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MANAGEMENT REVIEW OF THE CRS MADAGASCAR PL 480 TITLE II PROGRAM PERFORMED BY REDSO/ESA FFPO JACK ROYER

SEPTEMBER 1987

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1. INTRODUCTION

The purpose of this review was to examine the management and logistics systems being used by CRS/Madagascar for PL 480 food and the accounting and management of funds generated by recipient contributions. It was not the intention, nor was it possible in the short time available, to evaluate program effectiveness. Reader's of the report should keep in mind that any comments on the possible effect or lack of effect are based on very cursory and limited observations.

It should also be clear that this was not a financial audit, but rather a quick examination to note any obvious problems which might need further study.

The last such review by REDSO was done by RFFPO Robert Kidd in February 1982. Since then, there have been three other evaluations or audits of the program. The Regional Inspector General (RIG/A) performed on audit in December 1982 (Report dated February 11, 1983). A GAO team examined the program in October, 1986, as part of a multi-country study on increasing the development impact of food aid. An internal CRS audit was conducted in 1986, covering the period from February 1979 to June 1986. Final reports are not yet available for the GAO evaluation or the CRS audit but draft reports were reviewed. The findings and recommendations of these previous reports were used to guide inquiries for this review and will be commented upon at various points in this report.

The report is based on interviews with CRS personnel at the Antananarivo headquarters, at the port and warehouse in Tamatave and on site visits and interviews at MCH feeding centers and warehouses in Antananarivo and Ambatondrazaka. Since the school year in Madagascar is October through July, there were no school programs operating during this review.

II. Background and Description of the CRS Program

CRS feeding programs in Madagascar began in 1962 and have operated continuously since that time. Outside of occasional emergency relief operations the program has been concentrated in school and pre-school feeding with smaller amounts for general relief and food for work activities. CRS works exclusively through the local Catholic Church. Feeding programs are operated in 13 of the 17 dioceses of Madagascar. In each diocese, a church official is designated as the CRS correspondent or counterpart (the terms are used interchangeably). Each correspondent is responsible for administering the feeding programs in his or her diocese and, during 1986-87 responsibility for collecting and accounting for

recipient contributions was transferred from CRS to the correspondents. The local Catholic Church is still largely expatriate. Only two of the 13 correspondents in the food program is Malagasy.

CRS staff includes three expatriates, (Director, Deputy Director and Agriculture Advisor) and a local staff of nine professionals and 15 support staff in Antananarivo plus three professionals and seven watchmen for the Tamatave warehouses. A new employee will be hired in the next few months to perform end use checks at MCH centers.

III. RECENT DEVELOPMENTS

Several important changes in the program have been recently introduced or are about to be introduced.

During 1986-87 the responsibility for collection and distribution of and accounting for recipient contributions was shifted from CRS to the Counterparts. As a first step, a CPA consultant was hired to develop a standard accounting system which would be used by all thirteen counterparts for managing funds and reporting to CRS. Next, three pilot counterparts were selected to begin the program. They received instruction in use of the system from the CRS accountant, M. Marcel Raodimbiarison. After the pilot effort was successfully completed, M. Raodimbiarison visited the remaining ten counterparts to introduce the system and train them in its use. A copy of the accounting manual is appended.

CRS/Madagascar will soon be implementing a pilot program called "community health" which has been in the planning and preparation stage for the past year and a half. The program is designed to involve the community more directly in operation of the MCH programs by moving activities such as growth surveillance, education and possibly vaccination, out of the feeding centers and into the community. This will be done by training mobile teams to go out from the MCH centers to the communities which it serves. A five page description of the new initiative is included as appendix F. The current plan is to operate ten pilot centers in three areas for about two years beginning some time in 1988.

The school feeding program is also being revamped. New criteria for participation by schools and for participation by students within the schools have been developed and sent to the counterparts, (APPENDIX I). The objective is to target the program to the areas and students with the greatest need. In March 1987 CRS hired a new end use checker to strengthen monitoring of the S.F. program. By April 1, 1988 all schools which wish to participate will have to have returned questionaires to CRS. These, along with visits by the end use

checker will be used to determine the school's eligibility under the new criteria. Under the new system, each participating school will have to sign a written agreement with CRS, which had not been required in the past. Also, the end use checker, will provide technical assistance to each participating school to set up standard files for record keeping and reporting.

During 1986-87 CRS developed a survey which should be helpful in targeting nutrition programs. A knowledge, attitude and behavior (KAB) study was initially designed for use in improving health/nutrition education programs. It was subsequently expanded to include a variety of social and economic indicators to provide a profile of families being served and, it is hoped, some correlations between nutrition status and other socio-economic variables. A total of 1700 family surveys were completed in 1987. CRS hopes to complete a hand analysis of the survey results by mid-October 1987 and a computer analysis by the first quarter of 1988.

Finally, for the FY88 program, CRS has dropped the small FFW component of the program and proposed instead an expanded general relief program. In addition to providing food supplements on a regular basis to disadvantaged children in institutions, the program anticipates the natural disasters such as drought and cyclones which strike Madagascar with some regularity and engender needs for relief feeding on some part of the island nearly every year.

IV. Commodity Movement and Control

A. Movement to Ports

The commodity movements for the CRS Madagascar program are unusual in that six ports are used. The following table shows the ports, the approximate percentage of food supplied through each port, and which of the 13 regional programs are supplied through each port.

PORT (% of total commodities)	Regional Programs Served
Tamatave (61%)	Tamatave Ambatondrazaka Antananarivo Tsiroanomandidy Antsirabe Moronoava

Manakara (16%)	Manakara Fianarantsoa
Mahajanga (4%)	Mahajanga Antsohihy
Mananjary (4%)	Mananjary
Fort Dauphin (9%)	Fort Dauphin
Tulear (6%)	Tulear

Nearly all CRS, Title II food for Madagascar is transhipped through Durban and until 1979, shipments from Durban went directly to all six ports. In 1979, shipping companies began delivering all food to Tamatave, the main port. From there, a portion was transhipped by coastal freighters to the five secondary ports.

Initially, this meant that CRS was responsible for all transport costs beyond Tamatave. In 1984 the use of Through Bills of Lading (TBLs) was initiated. Under TBLs the ocean carrier is responsible for transhipping goods destined for the secondary ports thru the Tamatave port and the USG pays, under the ocean transport contract, for transhipment to the secondary ports. While this relieves CRS of the transport expense it also lessens their control. The contract for transhipment is let by the ocean carrier. There are currently three companies who can provide the coastal shipping. Trans Sept and Compagnie Malagache de Navigation (CMN) are parastatals, Auximad is a private company. CRS/Madagascar believes that most of the transhipping problems have occurred when Trans Sept was the shipper. They would like to avoid use of Trans Sept but have no voice in selection of transhipping contractors.

Since responsibility for transhipment thru Tamatave rests with the ocean carrier, it can be difficult for CRS to control forwarding of cargo to secondary ports. During the reviewer's visit to the port, two lots of NFDM were found in port warehouses which had been awaiting transhipment for a year or more. One lot was apparently in good condition and well stored but no information was available on why it was stuck at Tamatave. The second lot was in very poor condition and stored in a warehouse infested with rats and insects. It was sitting in Tamatave because of a dispute over payment between the ocean carrier and the transhipper, (CMN in this case).

In theory, surveys would not be performed on transhipped cargo until it reached the secondary ports. In practice, CRS surveys all cargo as it leaves the ship in Tamatave. All ocean losses are attributed to programs supplied from Tamatave and only sound cargo is set aside for transhipment.

The CRS internal audit critisized survey procedures under which some cargo was surveyed only as it left the port. This did not allow CRS to separate ocean transport losses from port losses. In each September 1987, CRS signed a new contract with Compagnie des Experts Maritime de Madagascar (CEMM) which provides for both arrival (i.e. ex ships tackle) and delivery from port surveys at all six ports.

B. Port Facilities and Operations

There was not time during the review to visit any of the secondary ports. The port at Tamatave has sufficient deep water berths to avoid any need for lightering or any undue delays in moving ships alongside. Although physical facilities at the port are good, security seems to be extremely lax and operations are not well controlled. A major theft from one of the sheds occurred the night before the reviewers' visit. Among the losses were 200 cartons (4.8 MT) of CRS vegoil. The fact that tins had been removed from cartons and cartons left behind seems to indicate that the thieves were not rushed. One of the sheds visited, although in good physical condition was obviously infested with rats and insects. The rice stored in this shed (owned by the GDRM, not CRS) had been there for, at least four months.

C. Movement from Port to Warehouses

Aside from the transhipment, which is the responsibility of the ocean carriers, and lax operations by the port authority, over which CRS has no control, the CRS operations at the port and from the port to the warehouse appear to be well managed. Since 1981, CRS has had an exclusive contract with Rakotoson clearing and forwarding agent for the Tamatave port. Rakotoson is responsible for moving goods from the port either to the CRS warehouse in Tamatave (designated as the national warehouse) or direct to the five regional warehouses served by Tamatave. The decision on which commodities go to the national warehouse and which to the regional warehouses is made by CRS headquarters/Antananarivo based on receipt and distribution reports from the correspondents in each region. Rakotoson owns three trucks which are supplemented by contracted trucks as necessary. Rail cars are also used for shipments from the port and from the national warehouse to regional warehouses. The "national warehouse" is currently, in fact, two warehouses rented by CRS. One is owned by the Catholic Mission and one is commercially owned. One warehouse has an 800 Metric Ton capacity and the second is 400 Metric Tons. The reviewer visited both warehouses and found them to be well managed.

