltd.

P.O. Box 90264
Mombasa
KENYA
Telex: 21237

Please also refer to the **ADVICE TO CONSIGNEES/RECEIVERS** as overleaf in order to safeguard collection of claims.

n.p. de KEYZER & SCHÜTE B.V.

J. A. Wierckx.

Not valid unless countersigned by Forwarding Agent.

Huisman
Huisman Shipping B.V.
Postbus 4550, 3120 AB, Rotterdam
T. 010-30361 312101 G.V.P.

Date:
Signature of Forwarding Agent

Figure

INSURED VALUE (C.I.F.)

<u>Commodity</u>	<u>Value in Dutch Florins per 1.000 kgs.</u>	<u>Commodity</u>	<u>Value in Dutch Florins per 1.000 kgs.</u>
1. Skimmed Milkpowder	3.800,-	11. Dried Fish	7.200,-
2. Full Cream Milkpowder	4.600,-	12. Red Beans	2.750,-
3. Butteroil	3.975,-	13. Chickpease/Cowpease	1.470,-
4. Vegetable Oil/Soya Oil	1.905,-	14. Lentils	1.470,-
5. Rice	870,-	15. Maizeflour	725,-
6. Oatflakes	1.425,-	16. Maizegrits	700,-
7. Wheatflour	850,-	17. Mealy Meal	900,-
8. Wheat	550,-	18. Seeds	t.b.a.
9. Sugar	1.480,-	19. Millet	t.b.a.
10. Maize	850,-		

ADVICE TO CONSIGNEES/RECEIVERS (N.G.O.)

The insurance attaches from the moment of loading the goods into the carrying vessel in

loading port(s) and terminates at the time the goods are handed over to Consignees/Receivers or their representing Forwarders or Agents at the place of final destination mentioned in the Assured's "Shipping Instructions", Direct Bill of Lading, Through Bill of Lading, Combined Transport Bill of Lading or other Carriers' Document.

In order to successfully recover a claim for loss of or damage to the goods insured under this Certificate of Insurance it is imminent that the goods should be surveyed immediately when same are received by Consignees/Receivers or their Agent(s).

From the surveyor's report will appear whether the goods insured have been lost or damaged during the period insured under this Certificate of Insurance and on basis of this the amount of lost or damaged goods will be calculated and recovered from Underwriters/Insurance Companies.

The insurance Brokers have duly instructed the surveyor(s) mentioned on the reverse side, and Consignees/Receivers or their Agent(s) must abstain from giving a clean receipt and to the contrary must mark the receipts with the shortages/damages ascertained.

In order to have surveys carried out timely, Consignees/Receivers are hereby urgently requested to duly advise the surveyor mentioned on the reverse side, whenever they intend to take delivery of their goods.

Surveyors will forward their report(s) plus invoice for fees and expenses to the Insurance Broker (who will pay the invoice within one month after receipt of same), and after the bill has been completed with relevant tally sheets/weight-lists/landingreports etc. etc., the Insurance Broker will submit a claim under the policy of insurance to Underwriters concerned.

Figure

To be sent as soon as a shipment reaches your main warehouse.
 Retourner immédiatement après réception de la cargaison.
 Les ranganos enviar el informe en cuanto el envío llegue al almacén principal.

SHIPPING No. No. d'expédition Envío N°	ISSUANCE No. No. d'assurance	ISSUE ACTION No. No. de l'action de la CE	411/30	Weight/box Métrage de fûts Ponderal de fûts	740 mt
--	---------------------------------	--	--------	---	--------

COUNTRY OF DESTINATION:
 Pays de destination
 País de destino

NAME OF EUROPEAN NO.
 Nom de l'Europe No.
 Nombre de la No. Europea

BENEFICIARY NO.
 No. Beneficiario
 No. Beneficiario

ADDRESS
 Adresse
 Dirección

PHONE/FAX/TELEX
 Téléphone/Téléfax/Télex
 Teléfono/Fax/Télex

DATE OF RECEIPT: _____
 DATE DE RECEPTION: _____
 FECHA DE RECEPCION: _____

LOCATION OF MAIN WAREHOUSE (city): _____
 LOCATION DE L'ENTREPOT PRINCIPAL: _____
 UBICACION DEL ALMACEN PRINCIPAL (ciudad): _____

PRODUCT: _____
 Product: _____
 Producto: _____

QUANTITY (as per bill of lading): _____ MT
 QUANTITE (selon le "bill of lading") _____ MT
 CANTIDAD (segun el documento de embarque)

LOSSES INLAND TRANSPORT (as per loading receipt): _____ MT
 PERTES ENLEVEE D'INTERIEUR (selon le "receipt de chargement") _____ MT
 PERDIDAS SUFRIDAS DURANTE EL TRANSPORTE INTERIOR (segun el informe de comprobacion)

NET ARRIVED IN PORT (as per Landing Report): _____ MT
 COQUETE NETO ARRIVEE AU PORT (selon le rapport de débarquement) _____ MT
 LANCADO NETO AL PUERTO (segun el informe de comprobacion)

LOSSES INLAND TRANSPORT: _____ MT
 PERTES ENLEVEE D'INTERIEUR: _____ MT
 PERDIDAS SUFRIDAS DURANTE EL TRANSPORTE INTERIOR

NET ARRIVED IN WAREHOUSE: _____ MT
 COQUETE NETO ARRIVEE DANS L'ENTREPOT: _____ MT
 LANCADO NETO AL ALMACEN

- If there are losses, please inform immediately your claim to the carrier, with a copy to: De Keyser & Schulz (insurance) in all 3 languages (written and/or telephonic) and inform the insurance company in writing and copy it to the relevant party. Please inform immediately in the language of the contract and in the language of the contract.
- No insurance claim by consignee is required due to contractual terms with supplier. In case of dispute, the consignee shall refer to the contract terms and conditions of the contract and the contract terms and conditions of the contract.

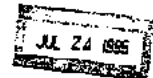
DISTRIBUTION:
 Distribution:

UNITED STATES: 100 Mtz NYC
 CANADA: 100 Mtz Montreal
 MEXICO: 100 Mtz Mexico City
 SOUTH AMERICA: 100 Mtz Lima
 EUROPE: 100 Mtz London
 ASIA: 100 Mtz Singapore
 AUSTRALIA: 100 Mtz Sydney
 AFRICA: 100 Mtz Johannesburg
 OCEANIA: 100 Mtz Auckland

(Free statement of facts (printed letters only)
 Déclaration des faits (lettres imprimées seulement)
 Declaración de los hechos (solo en letras impresas)
 Signed by: _____
 Date: _____
 Place: _____

Figure

CARE Philippines
 PO Box 2082
 Manila
 ECJ Building
 Road 5 Alibonjo Sta.
 Marikina, Manila
 Phone 8273557 to 60
 Fax (02) 8273555
 Cable CAREPHIL Manila



Philippines - Atlanta 6494(P6493)

18 July 1995

TO : IMELDA ZUMERO
CARE-Atlanta

FROM : PATRICK CAREY
CARE-Philippines

SUBJECT : SL EXPRESS V-227
400 Bags of Green Peas
Shipment No. F-3895-0032-525
Arrival Date: May 18, 1995
Comstock ID No.: 930025
B/L No. 707908021



Dear Imelda:

Enclosed are the following documents ex- SL EXPRESS V-227

- X 1. Claim No. MA-591615
- 2. Claims Progress Memo No. ---
- X 3. Survey Reports MC958B-5/1260
- a) Ex-Ship's Tackle
- b) Ex-Lightern
- c) Ex-Lash Barges
- d) Ex-Pier/Containers
- e) During reconditioning/rebagging of damaged bags.
- X 4. Forwarder's charges on reconditioning/rebagging No. 52871
- 5. Letter of Protest to Shipping Lines, CARE-File No. 17008
- X 6. FDA/NIT Certificate of Analysis No. ---
- X 7. Copy of Bill of Lading No. 707908021
- X 8. Tally Sheets
- X 9. Outturn Report.
- 10.

Best regards.

Sincerely,

Patrick Carey
PATRICK CAREY
Country Director

CARE International
CARE Australia
CARE Austria
CARE Britain
CARE Canada
CARE Denmark
CARE France
CARE Germany
CARE Italy
CARE Japan
CARE Norway
CARE USA

files: 104/vessel
/AVC/1gp'95

Figure

21/10/2011

meister12.htm



INTERNACIONAL EN GUATEMALA

Guatemala April 26, 1994
CARE-GUA #11235 (11235)

TO: MAYRA GARCIA
CLAIMS DEPARTMENT
CROWLEY AMERICAN TRANSPORT

FROM: BORYS CHINCHILLA
CARE-GUATEMALA

REF: B/L CAMW-JAXS4M053534, LAKE CHARLES
VESSEL : HAWK V-139S
CONSIGNEE : CARE-GUATEMALA
PORT OF DISCHARGE: GUATEMALA CITY
DATE OF UNLOADING: MARCH 12, 1994
& TYPE OF UNITS: 1,542 DRUMS OF VEGETABLE OIL
CARE SHIPMENT No.: F-2295-0001-411
CARE CLAIM No. : MA-42-0001-0087

Gentlemen:

This is in reference to the above-named steamer on which merchandise was consigned to CARE. We wish to inform you that a loss was sustained on the above-mentioned shipment, we will hold your company responsible for losses incurred.

Will you please send us CUADRUPLICADO AND IN ENGLISH an excerpt from the vessel's OUTTURN REPORT on unloading receipt covering the shipment in question.

Sincerely yours,

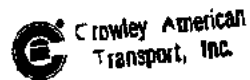
Borys Chinchilla
Borys Chinchilla
CARE-Guatemala
Food Unit



drl.
cc 115 B
1230 1 000

Haydee Contreras
RECIBIDO 28 MAR 1994 10:39

1229.1.823
1120.11.0087



15 AVENIDA 3-66, ZONA 13 - TELEFONOS 346828 - 346827 - 346828 - APARTADO POSTAL 1211 - CABLE: CAREGUAT.
GUATEMALA, C. A.

Figure



CERTIFICATION OF FEES PAID

I hereby certify that CARE has incurred and paid as follows
in marine survey fees for the report in connection with the
discharge of 330.139 M.T. of VEGETABLE OIL loaded on board the
ex-vessel HAWK V-139..... \$ 165.08
Port representative fees..... 128.77
Communications fees..... 5.22
Value for 19 security seals attached to each container. 26.44
\$ 325.51

Justin R. Jackson
Justin R. Jackson
Director

Shipment No. F-2295-0001-411
Loss Advice No. MA-42-0087
Invoice No. 2981 Rate 1 US = Q5.748

15 AVENIDA 3-66, ZONA 19, 01013 GUATEMALA, C. A. + APARTADO POSTAL 1211
TELS.: (502-2) 348625; 317833 FAX: (502-2) 318167

Figure



CENTRAM INTERNACIONAL, S. A.

CENTRAM, S. A.
DE AVENIDA 20-25, ZONA 10 - PLAZA MARITIMA NIVEL 8
TELEFONOS: 370134-E - APARTADO POSTAL 1249
GUATEMALA, C. A.

