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USAID

AN EVALUATION OF THE PRE-QUALIFICATION SYSTEM FOR COMMERCIAL FOOD AID DISTRIBUTION IN MOZAMBIQUE

FINAL REPORT

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GLOSSARY

APROC	-	Associação dos Pequenos Moageiros (Small Miller's Assocition)
ADENA	-	Agência Nacional de Despacho, EE (National Agency of Clearing)
BPD	-	Banco Popular de Desenvolvimento
BCM	-	Banco Comercial de Moçambique (Commercial Bank of Mozambique)
CIM	-	Companhia Industrial da Matola (Grain Mill)
EACB	-	Empresa de Abastecimentos da Cidade da Beira, EE (City Supply Company)
EACM	-	Empresa de Abastecimentos da Cidade de Maputo, EE (City Supply Company)
ENACOMO	-	Empresa Nacional de Exportação, EE (Importer and Exporter of Consumer Produts)
CIDA	-	Canadian International Development Agency
CIF	-	Cost, Insurance and Freight
COGROPA	-	Importer of Consumer Produts
DCI	-	Departamento de Cooperação Internacional (Department do International Cooperation - National Directorate of Treasury/Ministry of Finance)
DPCB	-	Direcção Provincial do Comércio da Beira (Commercial Directorate of Beira Province)
DPD	-	Department of Public Debt
DNCI	-	Direcção Nacional do Comércio Interno (National Directorate of Internal Commerce)
DPCCN	-	Departamento de Prevenção e Combate às Calamidades Natuaris (Department for the Prevention and Control of Natural Calamities)
DPF	-	Direcção Provincial de Finanças (Finance Directorate of Province)
DSA	-	Departamento de Segurança Alimentar - Ministério do Comércio (Department of Food Security - Ministry of Commerce)
EEC	-	European Economic Community
ERP	-	Economic Rehabilition Program
FAS	-	Free Alongside Ship
FOB	-	Free on Board
MSU	-	Food Security Project, National Directorate of Agricultural Economic (Ministry of Agriculture)
GOAM	-	Gabinete de Organização do Abastecimento da Cidade de Maputo (Office for the Organization of Maputo Supply)
GRM	-	Governo da República de Moçambique (Government of Republic of Mozambique)
IMBEC	-	Importadora de Bens de Consumo, EE (Importer of Consumer Products)
MANICA	-	Manica Freight Services (Moçambique), SARL (A Private Clearing and Warehousing Agent)
MINCOM	-	Ministério do Comércio (Ministry of Commerce)
MF	-	Ministério das Finanças (Ministry of Finance)

MOBEIRA	-	Moagem da Beira (Mobeira), (Beira Mills)
MT	-	Metric Tons
NSA	-	Novo Sistema de Abastecimentos (New Supply System)
NGO	-	Non-Government Organizations
SGS	-	Sociedade Geral de Superintendência (Moçambique), (Freight Inspection Firm - Private)
SOCIMOL	-	Sociedade Comercial e Industrial de Moagem, SARL (Wheat Mill and Food Product Company - private)
SOCOTEC	-	A Freight Inspection Firm (Private)
TREASURY	-	Direcção Nacional do Tesouro (National Directorate of Treasury/Ministry of Finance)
USAID	-	United States Agency for International Development

Chapter 1

INTRODUCTION

Mozambique began receiving commercial food aid in 1983 to assist in meeting food requirements in the major city centres and adjacent provinces. In Maputo and Beira, the aid was distributed under a system known as the *Novo Sistema de Abastecimento (NSA)* which controlled the eligible recipients of the food aid, quantities to move into various areas, and most importantly prices.

For distribution of food, the government created the *Empresa de Abastecimento de Cidade de Maputo (EACM)* and an equivalent state firm in Beira EACM acted as a warehousing agent and wholesaler and distributed to cooperatives indicated by the Ministry of Commerce which acted as retailers.

The system which was defined for a Maputo population of approximately 800,000 quickly began to stretch the installed capacities as people moved into urban centres. Irregular supplies of aid meant that sufficient stocks were often followed by shortages. These irregularities of supply created opportunities for speculation, particularly considering the fixed subsidised prices applied by the government.

While the government tried to control this situation, the capacity of regulatory agencies was minimal. Further with liberalisation of the economy in 1987, giving opportunity for a burgeoning private sector to develop, the need for a state owned and operated distribution and retail network became limited if not nonsensical.

The move to a more liberal economy also coincided with the donor community requiring greater financial responsibility by consignees in the payment of counterpart funds. Despite increased control, by 1990 many of the state consignees owed millions of meticais to the Treasury for outstanding food aid received but not paid.

Consequently, and in a move to further liberalise the distribution of commercial food aid, the government introduced in 1991 a pre-qualification system to register potential future consignees, including private sector enterprises.