Commodities were neatly stacked in a manner to facilitate physical inventory and first in first out management. All stocks were palletized and stack cards were in use and apparently up to date, showing receipt dates and withdrawal dates.

A new warehouse is under construction in Tamatave to replace the two rented warehouses. The land for this warehouse was purchased with recipient contribution funds and construction is being financed with PL 480, Title I local currency. Presumeably, although CARITAS will hold title, CRS will be able to use the warehouse rent free. The design capacity of the new warehouse is 6,000-6,500 cubic meters which should be adequate to replace the current facilities.

D. Movement to Regional Warehouses

CRS/Antananarivo controls commodity movements up to the time they are delivered to the regional warehouses, at which time they are turned over to the 13 regional correspondents. Amounts to be delivered to each correspondent and timing of deliveries are determined by CRS/Antananarivo based on the monthly warehouse reports submitted by each correspondent. For the six regions served by Tamatave, Rakotoson, the CRS contracted freight forwarder, handles the shipments which may move either by truck or rail and may be sent directly from the port or from the national warehouse. At the secondary ports, each correspondent contracts for their own clearing and forwarding services.

E. Movement from Regional Warehouses to Distribution Centers

After the food reaches the regional warehouse, the correspondent is responsible for control and allocation to distribution centers, including timing of deliveries and arranging for transport.

F. Control of Losses

The following table, based on CRS's analysis of losses during the past five years shows a pattern of improved control after commodities leave the port, i.e. after CRS actually gains control.

Year	% of Total Loss at:				Total $ Value
	O.T.& Port	Warehouse	Inland Trans.	Other	
1983	5%	53%	42%		7,695.72
1984	60%	25%	15%		4,576.23
1985	45%	52%	39%		7,288.39
1986	32%	58.5%	0.5%	16%	3,100.49
1987	38%	61%	1%		28,180.34
(1987)	(90%)	(8%)	(2%)		(11,835)

The 1987 numbers are greatly distorted by a major theft which occurred during civil unrest. The second 1987 line is recalculated to eliminate this anomaly.

Now that both discharge and delivery surveys have been instituted, a similar analysis in future years should separate Ocean Transport (OT) from port losses.

V. Documentation for Control and Accounting of Commodities

Each shipment is assigned a P/L (Packing List) number by CRS headquarters. This P/L number appears on the bill of lading and is used for record keeping throughout the distribution system in Madagascar.

As mentioned earlier, surveys are performed both ex ships tackle, (arrival survey) and upon exit from the port, (delivery survey). Ocean transport and port losses are calculated on the basis of these surveys.

When goods are moved from the port to the national warehouse, a physical count is performed at the warehouse. This is then checked against the delivery survey and the count shown on bills of lading. The actual receipts are recorded in warehouse ledgers. A separate ledger is kept for each P/L number. The ledger entry separates food in good condition from amounts which need to be reconditioned. For example, rice sweepings are set aside in the warehouse, and total number of bags recorded. These are then sent to a rice mill for reconditioning. A record is kept of total bags sent for reconditioning and total bags returned after cleaning. The bags returned in good condition are then entered into warehouse stock available for distribution.

On delivery of goods to the warehouse, stack cards are also prepared. The stack card shows the P/L number of the goods, the date of delivery, and the initial amount in the stack. Withdrawals from the warehouse are recorded on the stack card by date and amount, and a running total of remaining stock is kept. All stack cards examined appeared to be up to date and accurate. This procedure, along with orderly stacking makes monthly physical inventories and reconciliation with records relatively easy.

Withdrawals of goods from the warehouse are recorded in the warehouse ledgers by date, amount, destination, waybill numbers, and truck or rail car number.

The warehouse manager prepares an original and four copies of waybills for each truck or rail car. One copy is sent to CRS/Antananarivo, one is kept by the warehouse. The original and two copies are carried by the trucker. When the truck reaches the regional warehouse, the correspondent notes any discrepancies in amount or any damages and signs the three copies. He or she then retains the original, returns one signed copy to the national warehouse and sends another to CRS/Antananarivo. The commodity resource manager in Antananarivo thus has a copy as sent directly from the warehouse and a copy signed by the truckers and the receiving correspondent. The system seems to provide a good check against any fraudelent reporting.

Delivery of food from the correspondents regional warehouse to the distribution centers is controlled by the correspondent. The reviewer examined warehouse operations at only one regional warehouse, Ambatondrazaka which handles the largest volume of the 13 in the program. This warehouse appeared to be very well managed. The warehouse was clean, food was neatly stacked and in good condition and records were up to date.

The regional warehouse prepares a voucher (bon de Livraison) for each dispatch to individual distribution centers, showing date and amount of commodity dispatched. Upon receipt, the person in charge of the distribution center notes any discrepancies and sends one countersigned copy to CRS/Antananarivo. The CRS commodity resource manager can then check these vouchers against line 4 of the monthly and quarterly commodity reports submitted by the correspondent. (A copy of the monthly report form is attached as Appendix E)

The 1986 internal audit critisized the lack of uniformity in warehouse documentation and reporting among the 13 regional correspondents. Steps have been taken to improve and standardize record keeping and this will be followed up by the recently hired end use checker as he visits each correspondent.

VI. Recipient Contributions

As mentioned in section III above, responsibility for collecting and accounting for recipient contributions in each region were recently turned over to the 13 correspondents, CRS considered turning over the responsibility for recipient contribution accounting at the national level to CARITAS. However, it was agreed that CARITAS did not now have the competence to handle this task so national accounting and reporting to AID remains a CRS responsibility.

The new accounting procedures which were developed are for the use of the correspondent. The correspondent is largely responsible for monitoring each centers' handling of the contributions. However, the monthly report (RAPPORT MENSUEL, PROGRAMME D'EDUCATION MATERNELLE ET DE SANTE INFANTILE, APPENDIX E) which each center submits to the correspondent and to CRS/Antananarivo includes information on collections and expenditures so that there is accountability at the center level.

The amount of recipient contributions have been calculated to cover costs at three levels. At the national level, CRS charges each correspondent 60 FMG per kilo to cover CRS's transport, storage and handling costs plus the cost of local staff. No expatriate costs are paid with recipient contributions.

Each correspondent determines the fee per kilo which will be charged to centers in his or her region to cover the correspondent's costs. This varies slightly from region to region but the kinds costs which correspondents may charge to recipient contributions are standard and are detailed in the appended accounting manual.

Each center received instructions from CRS at the end of 1986 on the kinds of center expenses which can be paid with recipient contributions. Expenditures are reported by standard line item categories on the monthly report. Any expenditure for items outside these standard categories requires advance approval from CRS.

When the total charges of CRS, the correspondent and the center are added together the recipient fee totals from 1200 FMG to 1300 FMG for each 9 Kg distribution, or 133 FMG/KG to 144 FMG/KG. From this, CRS takes the standard 60 FMG/Kilo fee. The remainder is divided between the correspondents and the centers in a ratio which seems to vary from about 60/40 to 40/60.

With the accounting systems now in place, it should be relatively easy for CRS to monitor recipient contributions to spot any misuse or any excessive buildup of funds at either the correspondent or center level. After a year of operation under this system it is recommended that accounts in each region be examined to see whether recipient fees are set at proper levels to cover the prescribed costs.

During the review, two questions arose on use of recipient contributions for acquisition or construction of warehouses. Regulation 11 guidance is ambiguous on this point and cable was sent to Washington requesting clarification (see appendix H).

VII. Operation of MCH Centers

The reviewer visited one center in Antananarivo and two centers in Ambatondrazaka while distribution programs were underway. While this can certainly not be considered a representative sample the programs observed seemed to be well organized and operated. Nutrition and health lessons were being presented and each child was being weighed before food was distributed. Weights were being recorded on the mother's chart (Appendix C) and the master chart for the center (Appendix D). In one case, weighing had been done earlier in the recipients home village. In this case, the individual weight charts were presented to center personnel to be recorded on the master chart. Since CRS collects these charts from all centers, it is presumed that the same procedures are used in all centers.

It seems doubtful that the Harvard standard weight chart, applied to the population served, gives a true picture of the childs current nutrition status. However, the charts do provide, over time, an indication of nutritional trends for each child and for the center's clientele as a whole. CRS/Madagascar along with the CRS regional office is analysing the data from master weight charts to examine such trends.

The feeding centers visited were either adjacent to a church operated health clinic or near enough to one so that children could be referred to the clinic for treatment. Center visits confirmed that no action has been taken on two recommendations from the 1982 RIG audit. First, family planning information is not provided as part of the program. In the Antananarivo center we were told that natural family planning advice (e.g. the Billings method) could be provided at the associated health clinic if requested. In Ambatondrazaka, their was great scepticism that natural family planning would work, so no information was provided. Promotion of contraception, being forbidden by the Church, could not be considered by the program's administrators. Given the Church's current position, it seems unrealistic to pursue this recommendation.

The second RIG recommendation, however, could be fairly easily implemented. This was that publicity be provided at each center so recipients know the food is provided by the people of the United States. When mothers in Ambatondrazaka were asked where the food came from, answers were: Norway, Italy, or the Bishop. America was not mentioned.

VIII. Conclusions and Recommendations

Overall the CRS/Madagascar program appears to be well managed and operated. Recommendations from previous audits are taken seriously and steps have been taken or are being taken to address problems which were pointed out by previous reviewers. Management and accounting systems for both food and recipient contributions have been strengthened. New methods and techniques are being developed and used to improve targeting to the most needy in both MCH and school feeding programs and to better analyse program effectiveness. Additional personnel have been or will soon be hired to increase end use checks on both MCH and S.F. programs. Computer programs are being introduced to improve record keeping and analysis. Beyond maintaining this positive direction, recommendations are few.