3981

FACTURA No. 03981

DIAS	MESES	AÑOS	FACTURA No. 03981	PATENTE DE COMERCIO 18066-74
17	MAYO	19 94	NT: 547086-4	
CUENTE:	8882	CODIGO: 112040	NT	202412-8
DIRECCION:	15 AVENIDA 3-66 ZONA 17	TEL	317837	
DESCRIPCION		PRECIO UNITARIO	TOTAL	
SERVICIOS DE SUPERVISION DE DESPACHO DE 330.139 TM DE ACEITE (199) CONTENEDORES QUE ARRIBARON EN LA BARCAZA MARK 9. 139 A SANTO TOMAS DE CASTILLA			0.	740.00
SERVICIOS DE LA SUPERVISION DE DEBARRA Y UCIANO EN LA CIUDAD DE GUATEMALA 6-2293-8841-421 REPORTE N. 78110			0.	740.00
GASTOS DE COMUNICACION			0.	30.00
MARCAMENOS			0.	152.00
TOTAL EN LETRAS: DOS MIL CINCO CIENTOS TREINTA Y DOS EVENTO 1591 segun decreto articulo 44 inciso 8, decreto 26-72 AUTORIZADO SEGUN RESOLUCION No 40-72-639964		SUB-TOTAL	0.	1,872.00
		IVA	0.	138.97
		TOTAL	0.	2,010.97

ORIGINAL CLIENTE (ADQUIRIENTE)

Figure

EXHIBIT A
Form 14-1 Revised 3/74

Ref.: Section 9.2
Overseas Operations Manual

- LOSS ADVICE -

Submit in triplicate immediately upon discovery of a loss. Complete Parts A or B and C & D. Do not use for PL 480 Interior Losses.

1. Country: Philippines
2. Country director: Patricia Lopez
(Signature)
3. Date prepared: 07/18/86
4. Claim No. : MA-891615
Comstock ID : 860025

A. MARINE LOSS

1. Port of landing Zamboanga, Phils. _____

B. INTERIOR LOSSES

1. Place loss
Occured _____

2. Date of arrival 05/18/95 (Manila)

3. Shipping agent Sealand Service, Inc.
 Vessel SL EXPRESSE V-227
 Feeder SEA LEGEND V-542

4. B/L No. T07805021

2. Date loss Occurred _____

3. If carrier, Name _____

4. CARE shipment No. F-3885-0032-525

4. CARE shipment No. _____

C. QUANTITY LOST

1. Commodity Green Peas

2. Quantity shipped per B/L
400 bags 44,082.00 lbs.

4. Quantity received sound
398.00 bags 43,981.77 lbs.
 (Includes overage of
0.00 bags 0.00 lbs.)

3. Description of loss	Bags	Wt. (lbs.)	Wt. (kgs.)
Rec. Spillage (Sweepings)	0.20	22.05	10.00
Unrecovered Spillage	0.80	88.18	40.00
Total	1.00	110.23	50.00

D. DESCRIPTION OF LOSS CIRCUMSTANCES

(See attached CARE-Philippines Outturn Report.)

Also attached is xeroxed copy of HTEC Invoice No. 52821 amounting to P. 235.80 representing forwarder's rebagging charges on 22.00 damaged bags ex-vessel. A Copy of CARE Check Request will follow as soon as payment is made.

Atlanta Remarks

* For disposition

Figure

INSTITUTION RECEIPT FOR DAMAGED COMMODITIES

To: **CARE MADRAS PORT OFFICE**
 No. 11, Santhome High Road
 Mylapore, Madras - 600 004

From: **The Asst. Director**
 Department of Animal Husbandry
 Government of Tamil Nadu
 Coimbatore - 641 005

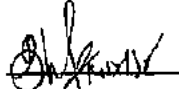
Saidapet, Madras - 500 033

Subject: S & D Sl. No. _____
 Commodity CORN SOYA BLEND
 Kilograms 1,050
 Units 21 LOCAL GUNNY BAGS
 Shipment Name LV. SAM HOUSTON (V-77)
 Shipment Number F-2595-0050-474
 DMCR Number _____

Dear Sir,

The undersigned acknowledges receipt of 1,050 kgs (commodity) CORN SOYA BLEND on (date) 13-07-95 previously declared to be unfit for human consumption. The undersigned confirms that the said commodity will be used exclusively for animal feed.

It is agreed by the undersigned that CARE will have access to the records of this institution related to CARE donation and utilization thereof for periodic check.

Signature 
 Designation DEPUTY ASST. SURGEON
PIGGERY UNIT
 Date Saidapet, Madras. 28.

Distribution:

1. CARE-
2. Recipient


Figure

CARE
INDIA

EXHIBIT C

CLAIM PROGRESS MEMO

Submit in quadruplicate immediately whenever an event affects a FFF marine claim previously submitted.

CLAIM PROGRESS MEMO NO. 343 Claim No. MA-66-2997
 Country : INDIA KARNATAKA Shipment No. F-2595-8050-474
 Commodity : CORN SOY BLEND Vessel/ LV SAM HOUSTON/
 Voyage No. (V-77)
 Auth. Signature :  Date JULY 19, 1995

A. MONEY RECEIVED : (Report once only) Local Currency CMY US ONLY

1. For sale of salvage _____
2. From party responsible for loss _____
3. Above funds received via RM No. _____
4. Check: full settlement () partial ()

B. RECONSTITUTED MATERIAL :

1. Units returned to inventory _____
2. Net Kgs./unit _____
3. Total net Kgs. returned to inventory _____

C. CANCELLATION OF PREVIOUSLY REPORTED LOSS :

1. Units returned to inventory _____
2. Net Kgs./unit _____
3. Total net Kgs. returned to inventory _____

D. REMARKS AND EXPLANATIONS :

Reference : Please refer item III-D of attachment to LA-MA-2997.

Enclosed please find the Donee Receipt for 21 local gunny bags (1,050 Kgs) of sweepings.

Necessary credit for the donation may please be given to the carrier.

Reflected in B-1 Report dated _____

Figure

COMMODITY STATUS REPORT

J. Receipts

Name of Vessel	Discharged Date	Commodity	Quantity Net M/T	Call Forward ID No. (2)
TOTAL B/L QUANTITIES DURING THIS QUARTER:				
A) Stonewall Jackson v-75 (Assab)Dec'94		Sorghum	3,018.85 MT	5040-001
Stonewall Jackson v-75 (Dji)Dec'94		Sorghum	3,491.85 MT	5040-002
			<u>6,510.80 MT</u>	
TOTAL GRAIN :			6,510.80	
B) S.W. Jackson (Assab)	Sept.94	Lentils *	2.83 MT	T/A #863-4877-03
			<u>2.83 MT</u>	
C) Sam - Houston (Assab)	Dec'94	CSB	862.93 MT	T/A #863-4877 '13
Robert E. Lee (Assab)	Dec'94	CSB	158.00 MT	
			<u>820.93 MT</u>	
D) Sam - Houston (Assab)= (Mont)Dec'94		Veg. Oil	1,800.00 MT	4223-001
			<u>1,800.00 MT</u>	

* Excess receipt from port.

Figure

COMMODITY STATUS REPORT

Receipts

Name of Vessel	Discharged Date	Commodity	Quantity Net M/T	Call Forward ID No. (2)
----------------	-----------------	-----------	------------------	-------------------------

Quantity Received at CARE - Warehouse.

A) Stonewall Jackson 9-75 (Asa)Dec'84	Sorghum	1,249.60 MT	5040-001
Stonewall Jackson 9-75 (Dj)Dec'84	Sorghum	219.80 MT	5040-002
American Heritage (Dj) August'84	Sorghum	481.85 MT	T/A # 863-4677-03
		<u>1,951.25 MT</u>	
Commodity Borrowed from CBS	Wheat	1,400.00	
TOTAL GRAIN :		<u>3,351.25</u>	
B) S.W. Jackson (Asaab) Sept.'84	Lentils	829.96 MT	T/A #863-4677-03
		<u>829.96 MT</u>	
C) San - Houston (Asaab) Dec'84	CBS	869.43 MT	T/A #863-4677-03
Robert E. Lee (Asaab) Dec'84	CBS	146.70 MT	
		<u>608.13 MT</u>	
D) San - Houston (Asaab) (Non)Dec'84	Veg. Oil	1,781.05 MT	4223-001
Stonewall Jackson (Dj) Sept.'84	Veg. Oil	147.894 MT	T/A # 863-4677-03
Stonewall Jackson (Asaab) Sept.'84	Veg. Oil	245.11 MT	T/A # 863-4677-03
Stonewall Jackson (Asaab) Sept.'84	Veg. Oil	172.49 MT	T/A # 863-4677-03
		<u>2,346.54 MT</u>	

PORT BALANCE

B) American Heritage (Asaab) August'84	Sorghum	346.93 MT	T/A # 863-4677-03 (1)
		<u>346.93</u>	
C) D.S. Pioneer (Dj) July'84	Lentils	(1) 15.00 MT	T/A # 863-4677-02 (1)
D) Caribbean Express May'84	CBS	(5) 12.77 MT	T/A #863-4677-01 (1)
San - Houston (Asaab) Dec'84	CBS	(5) 3.50 MT	T/A #863-4677-03 (1)
Robert E. Lee (Asaab) Dec'84	CBS	(1) 11.30 MT	T/A #863-4677-03 (1)
		<u>27.57</u>	

* (1) PORT LOSSES AWAITING THE PORT REPORT.

TOTAL RECEIPTS.

(2) THE CALL FORWARD ID NUMBER is the four digit CCC Number which appears both on the Call Forward form and on the B/L.

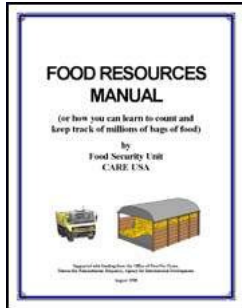
Figure


G. MONTHLY RECEIPTS				
NAME OF VESSEL	DISCHARGE DATE	COMMODITY	QUANTITY	CALL FORWARD IDENTIFICATION No. (1/)
JOHN LYKES	12.03.93	VEGETABLE OIL	9.99	009FD4011
JOHN LYKES	12.03.93	WHEAT FLOUR	30.00	009FD4001
JOHN LYKES	12.03.93	RICE	70.00	009FD4003
JOHN LYKES	12.03.93	LENTILS	29.00	009FD4005
JOHN LYKES	23.01.93	WHEAT FLOUR	45.00	009FD4000
JOHN LYKES	23.01.93	RICE	120.00	009FD4002
JOHN LYKES	23.01.93	VEGETABLE OIL	12.00	009FD4010
JOHN LYKES	18.01.93	BEANS	249.10	009FD4027
JOHN LYKES	18.01.93	LENTILS	55.00	009FD4009
JOHN LYKES	18.01.93	LENTILS	70.00	009FD4004
JOHN LYKES	18.01.93	VEGETABLE OIL	13.88	009FD4007
JOHN LYKES	18.01.93	RICE	140.00	009FD4008
JOHN LYKES	18.01.93	WHEAT FLOUR	54.60	009FD4006
JOHN LYKES	18.01.93	BEANS	60.00	009FD4028
JOHN LYKES	23.01.93	LENTILS	45.00	009FD4099
PEARLE JAHN	03.01.93	WHEAT FLOUR	46.83	01
PEARLE JAHN	03.01.93	LENTILS	89.83	02
PEARLE JAHN	03.01.93	CORN MEAL	36.00	04
PEARLE JAHN	03.01.93	BEANS	44.85	03
PEARLE JAHN	18.01.93	CORN MEAL	144.38	01
PEARLE JAHN	03.01.93	WHEAT FLOUR	155.05	03
PEARLE JAHN	03.01.93	LENTILS	449.35	04
PEARLE JAHN	03.01.93	CORN MEAL	369.75	05
PEARLE JAHN	03.01.93	BEANS	466.10	01
PEARLE JAHN	03.01.93	BEANS	45.00	02
			2,750.75	

Figure



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 **(introduction...)**

  **Acknowledgements**

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 **Chapter 1 - Programming Food Resources**

 **Chapter 2 - Assessments Cost and Logistics**

 **Chapter 3 - Internal Control**

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 **Chapter 7 - Storage and Handling**

 **Chapter 8 - Food receipt and dispatch**

 **Chapter 9 - Loses and Claims**

 **Chapter 10 - Inventory Accounting and Reporting**

 **Chapter 11 - Food Distribution To Sites**

 **Chapter 12 - Monitoring Project Sites**

 **Acronyms**

 **Bibliography**

 **Attachments**

Acknowledgements

Developing this manual has been a major effort requiring the support from many people in and outside CARE who often gave willingly of their time. As Coordinator for this project, I wish that I could list out the names of all those who have assisted. The list is just too long to include. The following persons, however, must be acknowledged for their very special contributions.