Recommendations

1. If CRS/Madagascar can document that a high percentage of transhipment problems occur when Trans Sept is used for the coastal shipping, CRS/NY and AID/W should investigate whether there is any way to avoid use of Trans Sept under the TBLs.

2. CRS/Madagascar should develop a poster to be displayed at distribution points which clearly identifies the people of the U.S. as the donors of the food. The poster should incorporate the same symbols used on commodity containers and be printed in the local language.

3. After about a year of operation of the new recipient contribution accounting systems, accounts in each region should be examined to see whether recipient fees are set at proper levels to cover the prescribed costs.

4. CRS and AID should collaborate on a thorough and carefully designed evaluation of the new community based approach to MCH programs. While the evaluation might be limited to the pilot regions where the program is first implemented, it should not be undertaken until the program has had sufficient time to show results.

5. A.I.D. should review the school feeding program before submission of the FY 89 AER to see how the new guidelines and standards have affected the number and kind of schools participating and the number of participants within the schools.

6. AID/W should clarify guidance on use of recipient contributions and on disposal of unfit commodities as requested in appendix H.

APPENDIX A

List of Persons Interviewed for the September 1987 Management review of CRS/Madagascar PL 480, Title II, Program.

CRS Headquarters/Antananarivo

Ms. Lisa Gaylord - Country Representative
Ms. Irene Ramaromanana - Health Services Programmer
Mr. Marcel Raodimbiarison - Special Assistant (Recip, Contributions)
Ms. Pascal Randriambololona - Commodity Resource Manager
Mr. Bruno Razamapiringa - End use Checker for S.F. Programs

Tamatave

Mr. Rakotoson - Clearing and Forwarding Agent
Mr. Randrianisaina - Warehouse Manager
Mr. Bernard Lekamisy - Assistant Warehouse Manager
Ms. Francine Razafindratompo - Secretary & Administration
Deputy Director - Company Des Experts Maritime De Madagascar-Surveyor

MCH Center - Anatihazo - Isotry (Antananarivo)

FR. Ricardo Simionato - Center Manager
Ms. Irma Raodimbiarison - Nurse

MCH Centers & Warehouses - Ambatondrazaka

Msgr. Francois Vollaro

DEMANDE D'AIDE ALIMENTAIRE CATHWEL (1)
PROGRAMME CANTINE SCOLAIRE

****

ANNEXE II

(A REMPLIR PAR LE RESPONSABLE DU PROGRAMME CANTINE SCOLAIRE)

I - RENSEIGNEMENTS GENERAUX

1 - NOM DE L'ECOLE .....

2 - ADRESSE COMPLETE .....
.....
.....

3 - NOM DU (DE LA) DIRECTEUR (TRICE) .....
.....

4 - NOM DU CORRESPONDANT/CRS .....

5 - ADRESSE DU CORRESPONDANT/CRS .....
.....
.....

6 - NOMBRE D'ELEVES INSCRITS A L'ECOLE

REGIME	PRIMAIRE	SECONDAIRE	TOTAL
- EXTERNES	.....	.....	.....
- DEMI-PENSIONNAIRES	.....	.....	.....
- GRAND TOTAL	.....	.....	.....

7 - DISTANCE ENTRE L'ECOLE ET LE MAGASIN DU CORRESPONDANT ..... KM

8 - ETAT DE LA ROUTE : - ACCESSIBLE EN VOITURE (LEGERE OU TOUT TERRAIN (2) TOUTE L'ANNEE

- ACCESSIBLE EN VOITURE (LEGERE OU TOUT TERRAIN (2) UNE PARTIE DE L'ANNEE :
DU MOIS DE ..... AU MOIS DE .....

(1) A FAIRE EN 3 EXEMPLAIRES DONT ORIGINAL ET 1 COPIE A SOUMETTRE AU CORRESPONDANT ET 1 COPIE POUR LE DOSSIER DE L'ECOLE

(2) RAYER LA MENTION INUTILE

.../2

II - RENSEIGNEMENTS SUR LE RESPONSABLE DU PROGRAMME (CELUI-CI PEUT ETRE LE (LA) DIRECTEUR (TRICE) LUI-MEME OU UNE AUTRE PERSONNE PREALABLEMENT DESIGNEE

1 - NOM DU (DE LA) RESPONSABLE .....

2 - ADRESSE COMPLETE .....

.....

.....

3 - AVEZ-VOUS DES AIDES POUR LA REALISATION MATERIELLE DU PROGRAMME

OUI/____/ NON/____/

4 - QUI SONT-ILS ?

- PARENTS D'ELEVES /____/ ; ELEVES /____/ ; AUTRES /____/

5 - COMBIEN SONT-ILS ? .....

III - RENSEIGNEMENTS SUR LES ELEVES A INSCRIRE AU PROGRAMME

N.B. : LES ELEVES A INSCRIRE SONT LES ELEVES EXTERNES, DE NIVEAU PRIMAIRE (T1 à T5) ET AGES DE 5 ANS MINIMUM ET 14 ANS MAXIMUM EXCLUSIVEMENT

	AGE MINIMUM	AGE MAXIMUM
1 - NOMBRE D'ELEVES EN T1	....	.....
NOMBRE D'ELEVES EN T2	....	.....
NOMBRE D'ELEVES EN T3	....	.....
NOMBRE D'ELEVES EN T4	....	.....
NOMBRE D'ELEVES EN T5	....	.....
TOTAL		

2 - COMMENT LES AVEZ-VOUS SELECTIONNES ? (RAYER LA MENTION INUTILE)

- ISSUS DE PARENTS OU TUTEURS A REVENUS BAS OU SANS REVENUS
- RESIDENCE SITUEE LOIN DE L'ECOLE
- ISSUS DE FAMILLES NOMBREUSES
- AUTRES (PRECISEZ-LES) .....

.../3

IV - RENSEIGNEMENTS SUR L'INFRASTRUCTURE

1 - MOYEN DE TRANSPORT UTILISE POUR LIVRER LES MARCHANDISES DU MAGASIN DU CORRESPONDANT A VOS MAGASINS : .....
.....

2 - AVEZ-VOUS UN LOCAL POUR METTRE EN SECURITE VOS MARCHANDISES ?

OUI/____/ ; NON/____/

3 - OU EST-IL SITUE ? - DANS L'ENCEINTE DE L'ECOLE /____/
- AILLEURS (PRECISEZ L'ENDROIT) .....
.....

4 - EST-IL POURVU DE PALETTES ? OUI /____/ ; NON /____/

5 - AVEZ-VOUS DE MATERIEL (USTENSIL DE CUISINE ETC .....) POUR LA REALISATION DU PROGRAMME

OUI/____/ ; NON/____/

6 - ENUMEREZ-LES : .....

7 - LE RESPONSABLE A LE DEVOIR DE SERVIR LES ELEVES 5 FOIS PAR SEMAINE A RAISON DE 100 G DE RIZ, 75 G DE LAIT ET 25 G D'HUILE/ ELEVE/JOUR.

- DONNEZ L'HEURE ET LES JOURS CHOISIS POUR LES SERVIR :
A ..... HEURES, LUNDI, MARDI, MERCREDI, JEUDI, VENDREDI, SAMEDI (RAYER LA MENTION INUTILE)

V - ACTIVITES PARA-SCOLAIRES (POUR LES ECOLES RURALES)

1 - AVEZ-VOUS UN JARDIN SCOLAIRE ? OUI/____/ ; NON/____/

2 - AVEZ-VOUS D'AUTRES ACTIVITES PARA-SCOLAIRES ? OUI /____/ ; NON/____/

3 - SI OUI, CITEZ LES .....
.....

VI - CONFIRMATION DE DEMANDE

JE, SOUSSIGNE, ...
RESPONSABLE DU PROGRAMME CANTINE SCOLAIRE .....
A .....
(NOM DU CENTRE) (ADRESSE DU CENTRE)
CERTIFIE L'EXACTITUDE DES RENSEIGNEMENTS CI-DESSUS ET DEMANDE A CRS/ ANTANANARIVO, SOUS-COUVERT DE MON CORRESPONDANT .....
(NOM DU CORRESPONDANT)
A .....
(ADRESSE DU CORRESPONDANT)

.../4

L'INSCRIPTION SUR LA LISTE DES BENEFICIAIRES D'AIDE ALIMENTAIRE CATHWEL DES ELEVES REPRIS DANS § III.

JE SUIS A VOTRE DISPOSITION POUR TOUS RENSEIGNEMENTS COMPLEMENTAIRES EVENTUELS.

SINCEREMENT.

DATE

SIGNATURE
DU (DE LA) RESPONSABLE

AVIS DU (DE LA) DIRECTEUR (TRICE) DE L'ECOLE : .....
.....
.....

DATE

SIGNATURE

AVIS DU (DE LA) CORRESPONDANT (TE) .....
.....
.....

DATE

SIGNATURE

DECISION DU CRS : .....
.....
.....