First, thanks go to country directors, assistant country directors and the food and logistics staff of CARE Guatemala, CARE Peru, CARE Ethiopia, CARE Kenya, CARE Tanzania (Ngara Refugee Camp) and CARE India for the invaluable information they provided on managing and tracking food assets, and their insights into areas that needed coverage in the manual.

Thanks must also go to Ram Bhargava, formerly of CARE India and now with CARE CIS for developing the first draft. His work laid the foundation for this effort.

Very special thanks go to Carol Chang, formerly with CARE in New York and CARE Haiti, and Brian Larson, now in CARE Niger. Brian and Carol visited countries, researched information, met with donors and other PVOs, and shared the primary writing responsibilities for all the chapters in the manual. Without them, this manual would not have happened. Throughout they never lost their sense of humor. Perhaps, it is the nature of the subject matter.

Thanks to Harlan Hale of the Emergency Group, Jon Solomon, now in CARE Sierra Leone, Leslie Shad in Legal, and Nick Marudas of Internal Audit for their assistance on issues related to emergencies, legal and audits.

Thanks are also due to Virginia Ross for preliminary editing, Sharon Bell who contributed to the manuals content, editing and layout, and William Graham and Diane Davis of the FSU for the final layout.

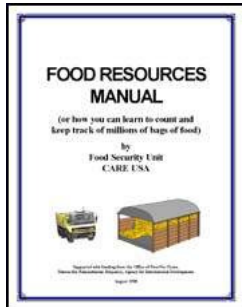
Finally, thanks must go to Curt Schaeffer, the Food Security Unit's fearless leader, who


was always there when we needed him.

Bob Bell
Coordinator for the Manual and
Deputy Director,
Food Security Unit



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	Acronyms
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Introduction

CARE programs hundreds of thousands of tons of "food aid" annually to support development and emergency programs in Africa, Asia (includes CIS) and Latin America. Food is donated by the United States Government, the European Union, Australia, Canada, Great Britain, the World Food Program and others, and CARE staff have extensive experience managing food resources in both stable and very unstable operating environments.

Country offices have developed their own manuals to manage and account for food resources, and CARE, through the years, has earned a well deserved reputation to move and track food.

The purpose of this manual is to set CARE-wide minimum standards and guidance to assure that the maximum amount of food reaches intended beneficiaries and to minimize the risk of loss or misuse. The standards and guidance apply to all CARE USA country offices that use food from any donor in development, rehabilitation and emergency programs, and to other CARE International (CI) members who program U.S. Government donated food resources. For purposes of managing and accounting for food, no distinction is made between emergency and development programs except where specifically mentioned.

The manual is not intended to replace existing country office policies and systems that have been established to account for food. Country offices, however, must compare their commodity management systems against the minimum standards and guidance (includes

documentation and reporting formats) in this manual and make necessary adjustments to assure compliance.

The standards and guidance complement the Finance Department's *Almis #4496 - Commodity Accounting Manual June 1995*, the Program Division's *Management Assessment for Country Offices (MACO)* and the Emergency Group's *Emergency Policy and Procedures Manual*. The Internal Audit Department will also use the *Food Resources Manual* to determine if country offices are in compliance with CARE standards.

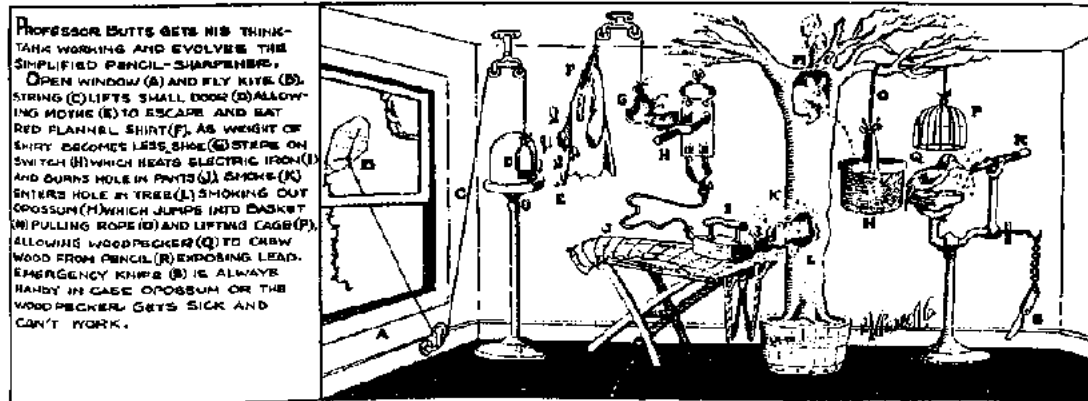
CARE looks forward to sharing the materials and information with colleague organizations and donors, and hopes that they will be an important resource for them.

In the manual, emphasis is given to:

- Establishing internal controls and executing written agreements and contracts with donors, CI members, counterparts and contractors for service**
- Communicating with CARE USA, other CI members and donors, on a regular and timely basis, where there are known or suspected losses of food**
- Requiring program managers to complete the contract checklists that are currently applicable to dollar funded projects**
- Completing fully and keeping up-to-date all necessary documentation to account for food - waybills, Loss and Adjustment Reports, physical inventory counts and inventory ledgers, distribution site reports, and Commodity and Recipient Status Reports**
- Carrying out regular physical inventories and reconciling physical counts with documentation.**

The manual does not provide an inventory software program for tracking the receipt, storage and distribution of food as the Finance Division is currently developing a program.


A diskette comes with this manual with copies of the basic documentation and reporting formats. The Finance Division is now developing a new financial software program that will allow country offices to include food inventories on balance sheets. Future tracking of inventories should be consistent with Finance's program.



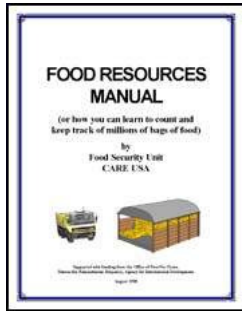
[Rube Goldberg cartoon from Rube Goldberg vs. the Machine Age, ed. Clark Kinnaird, New York: Hastings House, 1968, p. 18.]

Does it have to be so complicated?

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Chapter 1 - Programming Food Resources (introduction...)

- I. Hunger, Poverty, and Food Security***
 - (introduction...)
 - A. Food Security**
 - B. Coping Strategies**
- II. Interventions**
 - (introduction...)
 - A. Livelihood Promotion, Protection, and Provisioning**
 - (introduction...)
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 - 2. Livelihood Protection**
 - 3. Livelihood Provisioning**
 - B. Policies and Procedures**
 - 1. When to Use Food Resources**
 - 2. CARE's Food Programming Principles**
 - 3. Objectives for the Use of Food Resources**
 - 4. Constraints on Using Food Resources**
 - C. Project Design**
 - (introduction...)
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 - 2. Ration Size and Composition**
 - 3. Distribution Site**
 - 4. Distribution Plan**
 - a. Direct vs. Indirect Distributions

b. Wet and Dry Feeding

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Chapter 1 - Programming Food Resources



Figure

* The graphics for Chapter headings are adapted from FAM's Commodity Management Model. *Food Forum*, Issue 16. February 1993.

I. Hunger, Poverty, and Food Security*

* This Chapter introduces food and logistics managers to basic information on hunger, food insecurity, and household coping strategies, and the role that food plays in programming.

Approximately 800 million people in the world today do not have access to sufficient food to meet the needs for a healthy and productive life, according to FAO estimates. They are food-insecure. They often go hungry and are not sure when they will have their next meal. Between 10 and 12 million preschool children died last year from hunger and

diseases related to malnutrition. Although there is enough food in the world today to feed everyone if it were distributed evenly, 25 developing countries (including about half of the African nations) could not insure sufficient calories per capita even if all food available nationally were redistributed. Even in areas where there is food available in the aggregate, access to food by households and individuals is affected by poverty - the poor often lack adequate resources to secure consistent and reliable access to food. (1994 World Food Day Report. The President's Report to the US Congress, October 16, 1995)

Large-scale poverty persists in the world today because of a number of interrelated economic, political, social, and environmental changes taking place globally and within developing countries. Economic crises experienced in the last two decades have forced many developing countries to cut back social services which provide safety nets for their poor populations. Jobs have not been created as fast as the population has grown, and there are greater inequities in the distribution of income, resources, and opportunities. Political changes in the 1980s and 1990s resulted in instability and military insecurity, contributing to increased global poverty. Political and natural emergencies are on the rise, such that 59 million people have been directly affected. In addition, population growth rates have outstripped the environmental carrying capacity in most parts of the world, leading to tremendous environmental degradation. This is manifested in the destruction of tropical forests, the loss of biodiversity, and water and air pollution. Finally, the HIV/AIDS pandemic has reached crisis proportions. By the year 2000, 90% of the infections (estimated to be over 90 million cases) will occur in the developing world.

Poor people's basic livelihoods are being threatened the world over. In 1992, 1.3 billion people (more than 20% of the world's population) lived in absolute poverty and were not able to meet their basic needs for food, clean water, shelter, education, and basic health care. Nearly two-thirds of these people live in South Asia or Africa. By the year 2010 these numbers could reach 1.8 billion.

A. Food Security

To address the problem of food security, policymakers and project planners have continually looked for ways to get at the root causes of poverty and world hunger, and permit households to have "access. . .at all times to sufficient food and nutrition for a healthy and productive life" (US Agriculture Trade and Development Act, 1990).

Factors that Influence Household Food Security

Factor	Variable
Food consumption	<ul style="list-style-type: none"> • Number of people in household • Age, sex, working status of individuals • Health status of individuals • Childbearing status (pregnant, lactating)
Food production	<ul style="list-style-type: none"> • Access to land • Access to technology • Access to investment capital • Education of the farmer • Government policies (tariffs, price controls, export taxes, input subsidies)
Price of food	<ul style="list-style-type: none"> • Quantity produced • Costs of marketing • Size of population • Income of population • Government policies (tariffs, price controls, export taxes, input subsidies)
Income and assets	<ul style="list-style-type: none"> • Education of members of households • Capital position of household • Land position • Employment opportunities

- Transportation costs to and from work
- Health

B. Coping Strategies

Food security is not static. The key to sustained food security is a household's adaptability to change and resiliency to bounce back from shocks that affect household members' abilities to earn income to produce or purchase sufficient food to meet household needs.

Types of Coping Strategies

Category	Strategy
Adaptations	<ul style="list-style-type: none"> • Crop and livestock adjustments • Diet changes • Increased consumption of wild foods • Grain loans from family • Labor sales (migration)
Liquidation of assets	<ul style="list-style-type: none"> • Sale of animals • Cash/cereal loans from merchants • Productive asset sales • Farm land pledging • Farm land sale
General out-migration	<ul style="list-style-type: none"> • To urban centers (temporary and permanent) • To other countries

II. Interventions

Food security can be seen as a subset of a broader household livelihood security strategy

which is designed to meet basic needs, including food, potable water, health, education, housing, participation in community activities, and leisure time.

As a programming strategy, food security should be considered an organizing principle or integrating framework that can be used across the continuum of emergency, relief and rehabilitation, and sustainable development. The framework emphasizes the development of strong sector-specific programs with synergistic linkages, such as health, agriculture and natural resources, income generation and small enterprise development, education, and reproductive health and family planning. The advantages of using a common framework are that intervention priorities can be established cross-sectorally, depending upon the major constraints facing households, and sector-specific programs can be targeted to the same regions to obtain a multiplier effect on the beneficiary population.

A. Livelihood Promotion, Protection, and Provisioning

To enhance the livelihood security of vulnerable populations at different levels, a three-pronged approach can be used. This livelihood systems approach is based on the idea that relief, rehabilitation/mitigation and development interventions are a continuum of related activities, not separate and discrete initiatives. Household food, nutrition, and income security can be enhanced by one or a combination of the following three intervention strategies:

1. Livelihood Promotion

Purpose: To improve the resilience of households to meet food and other basic needs on a sustainable basis (development)

Explanation: Activities often aim to reduce the structural vulnerability of livelihood systems by focusing on:

- **Improving production to stabilize yields through diversification into agro-ecologically appropriate crops, and through soil and water conservation measures**
- **Creating alternative income generating activities and credit programs**
- **Reinforcing coping strategies that are economically and environmentally sustainable (e.g., seasonal off-farm employment)**
- **Improving on-farm storage capacity to increase the availability of buffer stocks**
- **Improving common property management through community participation**
- **Improving health and sanitation conditions**
- **Increasing education in the areas of reproductive health and family planning.**

2. Livelihood Protection

Purpose: To protect households from losing their productive assets or to assist in getting them back (rehabilitation/mitigation)

Explanation: Interventions entail timely food and income transfers that can reduce long-term vulnerabilities resulting from the forced selling of productive assets to meet immediate food and other needs. The negative impacts of livelihood insecurity can be reduced by:

- **Timely detection of where livelihood and food insecurity are likely to occur**
- **Establishing contingency plans that can be implemented in a timely fashion before a significant erosion of household assets occurs and other erosive coping strategies are activated.**

Examples of interventions include:

- **Infrastructure improvements and repair**
- **Soil and water conservation**
- **Child survival and health interventions**
- **Distribution of seeds and tools**
- **Repair of water sites.**

3. Livelihood Provisioning

Purpose: To provide food and meet other essential needs for households to maintain nutritional levels and save lives (relief)

Explanation: Interventions usually entail food and health care for people during an emergency (short term) or people who are chronically vulnerable (long term). Targeted food and health activities are critical and, whenever possible, food should be combined with promotion and/or protection interventions, to phase out any food transfers. In relief situations where people have been displaced from their homes (refugees and internally displaced populations who live in camps) interventions may include nutrition, health, HIV/AIDS, and family planning education programs. For chronically vulnerable populations, a community-based mother-child program (MCH) provides food for the most vulnerable families.

B. Policies and Procedures**1. When to Use Food Resources**

In some natural disasters such as an earthquake or flooding, where food production and/or stocks may have been disrupted, resources may be sufficient for a short period. For areas with minimal or no productive capacity, few alternative income generating

activities, a depleted natural resource base or high levels of malnutrition, longer-term use of food may be required.

Long-term use of food can be targeted for vulnerable, chronically food-insecure groups, such as female-headed households or children. All long-term projects should incorporate agriculture, health, agro-forestry or income-generating interventions into their programming strategies.

Development of household livelihood security (food security) interventions may or may not require the use of imported food resources.

Consider the following scenarios:

- **A minor disruption occurs in food stocks, crops, or marketing systems. If communities and households are able to draw on their savings, food reserves or other sources of assistance or income, no food assistance is needed.**
- **Due to a natural disaster or civil disturbance, food stocks are lost, normal food supply/marketing systems are disrupted, and/or food crops are damaged. Short-term food assistance is needed. The duration may be as brief as a few days or as long as until the next harvest.**
- **The opportunity to return to food self-reliance is deferred over a long period. This includes successive crop failures and situations involving refugees or displaced persons. The initial health/nutritional status of the population, their possibilities to grow food and/or engage in other income-generating activities, and the policies of the government will determine the length of the transition from relief to self-sufficiency. Long-term food assistance may be required.**

Food resources should only be allocated after a thorough needs analysis of a target

population and area. The analysis should include a close examination of food production, supply, and marketing systems in the area and outside. Food aid may disrupt local markets in the distribution area and also negatively influence markets in surrounding regions. Analysis should also project what effect there could be when the project is terminated.

2. CARE's Food Programming Principles

Food aid should be programmed under specific conditions and with certain precautions; to do otherwise would risk a costly and ineffective intervention that creates dependency and acts as a disincentive to local food production. Food programs should be based on CARE food programming principles (adapted from *CARE's Use of Food Aid: Policy and Guidelines, 1985*):

- Priority to low-income food-deficient countries**
- Targeted to benefit disadvantaged segments of the populations of the recipient countries**
- Based on development criteria. Use of food aid must be a logical and integral part of the development efforts of the recipient countries and the region. Food aid should be consistent with overall strategies for the production and consumption of food in those countries.**
- Developed, implemented, and evaluated with community participation and aimed toward community self-reliance. Selecting appropriate administrative and operational counterparts is critical and presents an opportunity to involve national and local private institutions and organizations reaching the greatest majority of the population.**
- Include systems for both process and impact evaluation.**
- Advocate for important food aid issues.**

- **Meet standards of accountability for food aid programming, including a clear statement of the project's framework and expectations, and assessment of potential impact on domestic agricultural production and consumption.**

3. Objectives for the Use of Food Resources

If food is determined to be an appropriate resource, final and intermediate goals and quantifiable indicators should be identified. The following examples show how food resources can be used (adapted from *CARE Haiti Food Aid Procedures Manual*, July 1994):

Uses of Food Resources

Category	Purpose	Degree of Need	Explanation
Emergency	Save lives	Critical	Emergency feeding involves providing a large group of people with almost complete daily rations. The size and mix of the ration will depend upon expected duration of the critical hunger period. Emergency program design should include the means for determining when the emergency is over.
Rehabilitation	Restore health	Critical	Rehabilitative feeding is directed to those who have suffered acute malnutrition to the point of severe bodily wasting. They require intensive feeding with special foods.
Maintenance	Maintain adequate nutrition, income transfer	Chronic	Maintenance feeding is directed towards a group of people who for some reason (age, sex, social class, lack of capital) consume less than an adequate diet for achieving and maintaining normal health. The gap may be constant throughout a period of time (e.g., weaning) or recurrent (e.g., agricultural workers during a

			slow season). This type of chronic hunger will recur with predictable effect on a certain group of people, and can move into an emergency or rehabilitative situation if it persists beyond individuals' ability to cope.
Developmental	Enhance human potential; address causes of hunger/ poverty	Mild	Developmental programs use food to achieve an objective not directly related to lessening immediate hunger. The objective may be to avoid future hunger by addressing its causes, or to address related but different problems, such as water, environment, population or capital formation. Food may be monetized and the proceeds from sale used for a wider range of development activities.

4. Constraints on Using Food Resources

In finalizing decisions about the use of food resources, consider the following issues:

- **Effects on dietary patterns, intra-household distributions of food and cultural preferences**
- **Effects on distribution of income**
- **Effects on local production and markets**
- **Effects on local logistics, storage, and transportation**
- **Effects on community initiative.**

C. Project Design

Once program managers decide that food resources will be used in project activities, they must determine who will receive the food and how often, and what food will be used and how much (ration size and composition).

1. Targeting Beneficiaries

A targeting strategy should identify a basic unit, such as vulnerable individuals, households, communities or regions. Then criteria should be established to determine when targeted populations are qualified and no longer qualified to receive food. The following are important indicators of nutritional vulnerability:

- **The relationship of the target group to seasonal and climatic factors affecting production (agricultural production cycles, weather patterns as reflected in both yields and price levels).**
- **Non-agricultural livelihood factors such as access to charcoal production, fishing, livestock, and commercial activities**
- **Access to production assets and markets**
- **Gender of the head of the household**
- **Size and number of children in the household.**

The groups listed below are known to have distinct food needs:

- **Refugees who have fled across national frontiers for fear of persecution or for survival**
- **Displaced persons who have left their homes and means of livelihood and moved within the territory of their own country**
- **Families who live in areas where refugees or internally displaced persons have settled in camps**
- **Returnees who were refugees/displaced and need temporary help to re-establish**

themselves in their original homes

- **Rural landless, such as farm laborers and artisans unable to find employment**
- **Farmers with small holdings who normally meet most of their own subsistence needs and possibly market small quantities of produce**
- **Poor urban populations who depend on casual labor and petty trading for their livelihoods**
- **Vulnerable groups within each of the distinct population groups above who are at highest risk of malnutrition, such as infants, young children, pregnant women, nursing mothers, unaccompanied children, widows, elderly people without family support, and disabled people.**

2. Ration Size and Composition

To determine the appropriate ration size and composition, consider the following factors:

- **Age, gender, and activity level of the vulnerable population**
- **Number of participants**
- **Other local foods consumed, by number of calories/person/day**
- **Storage, fuel, and cooking facilities**
- **Culturally acceptable foods**
- **Caloric, protein, and micronutrient needs of targeted populations**
- **Local market value of the food and its value as an income transfer.**

Food selected for distribution is also determined by project objectives. If food is distributed to increase household income, such as food-for-work, a high value food like oil may be more appropriate than a blended food not found indigenously, such as bulgur and

soy blends. Conversely, if the project targets vulnerable individuals, soy blends may be more appropriate because of their high nutrient content, texture, and low resale value. The *Commodity Reference Guide*, Office of Food for Peace and Voluntary Assistance, USAID, January, 1988 provides useful information on determining ration sizes for PL 480 Title II food.

The following example from CARE Haiti's *Procedures Manual* shows how to determine the caloric value of food used in a project activity and how to compare it with daily recommended allowances. Total caloric value per day is calculated by dividing the caloric value per 100 grams by one hundred (100) for each food and multiplying that by grams/day. For example, based on grams/day per beneficiary, the total caloric value per day for bulgur in the following table is $354 \div 100 = 3.54 \times 125 \text{ gr/day} = 442.5$ calories per day.