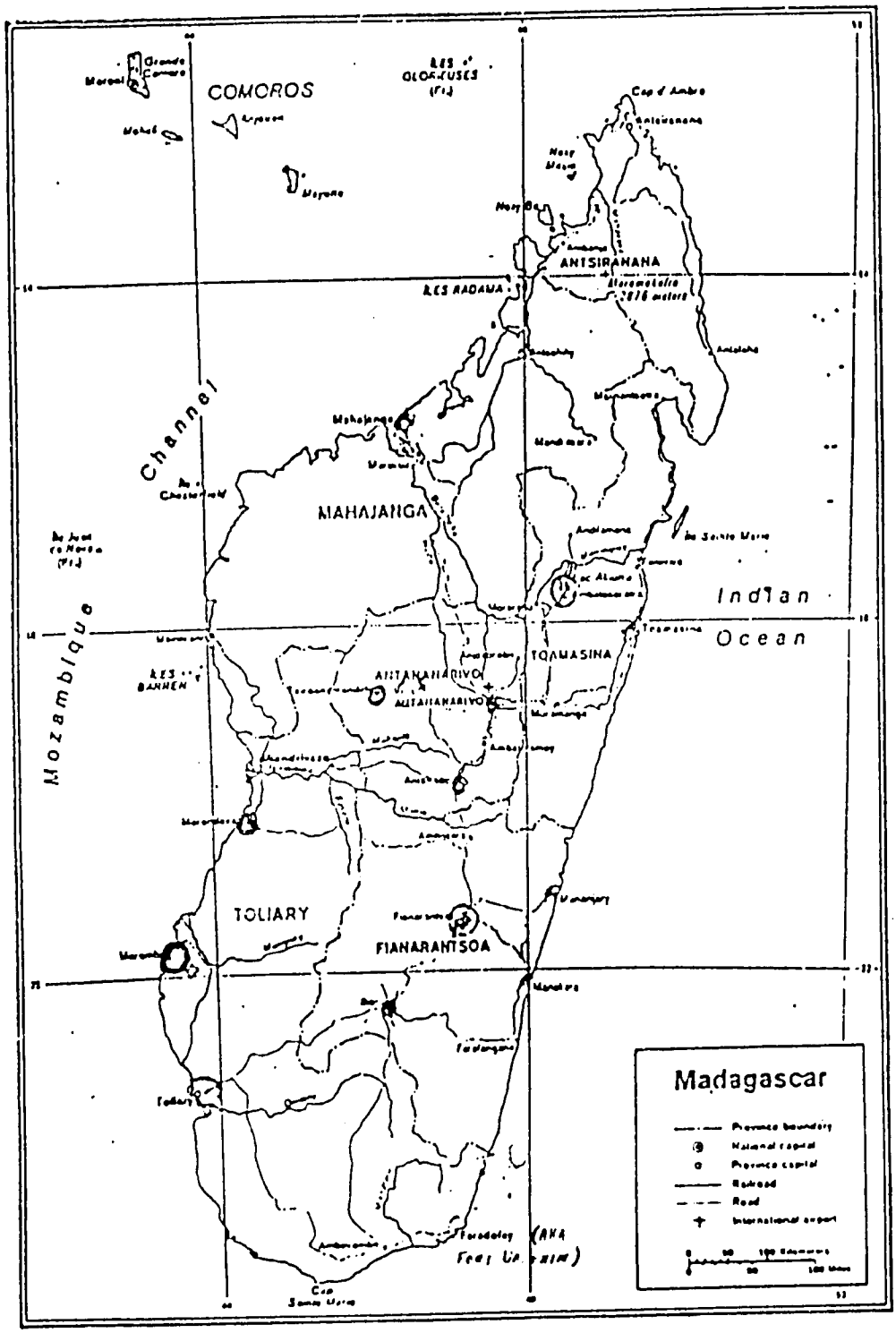
DATE

SIGNATURE

16

APPENDIX B.

Reciprocal Contributions – Food Food. Table II
– counterparts level –



● = local CRS counterparts
● = local CRS counterparts. CRS activities and pilot areas as well.
● = local CRS counterparts, without food program
○ = no CRS counterpart.

CATHWEL B.P. 1673
ANTANANARIVO 101

Appendix E

RAPPORT MENSUEL

PROGRAMME D'EDUCATION MATERNELLE ET DE SANTE INFATILE

NOM du CENTRE ..... N° .....
Anaran' ny Toerana

Rapport du mois de ..... Année .....
Tatitra - volana Taona

FINANCE
(Toe-bola)

1. Etat financier au début du mois : a) Crédit (avoir) FMG .....
Vola tahiry tamin' ny volana lasa Tahiry

b) Débit (dette) .....
Trosa

2. Argent perçu des bénéficiaires durant ce mois .....
Vola fandraisana anjara voaray

3. Argent issu des ventes de vidange (sacs, bidons) .....
Vola avy amin' ny vidin' ny daba na kitapo foana

4. Autres recettes (Précisez) .....
Fidiram-bola hafa (Hazavao)

5. Total d'argent disponible (1a + 2 + 3 + 4) ou (2 + 3 + 4 — 1b) ....
Fitambaran' ny vola — » — na — » —

6. Dépenses détaillées du mois .....
Fitsinjarana mazava ny vola mivoaka

a) ....

b) ....

c) ....

d) ....

e) ....

f) ....

g) ....

7. Total des dépenses (6a + b + c + ... g) FMG .....
Fitambaran' ny vola nivoaka .....

8. Solde en fin du mois (5 - 7) .....
Ambimbola tahiry .....

DENREES ALIMENTAIRES (FITSINJARANA)	Lait (ctns) Ronono	Riz (sacs) Vary	Huile (ctns) Menaka
• Soldes à la fin du mois précédent Entana ambiny volana lasa	.....	.....	.....
• Quantité reçue pendant le mois Entana voaray	.....	.....	.....
• Total disponible Fitambaran' ny entana misy	.....	.....	.....
• Quantité distribuée pendant le mois Entana nozaraina nandritry ny volana	.....	.....	.....
• Quantité pour démonstration Entana nampiasaina tamin ny fampianaran-tsakafo	.....	.....	.....
• Denrées abîmées* Entana simba	.....	.....	.....
• Stock à la fin du mois Entana tsy eo am-pelatànana	.....	.....	.....

* Denrées abîmées : Pourquoi ?
Comment ?

Entana simba : Nahoana ?

Toetry ny entana simba :

Date Daty	Nb. d'enfants pesés et marqués sur «FM» Isan' ny zaza voalanja sy voamarika @ «FM»	Nb. de familles bénéficiaires de denrées Isan' ny fianakaviana nandray fanampiantsakafo	Contribution perçue Vola fandraisana anjara voaray	Lait Ronono	Riz Vary	Huile Menaka	Causerie sur la Santé Dinidinika ara-pahasalamana	Démonstration Nutritionnelle ou jardinage Fampianaran tsakafo na fambolena
Total Totalny								

Dates fixées pour les trois prochains mois :
Daty voatondro ho @ 3 volana manaraka :

MOIS VOLANA	MOIS VOLANA	MOIS VOLANA	...

Signature du Responsable
Sonian' ny Mpiandraikitra

* Ny fanazavana feno omenareo dia hanampy antsika hanatsarana ny asa

APPENDIX E
2nd Page

CRITERES D'ADMISSION AU PROGRAMME CANTINE SCOLAIRE ET DIRECTIVES

****

ANNEXE I

Dans le cadre de la réorientation du programme Cantine Scolaire, CRS/Madagascar a l'avantage de communiquer aux Correspondants les critères que doivent remplir les écoles désireuses de bénéficier de l'aide alimentaire CATHWEL et les directives y afférentes.

I - CRITERES D'ADMISSION

A - Catégories des Elèves

- Niveau scolaire : Inscrits en primaire T1 à T5 exclusivement
- Age : 5 ans minimum, 14 ans exclusivement
- Régime scolaire : Externes exclusivement

B - Critères de sélection des élèves (Par ordre de priorité)

- Elèves issus de parents ou tuteurs sans revenus ou à revenus bas
- Elèves résidant loin de l'école
- Elèves issus de familles nombreuses

C - Critères de sélection suivant la localisation des écoles

- Située en milieu urbain : Quartiers pauvres
- Située en régions rurales : Pratiquer des activités de développement agricole (ex. Jardin scolaire ou autres) ayant pour but d'enrichir le programme "Cantine Scolaire" qualitativement et financièrement. La réorientation dans les écoles a pour but l'autosuffisance des écoles au bout d'une période déterminée de telle sorte que d'autres nouvelles écoles pourront également bénéficier de l'aide alimentaire.

D - Personnel au service du programme

- L'école doit désigner un responsable du programme Cantine Scolaire
- Celui-ci sera assisté par un groupe bénévole formé des parents ou des bénéficiaires eux-mêmes pour assurer l'exécution du programme.

E - Infrastructure

- Local pourvu de palettes, d'une capacité suffisante pour stocker 3 à 6 mois de provisions
- En sécurité
- Local pour préparer les repas

F - Effectif

Minimum : 150 élèves par école
La raison pour laquelle nous avons limité le minimum à 150 est pour mieux répondre au besoin de chaque école qui enregistre une hausse tous les ans.

.../2

Le but est d'avoir moins d'école pour un plus grand effectif dans chacune d'elle. Cela éliminera la tentation d'augmenter l'effectif sans autorisation. Toutefois, il faut respecter l'effectif actuellement autorisé, à savoir : 14.000 élèves répartis comme suit :

REGIONS	ANCIEN EFFECTIF	EFFECTIF
FIANARANTSOA	4525	4405
ANTANANARIVO	2922	2797
FORT-DAUPHIN	2545	2545
TULEAR	965	965
ANTSIRABE	655	655
MANANJARY	548	548
AMBATONDRAZAKA	515	515
ANTSOHIHY	370	370
MAJUNGA	284	300
TSIROANOMANDIDY	265	300
FARAFANGANA	210	300
TAMATAVE	166	300
TOTAL	14000	14000

L'effectif était augmenté dans les régions de : Majunga, Tsiroanomandidy, Farafangana, Tamatave pour atteindre au minimum 300 élèves par région. En conséquence, nous sommes dans l'obligation de diminuer légèrement l'effectif dans les régions d'Antananarivo et de Fianarantsoa pour respecter l'effectif de 14.000.