**Preschool/School Feeding Rations
(Children between the ages of 0-12 years old)**

Commodity	Kgs/ month	No of feeding days/month	Grams/ day	Caloric value per 100 grams	Total caloric value per day
Bulgur	2.50	20	125	354	442.5
WSB	1	20	50	357	178.5
Peas	1.2	20	60	345	207
Oil	.5	20	25	884	221
TOTAL					1,049

The ration size, frequency of feeding, duration of program, and number of children to be fed provide the basis for determining overall food resource needs for a project. For example:

Children to be fed = 5,000

Duration of program = 9 months

Frequency of feeding = 20 days per month

Ration size (bulgur) = 125 grams/day x 20 days = 2500 grams (2.5 Kg) per month

Total Project Needs = 2.5 Kg x 5000 children x 9 months = 112,500 Kg (112.5 MT)

This basic calculation can be used to determine total food resources needed for any project. Programs should build in a contingency reserve for potential wastage or loss.

**Percentage of Daily Caloric Allowance of CARE Haiti Ration
Children in School Feeding Programs**

Age	Recommended Daily Allowance (in calories)	Percentage of total daily recommended allowance
0-6 months	700	150%
6-12 months	880	119%
1-3 years	1,250	84%
4-6 years	1,750	60%
7-9 years	2,190	48%
10-15 years	2,800	37%

The table above highlights the importance of understanding the needs of the population receiving the food. Data should be collected in the planning stages of the project that determine, at a minimum:

- **Appropriateness of the ration for the population by age, gender, level of activity**
- **Appropriateness of the food to be distributed, including micronutrient needs of vulnerable groups**
- **Whether the ration will be a supplement or a full ration.**

3. Distribution Site

Criteria should be determined for the most appropriate mechanisms for food distribution. Factors to consider include:

- **Project objectives and planned complementary interventions**
- **Physical location and accessibility of the sites, e.g., urban or rural communities. In concentrated urban settings, daily wet feedings through distributions may be an appropriate means of insuring that vulnerable groups receive a full ration. However, in dispersed rural populations, periodic dry rations may be the more effective and efficient distribution mode.**
- **Distance vulnerable groups must travel and the calories they must expend to reach feeding, distribution or work sites for food for work activities**
- **Nutritional status of the target population**
- **Time constraints of the targeted group. For example, a mother may have to make trade-offs between time spent on pursuing income-generating activities and receiving food entitlements.**
- **Political feasibility of distributions in the target area**
- **Cultural acceptability of distributions in the target area.**

4. Distribution Plan

a. Direct vs. Indirect Distributions

Direct distribution refers to food given directly to family heads or individuals. Overall, direct distribution is more resource-intensive than indirect distribution.

Indirect distribution refers to food given to representatives of beneficiaries, such as community leaders, who divide up the food for distribution to families or individuals. Indirect distribution overall may be less resource intensive; however, CARE has little control over how food is distributed by the community representatives. If indirect distribution is used, CARE and counterparts must develop monitoring systems to insure that food reaches beneficiaries with minimal diversion.

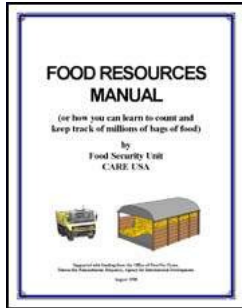
b. Wet and Dry Feeding

Wet feeding involves the on-site preparation of a mixture of foods. It generally takes place daily and includes complementary activities such as training or immunizations. On-site wet feeding insures that intended recipients consume the specified ration. In addition, wet feeding acts as an incentive for attendance at training interventions.

Dry feeding involves distributing food in bulk to family needs. It is administratively much more convenient than wet feeding. Fewer people and resources are involved, there are fewer distribution points, and distributions may occur less often. However, it is more difficult to determine how often and how much of the ration has been consumed by targeted beneficiaries.



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📖 CARE Food Manual (CARE , 1998, 355 p.)

➔ □ **Chapter 2 - Assessments Cost and Logistics**

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CARE Food Manual (CARE , 1998, 355 p.)

Chapter 2 - Assessments Cost and Logistics



Figure

I. Logistics Assessment

Logistics has to do with the flow of goods and services from origin to destination. The basic components of a logistics plan should address transportation (both for receipt into the country and programing area, and dispatches to distribution points within the programing area), storage, communications, and information management.

CARE is usually part of a logistics network, which may involve other international agencies, host government counterparts and the private sector. The country office may be involved in managing the logistics network for food and supplies shipped from donor to recipient countries, purchased in neighboring countries, or landed at a regional port for inland delivery to other landlocked countries where CARE has programs. CARE may be involved at any point along the way, from receipt at port, storage, and delivery to distribution sites. It is important for staff to be aware of the entire in-country logistics network, the roles of other agencies along this network, and how CARE's activities fit into

the system.

The logistics assessment must also include necessary cost analyses for all logistics operations and include options for overcoming logistical obstacles.

The logistics assessment should be conducted by local individuals and organizations who know the area and services available.

A. Port Capacities and Services

It is important to examine the port (or ports) before making other transportation calculations. Some countries have multiple ports, but only one with adequate capacity to receive anticipated tonnage levels. Even if a port is close to a targeted distribution area, it does not necessarily follow that cargo will be received in that port. Moreover, the quality of service offered by a port may determine where the food is discharged and affect other transportation arrangements.

In analyzing port capacity and services, consider the following issues:

Authority

- **Governmental port authority, quasi-governmental, or private**

Load and discharge port restrictions

- **Maximum port draft (submerged depth) allowable when ship enters harbor**
- **Overall length of vessel and beam**
- **Locks/bar restriction**
- **Bridge heights**
- **Use, size, capacity, and age of lighters, if applicable**

- **Any special dues or taxes on vessels or cargo**

Berth Restrictions

- **Maximum draft allowable along loading/unloading facility (what size vessels can dock, will lighters be needed?)**
- **Berth length and beam allowable**
- **Heights above waterline (elevator spout interference)**

Transshipment facilities, including barges, rail, or truck

Labor Practice

- **Normal working hours, overtime and holidays**
- **Labor wage rates**
- **Productivity (tons per hour) of cargo operations and stevedores**

Types of cargo discharge and handling equipment

- **Shore-based cranes and lift capacity**
- **Equipment for containers (discharging and loading onto ground transport)**
- **Vacuator equipment for removing bulk cargo from ships to port storage silos and accurate bagging machines**
- **Average discharge rates per shift or day**
- **Types of loading and discharging facilities (elevator loading and discharge, pneumatic or grab discharge)**

Transit Sheds and Port Storage

- **Types of storage capacity within the port (outside storage or open or locked)**

warehouses)

- **Is food is stored separately in warehouses or mixed with cargo from other vessels?**

Port Take Off

- **Rail access directly to dockside**
- **Adequate space for trucks to maneuver within the port**

Tallying Services

- **Qualified tally and survey companies that can provide an out-turn report**

Port Lighting and Security

- **Flood lights**
- **Dependability of electricity supply**
- **Fencing to control access**
- **Security personnel and services.**

This information is often available through the country's Ministry of Transport or Port Authority. Donors and NGOs who already use port services are a good source of information.

B. In-Country Transport

As part of the planning process, it should be determined whether CARE, the donor or a counterpart organization is responsible for transportation of food.

1. Roads

Road transport remains the predominant means of delivering food and other items within

a country. The country/s network of primary and secondary roads, often with dirt trails leading to project sites, can be determined by consulting a good map and the Ministry of Transport. Information should be collected on the following:

- **Distances from main and secondary ports of entry to primary warehouse and operating regions**
- **Composition and seasonal condition of primary and secondary roads and the type and size of truck or other modes of transportation (e.g., tractors, beast of burden) that can safely operate on each road**
- **Turn-around times (TAT) from the ports to warehouses, between warehouses and to distribution sites (see *Food Distribution to Sites*)**
- **Bridges and/or ferries' condition and the weights they can accomodate. For ferries also regularity of service.**

2. Trucks

When roads are in reasonably good repair, trucks are the most flexible way to move food. Trucks will play a role at some point in the logistics operation, either as long-haul (e.g., between ports and inland hubs), short-haul (e.g., from hubs to distribution sites), or for local handling (e.g., from port to warehouse, airport or railway station).

CARE or its counterpart should first try to use government or commercial trucking fleets where available and feasible. There are a number of commercial transportation options:

- **Common Carriers: In many countries, a mix of large to medium sized trucking companies, either private or state-owned, and single truck owner-operators, are available for transport.**

- **Contract Carriers:** Trucks that serve a particular company, such as logging companies, mining companies, or agro-businesses, are often only occupied in one direction, i.e., from the mine to the port, and can be contracted to transport food on the back-haul portion of their trips. Contract carriers often have lower rates, as the trucks have to return anyway, although they may not be willing to go where needed by CARE, unless it is close to their base of operations.
- **Private Carriers:** Road transporters that only haul for a specific purpose and company. CARE fleets would be classed in this category, as would the fleets of other NGOs and the local military. These fleets are normally not in the business of carrying cargo for others, but could be used in emergencies.

a. Building a Trucking Capacity

Only in emergencies or other unique circumstances should CARE develop its own trucking capacity. The purchase of trucks is a very costly capital expense that imposes many unanticipated burdens. Management is time-consuming and resource-intensive, and may distract staff from fulfilling programmatic objectives.

Management responsibilities include:

- **Obtaining required government permits and licenses**
- **Maintenance facilities and experienced mechanics**
- **Insurance**
- **Driver selection and discipline**
- **Eventual disposition of the trucks**
- **Fuel supply**
- **Spare parts.**

CARE should only consider establishing its own trucking fleet if:

- **There is no reliable commercial trucking in-country**
- **There is no government fleet available for use.**

An interval of six to nine months is typical between the time the decision is made to order trucks to the time they can be used for food deliveries. Although in some cases emergency funding can be quickly mobilized to speed up the procurement process. However, because of the uncertain nature of most donor approval and capital purchasing procedures, expedited procurement of vehicles should not be expected.

b. Types of Trucks

If CARE decides to lease or purchase trucks, project managers must take into consideration: the size of trucks, condition of the roads, required food mix, the storage capacity of the receiving warehouses, and ruggedness of the terrain.

Long-haul transport: It is more economical to move cargo over great distances in trucks with a gross carrying capacity of 35 MT. An additional trailer with a gross capacity of 12 MT can be pulled behind the truck.

Short-haul transport: Short-haul trucks carry approximately 8-10 MT of cargo and are generally used to transport food from the main warehouse to site-level centers. Because many food programs operate in remote rural areas, four-wheel drive is essential.

3. Fuel

Fuel is generally the responsibility of the transporter and is factored into the transport price. Contracts for the provision of fuel must be entered into between CARE and the suppliers. Inconsistent fuel availability could lead to late or missed deliveries to project sites and therefore adversely affect project goals. In order to insure that enough fuel is available to meet distribution schedules, fuel can also be stored by CARE and issued to

trucks, or a commercial filling station can be contracted to issue fuel to agency or contracted trucks.

An inventory of fuel distribution and supply points should be taken. In many countries, import and supply of fuel is managed by the government. Where fuel provision is in private hands, there are usually a limited number of companies involved.

The following information should be collected and maintained:

- **Location of fuel importation points**
- **Location of refineries**
- **Location of bulk storage facilities**
- **In-country distribution of fuel around the country (road tanker, rail tankers, pipelines) and deliveries to filling stations or other retail outlets**
- **Fuel storage areas that may have large tanks and pumps for receiving, storing, and disbursing fuel.**

If CARE has its own fuel supply, it must be protected and secured from blowing dust, sun, theft, and misuse. Further, a plan should be developed to transport and store fuel in remote operating areas.