II - DIRECTIVES

A - Formalités d'admission

- L'école soumettra une demande à déposer en 2 exemplaires à son Correspondant (Voir Annexe II)
- Le Correspondant apprécie la demande et envoie un exemplaire à CRS/Antananarivo avec son appréciation
- CRS/Antananarivo effectue une visite d'appréciation et de formation sur place et communique au Correspondant la décision finale
- Le (La) Responsable de l'école admise signera un contrat d'engagement.

B - Exécution du Programme

- La préparation, la distribution et la consommation se déroulent à l'école à raison de 20 fois par mois aux élèves préalablement autorisés
- L'augmentation du nombre d'effectifs n'est autorisée que sur accord écrit émanant du CRS/Antananarivo

.../3

C - Gestion de stock

- Maintien de fiches de stock pour chaque denrée
- Résumé mensuel des fiches de stock dans un cahier de stock
- Résumé trimestriel des cahiers de stock dans un relevé trimestriel de stock à soumettre en 2 exemplaires selon le calendrier ci-après :

Trimestre	Janvier à Mars	: 1er Avril
	Avril à Juin	: 1er Juillet
	Juillet à Septembre	: 1er Octobre
	Octobre à Décembre	: 1er Janvier

- Signaler à CRS/Antananarivo toute mauvaise utilisation des denrées
  - vol
  - denrées abîmées
  - détournement (vente, etc...)

D - Dossier du Centre

- 1er Dossier pourvu des documents suivants :
  - copie de la demande d'aide
  - lettre d'admission de CRS/Antananarivo
  - contrat signé
- 2e Dossier
  - copie des lettres de correspondance à CRS
  - originaux des lettres de CRS
- 3e Dossier
  - Original bon de livraison dûment rempli et signé
  - Original Relevé de stock trimestriel
  - Fiches de stock
  - Cahier de stock
- 4e Dossier
  - Copies des rapports sur les mauvaises utilisations

E - Contribution bénéficiaire

Le Responsable est autorisé à demander une contribution aux bénéficiaires pour couvrir les frais de transports intérieurs et divers (achat bois, charbon, légumes etc...). La contribution peut être soit en argent soit en nature

F - Emballages vides

Le produit de vente des emballages vides sera utilisé uniquement à financer le programme Cantine Scolaire

.../4

E - Evaluation du programme

- Par la soumission régulière des relevés de stock trimestriel
- Par une visite sur place d'un controleur CRS

Nous joignons à la présente des imprimés de demande d'aide alimentaire pour Cantine Scolaire.

Merci de votre collaboration.

CATHOLIC RELIEF SERVICES — MADAGASCAR PROGRAM

B.P. 1673 ANTANANARIVO. DEMOCRATIC REPUBLIC OF MADAGASCAR
TELEPHONE : 20666, CABLE : CATHWEL TANANARIVE

Our Ref. :

Destinataires :
- R.P. Zocco/Fianarantsoa
- R.P. Tolu/Manakara
- Soeur Camille Laflamme/Mananjary
- Monseigneur Volaro/Ambatondrazaka
- R.P. Meyer/Mahajanga
- Frère Lefebvre/Toliara
- Soeur Fabrizia/Antananarivo
- R.P. Hernandez/Tsiroanomandidy
- Soeur Philomène Razafindrasoa/Antsirabe
- Soeur Marguerite/Tamatave
- Soeur Dominique Chevalier/Antsohihy
- R.P. Pelletier/Morondava
- Soeur Agnès Marret/Fort-Dauphin

APPENDIX 1

CATHOLIC RELIEF SERVICES — MADAGASCAR PROGRAM

B.P. 1673 ANTANANARIVO. DEMOCRATIC REPUBLIC OF MADAGASCAR
TELEPHONE: 20666, CABLE: CATHWEL TANANARIVE

Ce 25 Août 1987

Our Ref. : N° 622 A/87-626

A : Tous les Correspondants CRS

DE : CRS/Antananarivo

Objet : Réorientation du programme "Cantine Scolaire"

Nous faisons suite au procès-verbal de réunion des Conseillers CRS du 23.03.87 (Page 3 § 2 Ca). Au cours de cette réunion, les participants sont d'accord pour réorienter le programme "Cantine Scolaire" selon les nouvelles directives dans le but d'améliorer sa qualité. Les nouvelles directives incluent entre autre de nouveaux critères d'admission (Voir Annexe I).

Par conséquent, les Centres désireux d'y rester devront refaire leur demande d'adhésion suivant la formule en Annexe II qu'ils soumettront en deux exemplaires correctement remplis aux Correspondants. Ces derniers apprécient les demandes et transmettent en un seul envoi l'original à CRS/Antananarivo avec la liste des écoles qu'ils jugent aptes à remplir les conditions requises. A réception des demandes, CRS/Antananarivo effectuera une visite de formation et d'information dans chaque école et communiquera sa décision aux Correspondants.

Une des propositions avancées au cours de la réunion pour la réorientation du programme "Cantine Scolaire" est le suspension des activités jusqu'à finalisation de la nouvelle liste nominative. Toutefois, vu que la réorientation a lieu pendant la période de soudure, nous avons décidé de laisser les écoles à fonctionner comme auparavant jusqu'au 30 Mars 88.

Donc, pour être servi à partir du 1er Avril 1988, nous invitons toutes les écoles à soumettre aux Correspondants les demandes renouvelées le plus rapidement possible. Ça nous donnera suffisamment de temps pour visiter les écoles et ré-établir la liste suivant les nouvelles directives.

Merci de votre précieuse collaboration,

Sincèrement.

P.J.

EPG/BR/hr

FACILITIES.

5. IN ONE CASE RECIPIENT CONTRIBUTIONS WILL BE USED TO ACQUIRE LAND FOR A WAREHOUSE AND TITLE TO THE LAND WILL BE HELD BY CARITAS. THE WAREHOUSE CONSTRUCTION IS FINANCED BY TITLE I COUNTERPART FUNDS AND TITLE WILL BE HELD BY CARITAS. SINCE THE LAND IS BEING ACQUIRED SOLELY FOR A WAREHOUSE TO HANDLE PL 480 FOOD, WE ASSUME THAT THIS WOULD NOT/NOT BE A QUOTE SECTARIAN PURPOSE END QUOTE AND WOULD BE ALLOWED UNDER REG. 11. PLEASE ADVISE ASAP IF OUR ASSUMPTION IS NOT/NOT CORRECT.

6. IN ANOTHER CASE, A WAREHOUSE WOULD BE CONSTRUCTED ON LAND ALREADY OWNED BY THE CATHOLIC MISSION. CONSTRUCTION COSTS WOULD BE COVERED BY RECIPIENT CONTRIBUTIONS AND TITLE TO THE WAREHOUSE WOULD BE HELD BY THE MISSION. IN THIS CASE THE BUILDING IS CLEARLY NOT A QUOTE CHURCH BUILDING END QUOTE AS DISTINCT FROM A QUOTE CHURCH-OWNED BUILDING END QUOTE. IT APPEARS THAT RECIPIENT CONTRIBUTIONS CAN BE USED FOR CONSTRCTION OF SUCH A BUILDING AS LONG AS THEY ARE NOT USED FOR ANY FURTHER IMPROVEMENTS.

7. THE SECOND ISSUE CONCERNS DISPOSAL OF UNFIT COMMODITIES. CRS IS DISPOSING OF UNFIT COMMODITIES BY DONATING THEM FOR ANIMAL FEED OR DESTROYING THEM IF NOT FIT FOR ANIMAL FEED, PER REG. 11, SEC 211.8B.(3) AND (4). WHAT THEY WOULD LIKE TO DO IS SELL THE COMMODITIES FOR ANIMAL FEED FOR A SMALL AMOUNT, ENOUGH ONLY TO COVER COSTS OF TRANSPORT AND SALE. IN OTHER WORDS, THERE WOULD BE NO/NO NET PROFIT. IN DEVELOPING A NEW AGREEMENT WITH THE GRDM, CRS IS CONSIDERING WHETHER TO PROVIDE FOR THIS METHOD OF DISPOSAL. HOWEVER, REG.11 SEEMS TO SAY THAT IF UNFIT COMMODITIES ARE SOLD, THEY MUST BE SOLD FOR THE HIGHEST OBTAINABLE PRICE, WHICH PROBABLY MEANS THAT THEY WOULD GO INTO COMMERCIAL CHANNELS. IS IT PERMISSIBLE UNDER REG.11, TO SET A PRICE WHICH ONLY COVERS COSTS AND TO SELL THE COMMODITIES TO A QUOTE GOVERNMENTAL OR CHARITABLE ORGANIZATION END QUOTE FOR THAT PRICE. TO PUT IT ANOTHER WAY, IF THERE IS NO NET PROFIT, CAN THE SALE BE REGARDED AS A DONATION PER SECTION 211.8B (3). LYNCH

BT
#3882

NNNN

APPENDIX H

ACTION: AID-4 INFO: ECON - 5

VZCZCNAO759
RR RUEHNR
DE RUFHAN #3882 2590525
ZNR UUUUU ZZH
R 160525Z SEP 87
FM AMEMBASSY ANTANANARIVO
TO RUEHC/SECSTATE WASHDC 3628
INFO RUEHNR/AMEMBASSY NAIROBI 2147
BT
UNCLAS ANTANANARIVO 03882

16-SEP-87 TOR: 05:35
CN: 05444
CHRG: AID
DIST: AID
ADD:

AIDAC

AID/W FOR FVA/FFP

NAIROBI FOR REDSO

REDSO	Action	Info
DIR		✓
D/DIR		
AGR		
ANA		✓
RCMO		
RCO		
ENGR		
FFPO	✓	
PRJ		✓
RLA		✓
LIBRARY		
KAGAI		
RFMC		✓
EXO/PER		
ADMIN		
CHRON		✓
REPLY DUE		
ACTION TAKEN		
DATE		
INITIALS		

E.O. 12356:N/A
SUBJECT: CLARIFICATION OF REGULATION 11 REQUIREMENTS

1. RFFPO'S MANAGEMENT REVIEW OF THE CRS MADAGASCAR PROGRAM HAS RAISED TWO ISSUES FOR WHICH AID/MADAGASCAR AND REDSO WOULD APPRECIATE WASHINGTON GUIDANCE. SINCE INTERPRETATION OF REGULATION 11 HAS PROVED PROBLEMATIC FOR AGENCIES IMPLEMENTING FOOD AID PROGRAMS, WE STRONGLY RECOMMEND THAT REGULATION 11 LANGUAGE ON THESE TWO ISSUES BE CLARIFIED IN THE REVISED H.B. 9.