4. Other Modes of Road Transport

Local modes of transport, such as carts, pack animals (donkeys and camels) and bicycles, can move food into remote areas. Sometimes recipients travel long distances by foot to pick up food and transport it back to their families.

Country Example

Many of India's 14,000 distribution sites are located in areas inaccessible to motorized vehicles. In Rajasthan, camels are an economical, efficient, and common form of transportation, even on paved roads. Camels are a convenient mode of transporting food from block warehouses to ICDS distribution centers.

5. Rail Capacities and Services

Railroads can move larger amounts of food than either trucks or inland waterways. It is often the cheapest means of internal transportation. Sometimes railroad authorities transport donated food free of charge or at reduced rates. Rail transport, however, is less flexible than other types of overland transport. In many countries rail infrastructure has been neglected, rendering service and equipment unreliable. Also, road transport is often needed to complete final delivery, increasing the possibility of handling losses.

Sometimes rail is the only means of access. During a flood, the roads may be underwater. Loaded trucks can be placed onto rail cars, transported through the flood zone, and then unloaded to continue their journey to final destination.

In reviewing the rail capacity and operations, the following information should be collected:

- **Tonnage capacity per train**
- **Number and condition of wagons and locomotives available**
- **Port to warehouse rail capacity**
- **Possibility of vessel discharge directly into rail wagons**
- **Frequency of train departures**
- **Transit time to destinations**

- **Condition of bridges and/or tunnels to destination**
- **Labor and equipment required for loading/discharge of the wagons**
- **Payments terms, demurrage charges and facilities for loading and unloading**
- **Reliability in terms of promptness and losses**
- **Availability of transit sheds for short-term storage**
- **Documentation and control of wagon deliveries**
- **Security of cargo and railroad's responsibility to safeguard the cargo**
- **Clearance restrictions of the cargo along the route.**

6. River and Coastal Transport

River or coastal transportation is less expensive for large quantities of food. It is sometimes used for transshipment and movement of food into primary warehouses, or from intermediate warehouses to distribution sites. Consideration should be given to the following:

- **Types of vessels, including self-propelled vessels, tugs, and barges**
- **Condition of mooring facilities, wharves, unloading facilities, and storage capacity at ports**
- **Seasonal considerations, including flooding and the dry season**
- **Transport schedules.**

7. Air Transport

Air transport should only be considered as a last resort for a short-term emergency operation, such as during a civil war, where ground access is impossible due to security constraints, or where extensive flooding has caused bridges to collapse. It is usually only possible to move limited quantities of food by air, and the cost is always very high.

a. Aircraft Companies

It is generally best to work with local air charter companies in an emergency situation, as there are no registration problems and maintenance costs are either avoided or greatly reduced. The following information should be collected:

- **Type and number of aircraft**
- **Cargo carrying capacity of each aircraft**
- **Type of fuel required for each aircraft**
- **Minimum landing strip requirements for each aircraft in terms of length and composition**
- **Ability of the charter company to contract additional aircraft, if required.**

b. Airports and Airstrips

The following information can be obtained from the Ministry of Transport, Office of Civil Aviation, or local air charter companies:

- **Location of airports/strips and the areas to be served by each one**
- **Distance from the main airport to each air strip in terms of air miles and/or flight time**
- **Storage facilities, such as transit sheds**
- **Handling equipment, such as containers and/or tarps, forklifts, conveyors**
- **Fuel storage, such as below-ground tanks, tanker trucks, hand pumps**
- **Ground support at each airport**
- **Condition, length, and composition of the landing areas.**

c. Airdrops

Airdrops have been used in situations where aircraft cannot land. It can be difficult to maintain any accountability for goods air-dropped into an area.

Once the decision to use airdrops has been made, consider:

- **Altitude of the drop**
- **Whether the drop will be made with parachutes or free-dropped**
- **Packaging to limit losses upon impact**
- **Controls on the ground to prevent people from being injured by rushing into the drop zone as cargo lands.**

Such operations should be closely coordinated and controlled. Constant access to communications is essential.

C. Landlocked Countries

When the country of operation is landlocked, without direct access to ocean transport, all possible modes of transportation should be evaluated. The cost, efficiency (including administrative and customs procedures), security, and overall, year-round reliability of the transport route options must be carefully evaluated and periodically reviewed. Often there will be no means of transportation that meets all criteria.

- **One route may be relatively safe, yet involves a prohibitively long transit time.**
- **Another route may be inexpensive but risks considerable losses.**

In these cases, project management must set priorities and agree with donors on the method of transportation selected.

D. Locating Storage Facilities

In assessing the availability of adequate storage facilities, the following should be taken into consideration:

- **Access:** The storage facility should be accessible to trucks, ideally along an all-weather road.
- **Proximity to target population:** This becomes more important after food leaves the central warehouse and is stored in secondary warehouses or near distribution sites.
- **Drainage:** The warehouse should not be located in a low area subject to flooding.
- **Space:** There should be sufficient space to allow trucks to maneuver within the warehouse compound.
- **Crowd control:** Fencing or wide ditches around the compound such that entry and exit can be managed and controlled.
- **Warehouse structure:** Is the floor solid and in good condition? Are pallets available, or do they need to be procured? Is the roof sound with no evidence of leakage? Are there sufficient windows to allow for light and ventilation? If so, are windows secured with bars or grating to prevent break-in? Does the warehouse have electric lighting for night work? Are any simple repairs needed?
- **Loading doors:** How many loading doors are available? How many trucks can be loaded/discharged at one time?
- **Capacity:** Is the warehouse large enough to store a significant amount of food? One large warehouse is simpler than several small warehouses, in terms of control, coordination and supervision.
- **Cost:** Is the rent reasonable and/or supportable by the project budget?

- **Security: Large amounts of food stored in an insecure location could actually invite attacks on local population or warehouse personnel.**

See ***Storage and Handling***, for more information.

II. Assessing Costs

Food aid programs are costly, and it is critical that CARE and counterparts integrate rigorous cost analyses into all programming decisions in order to use resources effectively and efficiently, and country offices should pay careful attention to whether they will carry out activities directly, form partnerships or contract out services.

Costs will vary depending upon program size, method of distribution, feeding schedules, and the local infrastructure available for project operations. Funds will be required for supervision, warehouse storage and handling, monitoring, and overall management and administration. In addition, costs are associated with survey design and analysis, training, personnel, transportation, and beneficiary selection. All these costs are borne by the donor, CARE, the recipient government and project participants either through cash or in-kind support. See Attachments for an example of a worksheet that could be used for estimating costs.

Cost analyses should be conducted. Some examples include:

- **Costs per ration (e.g., total costs and logistics, direct and indirect program costs as a percent of total ration costs)**
- **Costs per metric ton**
- **Costs per beneficiary**

- **Direct operational costs of CARE as a percent of total program cost**
- **Local cash and in-kind contributions as a percent of total program resources**
- **Cash and in-kind contributions by communities and/or beneficiaries as a percent of total program resources.**

Food aid projects are expensive, require considerable manpower, and are cumbersome to manage. In developing a food aid project, country offices must be prepared to justify each cost element.

Project Resource Requirements

Program Elements	Required Inputs
Targeting	Systems to gather and analyze information collected on the target population Ration cards or registration procedures
Pre-Shipment	Staff to determine: <ul style="list-style-type: none"> • Total tonnage to be transported/delivered • Breakdown of tonnage by delivery location • Time frame required to complete each delivery • Expected duration of the program • Agreements with the host government, donor, counterparts, transportation companies, clearing and forwarding agents, storage facilities, and project participants

Documentation	Preprinted multiple copy issue (waybills) and adjustment vouchers Storehouse ledgers
Management Arrangements	Organizational structures and clear assignment of responsibilities Both formal and on-the-job training Initial and periodic systems analysis to insure: <ul style="list-style-type: none"> • Proper authorizations • Accountability • Checks on the recording of transactions • Regular stock reports • Limited access to assets • Separation of duties Staff rotation
Procurement (many of these costs are borne directly by the donor, but should be considered in the overall cost of food aid projects)	Office material and equipment Vehicles for monitoring and management Freight forwarder Systems in CARE country office, local donor office, CARE Atlanta, donor headquarters office to process calls forward and purchase food Processing and packaging, if required Pre-shipping storage and handling Ocean freight Overland transport to the border in landlocked countries
Port Charges	Landing charges other fees

Charges for movement of cargo from storage area and loading on forwarding transport (includes labor)
 Demurrage charges for not clearing food out of port warehouses on a timely basis
 Survey charges for inspection of the cargo prior to discharge to fix responsibility for any damages en route.

Internal Transport, Storage and Handling

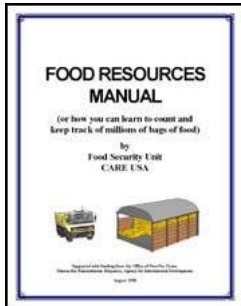
Adequate discharge, storage, and off-take facilities at port, including stevedores, supervision, transit sheds and port storage
 Ex-tackle, ex-shed, and discharge surveys
 Staff and scales to collect sample weights of the food
 Reconstitution costs, including extra bags, labor, stitching machines and scales
 Local clearing and forwarding agent fees
 Adequate means of inland transport to central warehouses
 Adequate central warehouse facilities, including space, fumigation and reconstitution
 Warehouse equipment, pallets, scales, locks
 Reliable communications network
 Vehicles or transport costs to distribution points
 Regular fuel supplies
 Anticipation of seasonal constraints and other problems, and backup plans and reserve capacity to minimize delays in distribution
 Insurance, such as bonding of warehouses and employees


Delivery Schedules/Distribution Plan	Scheduling of the distribution Contingency plans for ration deliveries Training and arrangements for distribution at the sites
On-Site Feeding	Local inputs, such as spices or other foods Cooking utensils Materials for complementary activities, such training guides, growth charts, health posters and vaccines
Monitoring and Evaluation Systems	Systematic monitoring and evaluation of: <u>Process indicators:</u> <ul style="list-style-type: none">• Cleanliness of facilities• Stock balances at distribution sites• Validation of inventory records from port to end-use sites• Ration size• Distribution procedures and amount of food distributed• Review of beneficiary lists <u>Impact indicators:</u> <ul style="list-style-type: none">• Progress of interventions in meeting final and intermediate program goals• Status and needs of the affected population• Effectiveness/impact of food assistance

- Status of livelihood systems in a targeted area, including market prices, production, livestock and socioeconomic conditions

Periodic audits and internal reviews

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 CARE Food Manual (CARE , 1998, 355 p.)

➔ **Chapter 3 - Internal Control**

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encourage adherence to management policies. A system of internal control includes accounting and administrative controls. There must also be competent people to operate systems, and documents that record all transactions.

Internal controls either prevent losses or detect losses in a timely manner to avoid further losses. A system of internal control provides reasonable but not absolute assurance of reducing risk of losses to an acceptable level. Reasonable assurance recognizes that the cost of internal control should not exceed the benefits expected to be derived. Some internal controls, such as conducting periodic physical counts of food stored in a warehouse, are very cost-effective. Other internal controls, such as assigning a CARE employee to the port, are cost-effective depending on the circumstances--the extent of previous losses, or whether food is shipped in bulk or in containers.

The *Overseas Internal Controls Manual* published by CARE USA's Internal Audit Department (ALMIS #4598) and the *Commodity Accounting Manual* from the Finance Department (ALMIS #4496) provide more in-depth discussion of internal controls. Aspects of internal control relevant to managing food resources appear in this and other chapters throughout this manual. Look for boxes like the ones below for special emphasis.

A. Accounting Control

Internal accounting controls encompass the written policies and procedures designed to insure the accuracy and reliability of warehouse inventory and commodity financial accounting data and to safeguard assets. Internal accounting control provides reasonable assurance that:

- **Transactions are carried out in accordance with management's general or specific authorization. This requires independent evidence that authorizations are issued by persons acting within the scope of their authority and that transactions conform to the terms of the authorizations.**

Internal Control

Before entering food receipts, dispatches, losses, and adjustments in commodity financial ledgers, the commodity accountant must review the receiving waybills, dispatch waybills, and Loss and Adjustment Reports to determine that each document has been authorized by the person delegated that responsibility by management. Reference the *Commodity Accounting Manual*, ALMIS #4496, June 1995.

- **Access to assets is permitted only in accordance with management's authorization. This includes both direct physical access and indirect access through the preparation or processing of documents that authorize the use or disposition of the food.**

Internal Control

Access to warehouses is restricted to personnel authorized by management. The warehouse is locked and guarded during non-working hours; only the person designated by management has the keys. Waybills, the documents used to receive and dispatch food from warehouses, are pre-printed, pre-numbered, and safeguarded like checks used to withdraw money from a bank account. Only those individuals delegated the responsibility by management are allowed to authorize the issuance waybills.

- **The warehouse inventory ledgers are compared with the physical inventories at reasonable intervals, and appropriate action is taken with respect to differences.**

Internal Control

CARE and counterpart warehouse managers and storekeepers must make regular, on-going physical counts or inventory of food stored in their warehouses. For internal

control purposes, inventories must be taken by persons separate from the warehousing and commodity accounting staff. Independent counts must occur annually and, wherever possible, more frequently. The totals are presented to the commodity accountant who reconciles the physical inventory with the commodity financial ledger balances. The reconciliation is then reviewed and approved by the Financial Controller. If differences between the ledger balance and the count cannot be reconciled, they are considered a loss and documented on the Loss and Adjustment Report. The Loss and Adjustment Report is authorized by a senior manager. A claim would be filed against the person responsible for the warehouse where the loss occurred unless the warehouse manager or storekeeper shows that he/she acted reasonably and the loss could not have been prevented.

B. Administrative Control

Internal administrative controls are the plan of organization and all the methods and measures adopted to promote operational efficiency and adherence to management policies. A primary responsibility of management is to operate effective programs at an acceptable cost. To accomplish this, management:

- **Develops policies and procedures to promote efficiency in every area of activity.**

Internal Control

Promoting efficiency in food management requires clear written policies and the procedures necessary to implement those policies. This *Food Resources Manual* consolidates CARE USA food management policies and procedures.

- **Implements the policies and procedures through proper personnel selection, training, and compensation.**

Internal Control

CARE's food management policies and procedures will have little effect without qualified staff to implement them. To the extent possible, all positions should be filled based on competition, and references from former employers. Compensation for positions should be compatible with employees' duties and the market rate. Training should be provided whenever required.

- **Communicates the means of effecting the policies and procedures.**

Internal Control

This *Food Resources Manual* lists the procedures necessary to manage food resources. Employees' skills are enhanced through both formal and informal training.

- **Monitors performance through adequate supervision.**

Internal Control

At the country office and other levels, organizational charts show the food and logistics sections with lines of reporting clearly defined. Job descriptions for each staff member detail the specific duties to be performed, including supervisory duties. Supervision occurs at the headquarters level through audits and program reviews.

II. Organization and Staffing

A. Structure and Roles

Food aid projects vary in size from country to country. Some country offices monetize food

and use the proceeds to implement projects, while others distribute food to hundreds of thousands of people on a daily basis. Management must evaluate the food resource needs of each country office and develop an organizational structure that maximizes the impact of available resources on targeted beneficiary populations. Management structures may emphasize direct operational responsibilities or strengthening partnership relationships with counterparts.

Internal Control

To minimize losses and insure that the maximum amount of food reaches the intended beneficiaries, the organization must have:

- **competent, trustworthy personnel with definite lines of authority and responsibility**
- **clear segregation of duties among the personnel.**

1. The Organizational Chart

The usual way of depicting an organization is with a chart that shows:

- **Established departments or functions**
- **Title of each job and its location within the organization**
- **Who is in charge of what department or function**
- **Who is accountable to whom.**

At a minimum, an organizational chart for projects using food resources must include personnel to:

- **Plan, organize, implement, control, and evaluate programs involving food distribution**
- **Inspect warehouses, take physical inventories, and make end-use checks on food**
- **Account for the receipt, storage, and distribution of all food**
- **Review books and records maintained by counterparts at regional and distribution site levels.**

Duties should be clearly assigned to project personnel who understand the linkages shown on the organizational chart.

Internal Control

Country offices may at times be faced with limited financial resources and an inability to find experienced personnel. In these cases, some duties of managers and staff may not be easily separated. All internal controls may not be satisfied. In these cases, country offices and regional managers in consultation with the Internal Audit Department must determine how to assure compliance with CARE policies and procedures. This may include termination of projects. Whenever appropriate, donors should be kept informed. See *Agreements and Contracts*.

2. Delegation of Responsibility

Given the size of most CARE operations, is it not practical for top management to directly supervise all operations. In order to function efficiently, duties must be delegated and integrated into an organizational plan that provides for a clear separation of duties between those persons having physical possession of the food and those persons accounting for the quantity of food. For example:

- **One unit is responsible for physical custody of the food.**

- **A separate unit accounts for the quantity of food in inventory at any given time.**
- **A third unit is responsible for the distribution plan, which allocates food.**
- **Periodic physical counts are performed by persons separate from the above three units.**

The first three responsibilities are usually handled by the finance department, warehouse staff, and project manager respectively.

3. Collaboration with Other Organizations

CARE often collaborates with other agencies or counterparts and may be responsible for only a segment of the operation, such as warehousing or trucking. Whether CARE is responsible for all or part of the operation, the principles of proper organization must apply.

Country Office Example

In the Benaco refugee camp for Rwanda refugees in Tanzania, specific duties were divided among the organizations working in the camps. UNHCR was in charge of beneficiary selection, WFP was in charge of transport and accounting, and CARE Tanzania handled the food warehousing. CARE and other NGOs distributed food to beneficiaries. UNHCR, along with CARE and other NGOs, monitored the distributions.

B. Job Descriptions

Job descriptions describe the specific day-to-day activities and responsibilities for each position on the organizational chart. The following represent some major responsibilities required of a food aid operation.

Title	Responsibilities	Reports
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		Directly to:
Project Manager	<ul style="list-style-type: none"> • Donor liaison • Staffing • Project programming • Develops monitoring and evaluation strategies • Insures adherence to CARE and donor established policies and procedures • Develops project proposals • Obtains funding for interventions • Coordinates among units • Develops targeting criteria 	Assistant Country Director
Port Officer	<ul style="list-style-type: none"> • Acts as a liaison between CARE and port authorities, surveyor, clearing and forwarding agent, shipping agent, stevedores • Inspects dock areas and transit sheds prior to arrival of food for safety and cleanliness • Works with independent surveyors • Insures marine and port losses are properly documented and reported, and responsibilities are fixed • Facilitates timely loading of food • Keeps shipment ledgers and files • Insures timely reconstitution of damaged food 	Project Manager
Warehouse Managers and Storekeepers	<ul style="list-style-type: none"> • Receive and issue food upon proper authorization and documentation • Maintain stack cards for individual shipments and empty containers • Maintain warehouse inventory ledger • Insure cleanliness and safety of warehouse • Inspect and control insect and rodent infestations • Insure that food is stacked properly 	Project Manager

	<ul style="list-style-type: none"> • Insure that damaged food is properly segregated and repackaged promptly 	
Field Monitors	<ul style="list-style-type: none"> • Conduct physical inventories at distribution sites and reconcile with stock ledgers • Periodically attend food distributions • Prepare site distribution end-use monitoring reports • Conduct counterpart training 	Project Manager
Food and Logistics Officer	<ul style="list-style-type: none"> • Coordinates contracts for services, e.g., private transporters, independent surveyors, and clearing and forwarding agents • Liaison with government ministries for port clearances • Arranges call forwards 	Assistant Country Director
Internal Auditor-Country Office	<p>Evaluates:</p> <ul style="list-style-type: none"> • Adequacy of controls for accounting activities • Compliance with CARE policies, plans and procedures • Measures to safeguard assets against possible losses • Reliability of accounting data • Performance and efficiency of operations in assigned responsibilities 	Country Director

C. Emergency Project Considerations - Start Ups

All systems mentioned above must be in place for any food project to function efficiently. However, in emergencies systems may be implemented in stages. The following is a suggested schedule for implementing a food project in an emergency start up situation.

1. First Month of Operations:

- **An on-site food management unit is established with experienced staff. The local CARE office, as well as CARE headquarters, must collaborate closely to fill vacant positions.**

- **Coordination with local governments, other donors and PVOs.**
- **Management arrangements are put into place, including organizational structures and clear assignment of responsibilities following the basic concepts of internal control. A consultant may be needed to assist in setting up the following:**
 - **Proper authorizations**
 - **Accountability**
 - **Checks on the recording of transactions, e.g., waybills, inventory ledgers**
 - **Daily or weekly stock reports**
 - **Limited access to food**
 - **Separation of duties**
 - **Staff rotation.**
- **Necessary documentation printed and procedures established for transport of food from port to storage and from main storage to distribution points. Documentation is provided by CARE-HQ, Emergency Group. The country office must locate secure offices for storage of all ledgers and forms. Documentation includes pre-printed:**
 - **Waybills**
 - **Loss and Adjustment Reports**
 - **Warehouse inventory ledgers**
 - **Commodity Status Reports**
 - **Recipient Status Reports.**
- **Storage space and staff are selected.**
- **Both formal and on-the-job training takes place on handling of food and inventory controls at warehouses. An additional consultant may be needed to conduct the**

initial training sessions.

- **On-going assessments of the size of the target populations, development of initial distribution plans and dispatch schedules.**
- **Transportation and vehicle maintenance contracts are negotiated, and/or procurement arrangements are made.**
- **Communications networks, including radio networks and checkpoints, are established.**
- **Reporting occurs daily on amount of food distributed.**

At the end of the first month, systems, schedules, and documentation should be in place for the warehouses, and the warehouse inventory accounting system should be complete enough to tell the amount of food that has been received and issued, the quantity available for distribution and the extent of any losses.

Rough estimates of distributions can also be made. Even if food is distributed off the back of a truck to a crowd of people, the driver and person in charge at the distribution site can report the amount on the Receipt Information section of the waybill. This information can be used to estimate the individual rations received by people.

2. Second Month of Operations:

- **Continued training on sound food handling, accounting, and procedures takes place at warehouses and distributions sites.**
- **Continuing assessments of the size of beneficiary population and better defined criteria are established for eligibility to receive food rations.**

- **Individuals to receive food for distribution are selected by community leaders with CARE and, as appropriate, donors and staff from other PVOs. Signatures of selected persons are recorded and placed on file by CARE.**
- **Regular reporting continues on estimates of people receiving food.**

By the end of the second month, food handling and warehouse inventory accounting procedures should be functioning down to the final distribution point.