2. IN SEVERAL CASES, INCREASED OR IMPROVED WAREHOUSE CAPACITY IS NEEDED FOR GOOD MANAGEMENT OF P.L. 480 COMMODITIES. REG. 11, SECTION 211.5(I) SPECIFICALLY AUTHORIZES THE USE OF RECIPIENT CONTRIBUTIONS FOR IMPROVEMENT OF STORAGE FACILITIES AND CONSTRUCTION OF WAREHOUSES. HOWEVER, THE SAME SECTION ALSO PROHIBITS USE OF SUCH FUNDS TO QUOTE PURCHASE LAND FOR SECTARIAN PURPOSES, ACQUIRE OR CONSTRUCT CHURCH BUILDINGS, OR TO MAKE ALTERATIONS IN CHURCH-OWNED BUILDINGS. END QUOTE. WE DO NOT UNDERSTAND WHY DISTINCTIONS ARE MADE AMONG QUOTE SECTARIAN PURPOSES END QUOTE FOR LAND ACQUISITION, QUOTE CHURCH BUILDINGS END QUOTE FOR CONSTRUCTION OR ACQUISITIONS, AND QUOTE CHURCH-OWNED BUILDINGS END QUOTE FOR ALTERATIONS.

3. A LITERAL INTERPRETATION OF SECTION 211.5(I) WOULD SEEM TO MEAN THAT RECIPIENT CONTRIBUTION COULD BE USED BY THE CHURCH TO BUY LAND FOR AN MCH CLINIC, AND CONSTRUCT THE CLINIC BUT NOT TO ALTER THE CLINIC AFTER IT IS BUILT.

4. IN MADAGASCAR, WHICH WE DO NOT THINK IS UNIQUE IN THIS RESPECT, NEARLY ALL FACILITIES USED IN THE CRS PROGRAM ARE CHURCH OWNED AND LOCATED ON CHURCH OWNED LAND. THIS INCLUDES WAREHOUSES AND MCH CENTERS. IT IS PROBABLY IMPOSSIBLE, AND CERTAINLY IMPRACTICAL, TO UTILIZE GOVERNMENT OWNED OR PRIVATELY OWNED

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ATTACHMENT N° 5

CRS CORRESPONDENT MAJUNCA

MADAGASCAR PROGRAM

MONTHLY FINANCIAL REPORT

MONTH JANUARY YEAR 1986

		AMOUNT
1. Opening Balance (Balance brought forward from previous month)		17,400.00
2. Total Receipts during this month		546,883.00
3. Disbursements during this month :		
Salaries	120,000.00	
Office Expenses	15,000.00	
Travel Expenses	9,850.00	
Storage Handling	35,000.00	
Inland Transportation	24,000.00	
Program Materials	55,000.00	
Other		
4. Total Disbursements this month	258,850.00	
5. Transfer to CRS/Tana	273,441.50	
6. Total N°4 plus N° 5		532,291.50
7. Closing Balance (Cash Book Balance at the end of month) (1 plus 2, minus 6, equals 7)		31,991.50

Prepared by : _____

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CRS CORRESPONDENT - MAJUNGA

DISBURSEMENTS - JANUARY 1986

Date	Payable to :	Check N°	Total Amount	Salaries	Office	Travel	Storage	Transport	Program Materials	Other	Transfe CRS/Ta
an 3	Cash	468-563	48,250.00		15,000.-	4,250.-		24,000.-	5,000.-		
an 3	Rajev Narayan	564	35,000.00				35,000.00				
an 7	Rakotomalala	565	5,600.00			5,600.-					
an 9	CRS/Tana (weight charts)	566	50,000.00						50,000.-		
an 9	CRS/Tana	567	273,441.50								273,441
an 28	Cash	568	120,000.00	120,000.00							
	Total Jan. Disb.		532,291.50	120,000.00	15,000.-	9,850.-	35,000.00	24,000.-	55,000.-		273,441

ATTACHMENT N° 1

CRS CORRESPONDENT

MADAGASCAR PROGRAM

RECEIPT VOUCHER

Date _____ N° _____

Reçu de _____

Pour _____

_____

Payé par _____

Montant _____

Posted by _____ Issued by _____

ATTACHMENT N° 2

CRS CORRESPONDENT

MADAGASCAR PROGRAM

DISBURSEMENT VOUCHER

Date _____ N° _____

Payé à l'ordre de _____

Pour : Montant

Salaries _____

Office Expenses _____

Travel Expenses _____

Storage, Handling _____

Inland Transp. _____

Program Materials _____

* Other _____

* Other _____

Total Amount _____ FMG

Posted by

_____

Cheque N°

_____

*Note :

Expenses charged to "Other" must be approved by CRS/Antananarivo before they are paid.

ATTACHMENT N°3

CRS CORRESPONDENT - MAJUNGA

RECEIPTS - JANUARY 1986

Received from :	Receipt N°	Amount
St. Patrick Church	0001	200,683.00
St. Mary of the Lake	0002	186,450.00
St. Thomas School	0003	97,350.00
St. Theresa Orphanage	0004	62,400.00
Total January Receipts		546,883.00
Opening Balance 1 Jan.86		17,400.00
Plus January Receipts		+ 546,883.00
Less Jan. Disbursements		- 532,291.50
Balance on 31 Jan. 1986		31,991.50

Instructions for required record keeping in a CRS/Madagascar Correspondent office

1. Receipt vouchers and payment vouchers

A receipt voucher should be prepared for any income received by a correspondent office.

A payment voucher should be prepared for each check written by a correspondent office.

Supporting documentation such as invoices, receipts of payment, signed declarations or bank notices in the case of wire transfers, should be stapled to such vouchers.

All vouchers should be supported by original documentation.

2. Cash books

A cash book should be kept listing all transactions occurring in a correspondent office.

Check numbers should be recorded in sequential order.

The Monthly Financial Report, from the correspondent to CRS/Tananarive, should be posted from and corresponding with this cash book.

3. Banking

All receipts should be deposited intact and promptly to the correspondent's bank account.

At no time shall cash receipts be used to pay expenses.

All expenses should be paid by check. A correspondent may write a check to "cash" to cover incidental expenses.

4. Shipping Receipts

Original copies of any merchandise received by a correspondent office should be mailed promptly to CRS/Antananarivo.

The correspondent office will then be billed accordingly.

SECTION 6

MONTHLY FINANCIAL REPORTING

TO

CRS/ANTANANARIVO

Financial Report forms will be provided by CRS/Antananarivo.

Post the Financial Report according to the format, with information from the previous month, (N°1).

Post the Financial Report directly from the cash book.

For receipts, report only the total amount for the month, (N°2).

For disbursements, report the total amount spent in each category during the month, and the total amount of all disbursements, (N°3 and 4). Report the total amount transferred to CRS-Tana (N°5).

Complete and mail your financial report as soon as possible after the end of each month.

SECTION 5

THE CASH BOOK

A cash book will be provided each year by CRS/Antananarivo.

Each cash book will have a pre-written format for receipts and for disbursements.

At the close of each week, or each month, post every receipt voucher and every disbursement according to the format of the cash book.

When a month is completed, add together all the receipt for that month. Do the same with the disbursements.

Then figure your cash book balance and write it in the space provided in the cash book.

A cash book balance tells you exactly how much money you have at your disposal at the end of every month.

Here is an example :

Balance forward from 31 Dec. 85	76,421.50
Plus total January 1986 receipts	28,940.00
Less total January 1986 disb.	- 42,680.00
Cash book balance on 31 Jan. 86	62,681.50

SECTION 4 (continued)

b. Handling, insect and rodent control, and rebagging.

c. Inland Transportation.

3. Program Materials

a. Scales and growth charts.

b. Educational materials.

c. Improvement or construction of centers.

d. Local food complements.

Disbursements in any of the above categories must apply directly to the food aid program.

No disbursements shall be made which do not qualify as one of the above categories.

If you want to use the recipient contributions for something other than the allowable expenses listed above, you must obtain written permission from CRS/Antananarivo before doing so. CRS/Antananarivo in turn must obtain written permission from the USAID Representative in Madagascar.

SECTION 4

Using Recipient Contributions To Pay Expenses

DISBURSEMENTS

Numbered disbursement vouchers will be provided by CRS/Antananarivo.