3. Third Month of Operations:

- **Registration of beneficiary population takes place, including if possible the use of ration cards.**
- **Scales and other equipment are supplied. Selected members of the beneficiary population are trained to handle food, measure and give out food rations to approved beneficiaries, and keep records at the distribution point.**
- **Regular monitoring of distributions and warehouses (procedures and documentation) takes place at all levels.**
- **Country office examines possibilities for complementary interventions.**
- **Regular reporting should provide an accurate estimate of the number of people receiving food.**

By the end of the third month, systems should be functioning at all levels, regular reporting should be taking place, beneficiary populations should be trained in basic food management functions, and new programming options should be under consideration.

III. Audits and Management Reviews

An audit is an examination of the activities of an organization or a component of an organization. An audit informs the organization how well it has been operating, usually pointing out strengths and weaknesses as well as making recommendations for improvement. Chapter 15 of CARE's *Overseas Financial Manual* contains more information about audits. This chapter focuses only on food audits.

Food audits can be performed by U.S. Government representatives (for USG required audits), independent audit firms hired by CARE or the donor, CARE-USA's Internal Audit Department, or CARE's external auditors.

A. U.S. Government Audits

The U.S. Government's Office of Management and Budget (OMB) *Circular A-133* establishes audit requirements for certain non-profit organizations like CARE that receive USG support. The annual A-133 audit is conducted by CARE USA's external auditors and Internal Audit Department (IAD) on a worldwide basis. The audit opinion pertains to CARE USA's U.S. Government operations in their entirety, not to a specific region, country office, or program. The U.S. Government does not require individual country offices to submit audits. CARE's external auditors currently audit about four country offices annually. The annual, worldwide A-133 audits are intended to reduce the number of U.S. Government-required audits. Grant-specific audits, however, can still be required.

The A-133 audit typically examines controls for reducing losses and maintaining accountability as food is moved from the port to the beneficiaries. The focus is on the material aspects of the programs--warehousing, accounting, end-use monitoring, and reporting.

In addition, the IAD audits approximately ten country offices each year. These audits

cover all U.S. Government assistance, encompassing both food and funds, including monetization proceeds. Findings and recommendations from these audits can be used as support material for A-133 audits.

B. Grant-Specific Audits

Currently, no donors other than the U.S. Government have anything equivalent to an A-133 audit. Instead, an audit of a specific grant or project may be required in the grant agreement. This audit is usually conducted by a local external audit firm on behalf of the donor. The donor may allow CARE USA's Internal Audit Department to conduct the audit, since the IAD is sufficiently independent of the grant or project. The substantial advantage in having the IAD conduct the audit is that it will take much less country office staff time and will not result in unreasonable findings stemming from ignorance or inexperience. Many times external auditors have little knowledge and experience in auditing food programs. Regardless of who conducts the audit, the country office should obtain a copy of all contracts with donors.

C. Internal Audits and Management Reviews

1. CARE USA Internal Audit Department

The IAD audits programs that receive food aid from both U.S. and non-U.S. donors.

Specifically, the goals of IAD are to:

- Assess risk exposure by reviewing and evaluating management controls as well as internal accounting controls**
- Recommend appropriate improvements in internal accounting and operations where inadequate controls have been found, or where controls should be instituted**

- **Recommend appropriate improvements in the accountability and safeguarding of CARE's assets and the reliability of management data developed and reported to senior managers in country offices, CARE USA and CARE Finance in Manila**
- **Report significant findings and recommendations to senior management in a timely manner, providing assistance with implementation plans, if necessary**
- **Evaluate the effectiveness of management's proposed actions to correct internal control deficiencies.**

The specific objectives of food audits are to review the:

- **Reliability of certain financial and operational information, such as waybills, warehouse inventory ledgers and Commodity Status Reports**
- **Systems established to insure compliance with those policies, plans, procedures, regulations, and laws that could have a significant impact on operations and reports; and determine whether the country office is in compliance**
- **Means of safeguarding food from loss and misuse, and as appropriate, verify the existence of such food.**

IAD submits an annual schedule of proposed internal audits to country offices for their concurrence and makes a reasonable effort to reschedule audit dates when the country office has a schedule conflict. The scope and objectives of the audit are submitted to the country office approximately one month before the scheduled beginning of the audit. The country office is asked to complete an Internal Control Questionnaire, which provides IAD with important planning information. Most of the information required is easily prepared from existing reports or documents.

Internal audits of food programs are usually combined with internal audits of funds and property. These audits take about four to six weeks to complete. Internal auditors meet with staff at the principal office, review documents and systems, visit sub-offices, warehouses and distribution sites where material amounts of food are handled, and meet with local donors, if applicable. The IAD also will incorporate reasonable requests by the country office into the scope of the audit.

All audit observations and recommendations are documented in writing and discussed with the country director and other staff before the auditors leave. Before issuing a final audit report, IAD provides the country office with a draft report and an opportunity to comment.

The country office, with concurrence from the RMU, may explicitly disagree with and choose not to implement any recommendation. The RMU and the country director must accept the risks of not implementing the recommendations.

CARE USA expects all accepted recommendations to be implemented within three months of the issue date of the audit report, unless an extension is granted. The final audit report is distributed to the executive staff at CARE USA, the Director of the RMG, FSU, BGA, and the appropriate RMU.

2. Country Offices

Senior management of each country office staff must be actively involved in monitoring its own food activities. Some country offices have created internal audit positions within the management structure of the country office.

A senior manager can easily make a surprise physical count of food in a warehouse when visiting a sub-office or examine a sample of warehouse inventory records and stock cards and trace some of the entries to the source documents, verifying that the source

documents have been properly authorized. Whether or not any discrepancies are discovered, this shows that senior management takes an active role in insuring that systems are in place and are properly operated to minimize the risk of loss and to promote effective food programs.

Given the high value of food assets and responsibilities for safeguarding them, country offices should carry out an internal management review at least annually. The nature and extent of these reviews should be coordinated with regional managers at CARE USA Headquarters. Results of reviews can be used to support responses to the Program Division's *Management Assessment for Country Offices (MACO)*.

The following checklist may be helpful in carrying out the reviews. The checklist is adapted from Attachment 14A, AID's *Suggested Checklist for Internal Reviews of PL 480 Title II Programs of Voluntary Agencies, Handbook Nine, January 1981*. How extensively country offices will follow the checklist depends on the program's operational environment, numbers of experienced staff, relationships with counterparts and known weaknesses of systems.

3. Suggested Checklist for Management Reviews

a. Responsibilities and Timing

Senior managers of country offices will be responsible for reviewing their own operations each year and submitting findings and recommendations to regional managers and internal audit at CARE USA Headquarters. The review may be conducted by members of the country office staff or experienced outside consultants.

b. Places to be Reviewed

- Country and regional offices**

- **Counterpart offices -- main and regional**
- **Ports**
- **Warehouses**
- **A representative sample of distribution sites.**

c. Overall Assessment of Agency's Capability

- **Country office (appearance, size, location equipment, type of records, status of files and reports)**
- **Size and capability of staff and number of field monitors**
- **Scope and quality of previous reviews and action taken on previous recommendations**
- **Agreements and effectiveness of their implementation.**

1) Summary of agreements:

- **Between country office and host government**
- **Between country office and counterparts, including those at distribution sites**
- **Between country office and contractors for services.**

2) Agreement coverage for the following:

- **Survey of cargo discharge from ships**
- **Prompt duty free entry**
- **Right of country office representatives to examine records of counterpart operations, inspect food in storage, and observe distributions**

- **Travel in country and make decisions about the program**
- **Confiscation and return by police of food found in black markets**
- **Coverage of operational and distribution costs by donors and counterparts, including in-kind contributions**
- **Counterpart reimbursement for losses.**

3) General recommendations for improving country offices' capability.

d. Review of Country Office Policy and Program Guidelines and Their Implementation

1) Eligibility of Recipients

- **Written guidelines or criteria prepared by country office to share with groups requesting food. Are these guidelines known to counterparts and other local organizations? Are guidelines consistent with donor laws and regulations?**
- **What criteria are supposed to be used before approving new projects or terminating others? Are they applied in practice? If not, why not?**
- **Select three specific projects belonging to different projects using food resources in different ways, e.g., MCH, FFW or emergency distributions, and verify how eligibility requirements (including payment of nominal fees) were applied.**
- **Formulate recommendations for improving eligibility guidelines and their enforcement.**

2) Computation of Food Requirements

- **How were individual food rations determined for each program category request to donors, e.g., an AER for Title II programs?**
- **Compare requested rations with rations dispatched from warehouses and with rations actually distributed at the three selected project sites. Note and explain any discrepancies.**
- **Is information on the number of beneficiaries per project updated before warehouse dispatch orders are emitted for a given project?**
- **Compare existing stocks at selected project sites and warehouses serving them with "normal" distribution rates according to approved rations and number of beneficiaries. Account for losses or excesses.**
- **Make recommendations about methods of computing, updating and controlling food requirements.**

3) Adequacy of Physical Facilities and Equipment

- **Ports**
- **Main warehouse**
- **Regional and secondary warehouses**
- **Stores and distribution points at selected project sites.**

e. Review of Control Documents and Inventory Systems

- **The description of the country and regional office inventory system follows the "life-cycle" of a typical food shipment, from the development of the program plan**

and request to the donor through final reports on distribution and end-use. Each step will be numbered and any gaps in the inventory "system" noted. Steps to be covered are given below, in section f.

- **The donor approved program plan should be checked against actual distributions by using "case histories" of specific shipments. Reference should be made to points where information systems were inadequate or where decisions were not taken despite adequate information, indicating why and who was responsible.**
- **Make recommendations to improve country office information systems.**

f. Steps to Check in the "Life-Cycle" of a Shipment

- **Basis for preparing request to donors for estimated future needs or for emergencies**
- **Basis for preparing program plans in coordination with donors, counterparts and other international or local NGOs**
- **Basis for submitting Call Forwards**
- **Usefulness and timeliness of shipping documents sent by CARE USA's Procurement Office and other CI member offices**
- **Documentation and procedures required for clearing shipments through port**
- **Independent discharge and delivery survey reports and filing of claims for marine and internal losses**
- **Control of port losses and claims**

- **Control of transport to main warehouses**
- **Control of warehouse inventory and losses**
- **Control of updated food requirements for each project or region**
- **Basis for and frequency of warehouse dispatch orders to projects or regions**
- **Control of transit losses during transport from main warehouses to regional, other secondary warehouses and at project sites**
- **Control of losses at regional or other secondary warehouses and at project sites**
- **Method of disposal of damaged food**
- **Claims made for inland losses**
- **Control of distribution from regional warehouses or other secondary warehouses to project sites**
- **Methods of distribution, and control documents at projects sites**
- **Frequency and form of end-use checks and inspections, including reports and actions taken**
- **Control and utilization of funds from beneficiary contributions and the sale of empty containers**
- **Actions taken to avoid sale or trade of food by beneficiaries**
- **End-use reports provided by beneficiaries and by regional offices**

- **Basis for preparing commodity and recipient status reports**
- **Actions taken to ensure that overall distribution levels are within approved program plans**
- **Coordination of food aid from different donors, including distribution of food from multiple donors and avoidance of giving the same beneficiaries multiple rations from different donors unless otherwise provided by program plans.**

g. Summary of Recommendations for the Management Review