A disbursement voucher shall be prepared by you every time you write a cheque from your bank account for U.S. Gov't. Funds.

Each disbursement voucher shall clearly show the following information :

a) The date the cheque was written

b) The party to which the cheque is payable (this may be "cash"). See Sample N° 2 and 3.

c) The purpose for the expense i.e., transport, salaries, etc.

d) The total amount for which the cheque was written

e) The cheque number

It is important that every disbursement voucher can be found in your files, in numerical order, including those which have been cancelled.

Whenever possible, documentation, such as an original invoice, should be stapled to the payment voucher.

According to U.S. Government regulations, only certain expenses can be paid by you using recipient contributions. These allowable expenses are listed below :

1. Directly Related Program Support

   a. Percent of salaries, office rent, utilities, supplies and communication costs, based on calculated food program percentages of your overall program activities from the previous year.

   b. Local travel expenses of staff members, including those for food program training, supervision, logistics, project development and evaluation.

2. Logistics

   a. Storage, including improvement or construction of storage facilities.

SECTION 3 (continued)

Here is an example of how to make a bank deposit that corresponds exactly with the recipient contributions you have received.

1. Record each receipt voucher in numerical order in the income section of your cash book. (See Section 5, the Cash Book).

2. Add together, for example, receipt numbers 001 - 020 and write down the total. Check the addition for accuracy.

3. Prepare a bank deposit slip for the same total.

4. Indicate clearly on the bank deposit slip the following :

   a) Receipt numbers 001 - 020

   b) From 1 Jan. - 6 Jan. 1986

5. Take the completed bank deposit slip and the corresponding amount of cash to your bank and deposit it. Keep the stamped copy from the bank teller as part of your permanent records.

The only other U.S. Government fund income you may receive would be payment for a claim you have filed for the loss or damage of U.S. Title II food aid. If you are paid, prepare a receipt voucher for the cheque amount and deposit the cheque into your U.S. Gov't. fund bank account immediately. This amount should then be transferred to CRS-Tana along with all the pertinent information relating to the claim. It should not be left in your bank account as a running balance.

<u>If you consistently follow these instructions for receipts, your total deposits into the bank account will equal the total amount of recipient contributions and claim payments you have received.</u>

SECTION 3

Collection of Recipient Contributions and Claim Payments

RECEIPTS

Numbered receipt voucher forms will be provided by CRS/Antananarivo.

A receipt voucher shall be prepared by you every time you receive recipient contributions from one of your centers in the PL 480 Title II food aid program.

Each receipt voucher shall clearly show the following information :

a) The date the contribution was received.

b) The name of the Center/person-in-charge from which the contribution was received.

c) A statement as to the nature of the contribution, for example "January contribution from the mothers at_____Center".

d) Indicate whether the contribution was in cash or by cheque ; if cheque, list cheque number.

e) The total cash amount contributed by the participant.

f) Sign the receipt.

See Sample N° 1.

Each receipt voucher shall be prepared in duplicate, using carbon paper. The original copy shall be given to the center/person in charge making the contribution. The duplicate copy shall be filed in numerical order and kept as a part of your permanent records.

It is important that a copy of every receipt voucher can be found in your files, including those which have been cancelled.

All cash receipts must be deposited intact into your bank account for U.S. Government funds. That means you should deposit all the recipient contributions before you use them to pay expenses.

SECTION 2

BANK ACCOUNTS

CRS has accepted that all recipient contributions in connection with PL 480 Title II Food are now considered funds falling under the criteria of U.S. Gov't. Funds.

All CRS correspondent offices are required to keep U.S. Gov't. funds in a bank account. The name of these bank accounts shall specify CRS Correspondent and the location. For example, CRS Correspondent-Ambatondrazaka. If you have not yet opened a bank account for this purpose, please do so now.

If you have a bank account which contains both U.S. Gov't. and non-U.S. Gov't. funds, withdraw the portion which is U.S. Gov't. and deposit it into a new and separate bank account.

All bank statements, bank notices and bank deposit slips should be filed by you and kept as a part of your permanent records.

SECTION 1

INTRODUCTION

The purpose of this manual is to provide CRS Correspondent offices in Madagascar with a means for the accounting of United States Government funds such as :

1. Recipient contributions given by recipients of U.S. Title II food aid.

2. Payment received as the result of a claim made for the loss or damage of U.S. Title II food aid.

A CRS correspondent office is not required to, but may choose to apply this accounting system to other non-U.S. Gov't funds, such as income received from the sale of used clothing. However, U.S. Gov't. funds and non-U.S. Gov't. funds shall at no time be co-mingled, on the books or in the bank accounts.

FOREWORD

Catholic Relief Services-USCC has been implementing a PL 480 Title II Food Program in Madagascar for over 20 years. The term PL 480 refers to an act of the United States Congress, approved in the 1950's, whereby the agricultural productivity of the United States would be used to assist people in developing countries, regardless of race or religious beliefs. Private Voluntary Agencies such as CRS are utilized as much as possible in carrying out such assistance programs.

Among the many responsibilities CRS assumes in implementing these programs, is a complete accountability for the food from the time it leaves a port in the United States, until it reaches the intended beneficiary. CRS is also accountable for any and all funds generated during the implementation of these programs, such as contributions received from the participants in Food and Nutrition centers, etc. Such funds are commonly referred to within CRS as U.S. Gov't. Funds, because they are generated from programs utilizing U.S. Gov't gift foods (PL 480 Title II Food). The U.S. Gov't has issued guidance as to how such funds can be spent, and as the agency responsible for the food program, CRS must insure that such guidance is followed. This includes any and all expenditures of recipient contributions by CRS/Madagascar correspondents as well as those expended by CRS/Madagascar itself.

We hope this somewhat clarifies and explains why this CRS Correspondent Accounting Manual is needed and the degree of importance to ensure compliance. Correspondents must understand that food records and financial records related to the PL 480 Food Program are subject to audit by the U.S. Gov't. It is therefore essential that a clear and uniform system of financial accountability for such funds, be followed by all correspondents. This will largely enable CRS to fulfill its responsibilities to the donors of the food, the people of the United States represented by the U.S. Gov't.

APPENDIX G

CRS ACCOUNTING MANUAL

FOR

CORRESPONDENT OFFICES

IN

MADAGASCAR

	Foreword
SECTION 1	Introduction
SECTION 2	Bank Accounts
SECTION 3	Collection of recipient contributions and claim payments (receipts)
SECTION 4	Using recipient contributions to pay expenses (disbursements)
SECTION 5	The Cash Book
SECTION 6	Monthly financial reporting to CRS/ Antananarivo
ATTACHMENT N° 1	Receipt Voucher
ATTACHMENT N° 2	Disbursement Voucher
ATTACHMENT N° 3	Cash Book - Receipts
ATTACHMENT N° 4	Cash Book - Disbursements
ATTACHMENT N° 5	Monthly Financial Report

APPENDIX : ~~Attachment~~ : F

COMMUNITY HEALTH

HISTORY BACKGROUND

Catholic Relief Services began operating in Madagascar in 1961. At that time and since the principle emphasis has been on humanitarian assistance to a poor malnourished population--generally in the form of food aid.

The Food and Nutrition Program (F/NP) has evolved much over the years. At present it takes three forms :

1. A monthly ration given the families of children attending under five's clinics. This being a highly vulnerable population but one where actions have a high potential for impact, the Preschool Program (PPS) has received most of our attention.

2. Lunches given to poor primary school students.

3. Meals for orphanages, leprosaria, handicap centers and other purely benevolent categories.

As mentioned above, the Preschool Program (PPS) is the focus of many of CRS's efforts. Its goal is to prevent malnutrition in a high risk population through :

1. Growth surveillance
2. Health/Nutrition Education
3. Provision of monthly ration (9 kilos/family as of 1987).

In 1987, the PPS will serve 50,000 children and their families in 68 health centers throughout much of the Island.

In order to assure that all three essential aspects of the Program be implemented, CRS requires that a center has the following :

a. At least one nurse who will be in charge of the PPS
b. Minimum infrastructure where food stores may be kept in security and preventive activities can take place.

As a result of these seemingly simple requirements, very few private or government health centers have been able to take part in the CRS program. In its present form, the PPS is implemented almost exclusively by nuns, 50-70% of whom are expatriate.

Administratively, CRS/Madagascar's F/NP is one of the best in the region, in large part due to the important role of the expatriate church. However, on taking a closer look at the real impact of the PPS, results are less favorable. Levels of malnutrition among program participants have not decreased.

In some areas, Antananarivo and Fort-Dauphin, they have been steadily increasing. In Antsirabe, a UNICEF study found 34,1% of the general under five population to be under 80% weight/age. More than 50% of the children attending CRS clinics in the area are malnourished using the same standards. While this is probably because CRS's program is serving the needier segment of the population, the PPS does not seem to be significantly improving the lot of these children.

As a part of it's New Orientation, CRS would like the MCH program to increase its contacts with the population it serves, and help them to identify and solve their particular problems.

To do this, the health centers will maintain the present program with all its preventative activities but will :

1) physically move the growth surveillance, education and possibly vaccination aspects to the village level.
2) progressively involve the community in the preschool consultations, then in the various steps to project development and implementation (needs and resources assessment, project design, management and implementation, group dynamics, community organization)

GOALS AND OBJECTIVE

Goal : Improve the Health status of program participants

Objectives : 1°) increase contact (number, nature, level) between health providers and program beneficiaries

2°) progressively involve the community in the protection of its health-preschool consultations, preventative activities, project development and implementation.

APP C.
2nd Page

FIRAKETANA NOTES

FITANDREMAM-PAHASALAMANA

ACTIVITES DE SANTE

FAMONGORANA NY TAZO

SUPPRESSION DU PALUDISME

ANNEE

JAN JAN	F	M	A	M	JIONA JUIN
JOLAY JUIL	A	S	O	N	DEC DEC
JAN JAN	F	M	A	M	JIONA JUIN
JOLAY JUIL	A	S	O	N	DEC DEC
JAN JAN	F	M	A	M	JIONA JUIN
JOLAY JUIL	A	S	O	N	DEC DEC

VAKSINY
VACCINATIONS

NENDRA
VARIOLE

DATIN'NY VAKSINY
VACCINATION DATE _____

FAMERENANA
REVACCINATION DATE _____

DIPHTERIE-TETANOSY - KOHADAVARENY
DIPHTERIE-TETANOS-COQUELUCHE (DTC)

DATY
DATE
1. _____
2. _____
3. _____

TOBERIKILAOZY (B.C.G.)
TUBERCULOSE (B.C.G.)

DATY
DATE _____

POLIO

DATY
DATE
1. _____
2. _____
3. _____

KITROTRO
ROUGEOLE

DATY
DATE _____

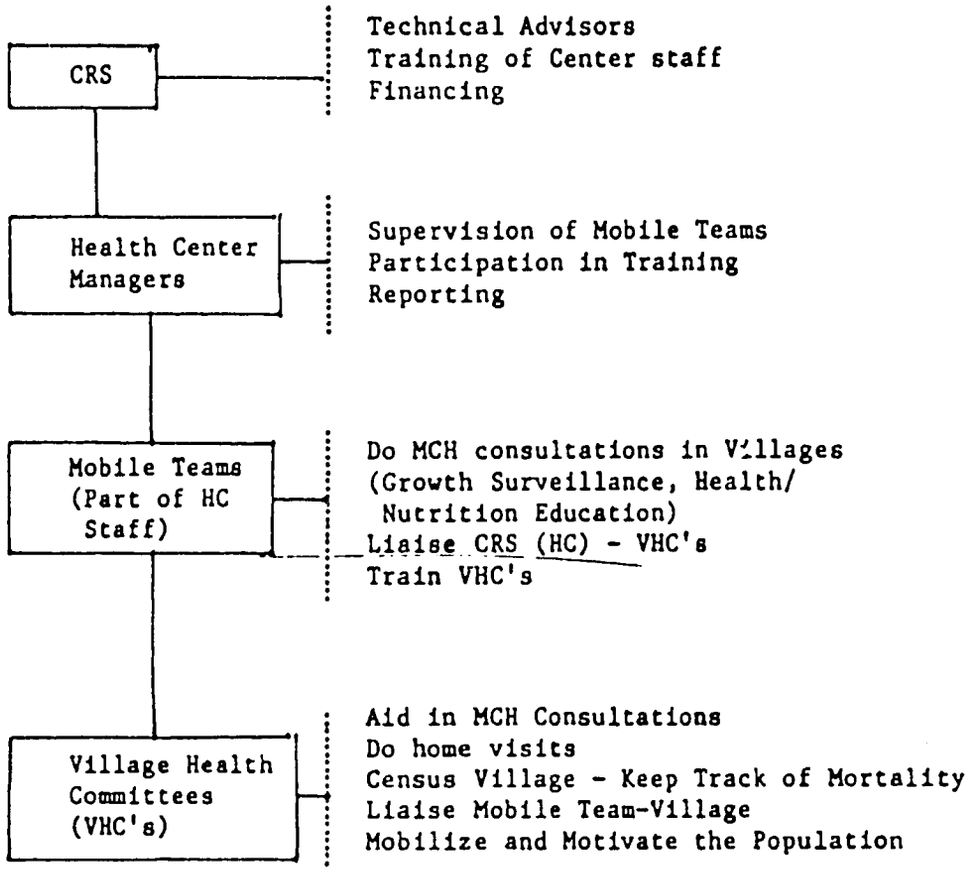
FIRAKETANA NOTES

APP C 2nd Page

IMPLEMENTATION PLAN

One health center from each of the regions that CRS serves with the exception of Ambatondrazaka will participate in the initial stages. Centers were asked to volunteer according to their level of interest during meetings held between January and March 1987. If by the end of March, centers haven't come forward, F/N staff will visit those that seemed to have highest level of interest during the months of April, May and June.

The structure foreseen to achieve the goals cited is :



In early July, the final list of participating centers will be drawn up. These seven to ten centers will be visited by Irene Ramaromanana and Emilienne of the CRS Health Department for a needs/resource assessment during the months of July and August. At this time, they will determine exactly how the CBH will be implemented in each center. Other structures (GOM or private) and their personnel will be integrated to the fullest possible extent and the intervention will be designed to take local conditions into consideration.

A project text including such material inputs as bicycles for the mobile teams will be written in September and submitted for funding.

A preliminary training for center managers is planned for December 1987 after which they will recruit mobile team members.

Mobile Teams will be composed of two people per center whose most important qualification will be motivation. They ~~must~~ should also be literate in French and preferably have a certain background in preventative medecine. This last may have to be waived given the dearth of such individuals who are willing to work in villages.

The mobile teams will receive theoretical training in preventative medecine, community-based health care, group dynamics and community organization in Antananarivo (February 88). They will be trained further in conducting an under five's clinic at their respective centers. Other training sessions will be held as required, possibly every 6 months - one year in the beginning.

They will begin work slowly, performing the clinics in only 3 villages close to the health center at first to allow intensive supervision and on-the-job training before expanding to a maximum of 40 villages per center.

At first, they would do only the monthly under five's clinics which include weighing the children, providing individual counseling and group health/nutrition education in order to gain the villages confidence and allow time to learn of the local power structure. It is important to note that Mobile Teams will weigh all children under five resident in the village. Those that qualify for food distribution will take their weight charts to the Health Center to receive the monthly ration. After 4-6 months, they will hold a meeting with the entire village, explain the initiative and elicite the election of Village Health Committee (VHC). The VHC will be composed of u, to 10 members including the village president, any traditional leaders, plus representatives of individual hamlets, clans or ethnic groups. It would be advantageous if one or more members could read and write Malagasy.

At first, VHC's would help with the clinic activities gaining some notions of disease causation and preventive health. Mobile Teams will be giving them on-the-job training as well as holding meetings to discuss health after every clinic. VHC's will be asked to conduct home visits to give advice to families but, conversely, to explain the local situation to the Mobile Team, thus fulfilling their role of liaison between the Health Center and Community. They will also do a census and keep track of births and deaths. Once the VHC's are comfortable in their role and are familiar both with all the families in the area and with basic notions of disease prevention the Mobile Team will perform a needs assessment for the village with them. This could be anywhere from August-December 1988. The Mobile Teams will then develop strategies to address the priority needs with the VHC's. Examples are : training traditional birth attendants, water and sanitation projects or those aimed at increasing agricultural production.

First priority will be given where results can be expected quickly thus encouraging both the VHC and the villages. For needs outside the Health sector the Mobile Team will consult local experts (agriculture, animal husbandry) and develop projects in collaboration with them.

Project texts will be submitted to CRS/Madagascar for funding. They will be implemented by villagers with their VHC's. Mobile Teams, local resource people and CRS staff will offer technical assistance.

Three years are forseen before the community-based Health Program is fully implemented-meaning M.T serving all villages in the Health center catchment area, VHC's in place and first projects underway. This amount of time is given to allow CRS staff to adapt international standards to the local situation. These pilot centers will also be a training ground to CRS/Madagascar national staff. Progress in remaining health centers should be at a more rapid pace.

During the three years to full implementation, ways to autofinance the program such as community health assurance or income generating activities will be explored.

* Joindre au présent relevé les copies bleues des bons de livraison émis par :

— *CRS/TAMATAVE* : pour Ambatondrazaka
Antananarivo
Antsirabe

— *CRS/MAJUNGA* : pour Antsohihy

— *CRS/MANAKARA* : pour Fianarantsoa

— *CRS/ANTANANARIVO* : pour Tsiroanomandidy.

N.B. : Les Correspondants Portuaires n'en sont pas concernés.

** Raison de la différence : à préciser : Vol — Balayures — Moisissure — Durcissement — Mauvaise Utilisation, etc...

N.B. : Joindre au présent relevé les imprimés justifiant les pertes, le cas échéant.

APPENDIX E
4th Page

[illegible] REPORT [illegible] USR

CATHOLIC RELIEF SERVICES — USCC

Lieu : .....

DENREES ALIMENTAIRES — RELEVE DE STOCK DU MOIS DE ..... 19 .....

P/L ou Contrat n°						
Nature de la marchandise	LAIT	LAIT	HUILE	HUILE	RIZ	RIZ
1. Stock au début du mois						
2. Reçu au cours du mois *						
3. Stock disponible (L 1 + 2)						
4. Distribué au cours du mois						
5. Stock suivant document (L 3 — 4)						
6. Inventaire physique à la fin du mois						
7. Différence entre L 5 et 6						
8. Raison de la différence **						
a) —						
b) —						
c) —						
9. Total a + b + c (égal à L 7)						

DISTRIBUTION PAR CATEGORIE (LIGNE 4 A DETAILLER)

10. Programme Pré-Scolaire						
11. Cantine Scolaire						
12. Autres Enfants						
13. Riz pour le Développement [illegible]						
14. Autres (à préciser)						
15. TOTAL (égal à L 4 ci-dessus)						

* } Voir au dos

Date ....

Signature .....

(Correspondant)

Juillet 1985

Appendix L 3rd page