1.1 The Objectives of the Study

The purpose of this study is to review the application of the pre-qualification system since its introduction in November 1991 with reference to USAID maize shipments. The study examines and analyses three key aspects:

* pre-qualification procedures
* distribution issues
* accountability and the payment of counterpart funds

1.2 Methodology

The study was undertaken by examining existing secondary material where relevant. However, the bulk of information was derived from interviews with government officials and consignees who are participating in the pre-qualification process.

The study was undertaken by two consultants from Austral Consultoria e Projectos and Ernst & Young-Norma. The consultants examined the following questions as a means of establishing a basis to undertake the evaluation:

* is the pre-qualification process open and transparent?
* are the criteria used to choose consignees sufficient to ensure that aid is channelled to the population?
* is the organisation at the point of reception sufficient to overcome logistic bottlenecks?
* has the system meant that consignees are paying the required amounts in the respective time frames?
* is the government giving adequate reports to the donors?

1.3 Structure of the Report

The report is presented in four main parts:

* An overview of the Food Aid System (Chapter 2)

* A review of the Pre-Qualification System and existing criteria. (Chapter 3)

* Reception and Distribution Issues (Chapter 4)

* Accountability and Review of Counterpart Payments (Chapter 5)

* Conclusions and Recommendations (Chapter 6)

Chapter 2

OVERVIEW OF THE FOOD AID SYSTEM: SOME ANTECEDENTS

2.1 Background

The donor community has contributed substantial amounts of assistance to Mozambique in order to support the Emergency Programme and the Economic and Social Rehabilitation Programme. This assistance is likely to continue at least in the medium term future, considering the prevailing situation in the country.

Indeed, since the early 1980s Mozambique has suffered a net decline in its socio-economic situation primarily due to the instability created by the war. This situation has meant that the distribution of food aid has been given special priority by the Government. In 1981, a rationing system, the NSA, was created to distribute commercial food stocks considered of primary necessity.

As part of this system, and considering that commercial food aid is sold and not given to its beneficiaries, the monetary proceeds from the operation were used in general to finance the general state budget. Notwithstanding the consensus between the government and the food aid donors on the use of the funds, the commercialisation of the food aid and the subsequent accountability of the use of the generated funds have experienced difficulties, including:

* Distortions in the commercial network which has extraordinarily privileged state companies despite the fact they have poor management capacity and little accountability.

* Delays in, or in some cases the complete absence of payments of counter-values by some consignees, which consequently benefit from free credit facilities which they often use to finance other commercial operations. In general the amortisation of these debts means they are constantly losing value because of the devaluation of the metical.

* The low fixed prices of donated food set by the government in comparison to that practised internationally, have resulted in much food aid being diverted to the parallel market and for large profits being obtained by some entities and individuals. The diversions effectively benefit these agents and individuals at the expense of the Ministry of Finance.

* A lack of accountability on the part of the government to the donor community in a timely and adequate manner, which has resulted in the suspension (if only temporary) of some aid.

2.2 Distribution and Payment Conditions

In general terms, distribution and payment conditions for commercial food aid can be divided into three periods.

1983-1986

Commercial food aid was consigned exclusively to one state company, IMBEC. This company distributed to state owned wholesalers and to the mills. Invoicing to these recipients was not up to date. IMBEC only settled its debt with the Treasury department after the consignees had paid, which often occurred years after (if at all) they had received the cargo. All losses incurred during transportation from the port to IMBEC warehouses and onwards to other wholesalers were assumed as an indirect cost by the Treasury.

1986-1990

In an effort to try to bring some financial responsibility to IMBEC, an accord was signed between IMBEC ~~and the~~ Ministry of Finance. The accord obliged the eventual recipients to sign promissory notes with IMBEC. Notwithstanding this accord, payments were still delayed as many recipient only signed the notes a considerable time after having received the cargo. At the same time there was no insistence by either the Ministry of Finance or the Ministry of Commerce to remove from the list of beneficiaries those companies in arrears. Because of management problems, the Ministry of Finance was poorly equipped to report to the donors on the real situation of payments.

1990-1991

Due to increasing pressure being made by the donors, and the inability of the Ministry of Finance to continue to respond to the financial requirements as per bilateral agreements, the government took the following measures in an attempt to improve the situation:

- removed IMBEC entirely from the commercial food aid distribution network.
- initiated a limited expansion of distributors involving other companies.
- began to consignee commodities directly to the mills, avoiding double handling.
- began to require the Bank of Mozambique to serve as an intermediary in the debiting of counter-values.

- assigned the responsibility of transport related losses to the consignee (although subject to a percentage discount being deducted from the total price payable).

Even despite these improvements, companies continued to accumulate debt, principally because the Ministry of Commerce refused to expand the number of private companies involved and protected state companies form exclusion due to late or non-payment.

As a result of these continued problems, USAID commissioned a study on food aid[1] in Mozambique which largely acted as the basis to introduce further changes in the distribution system to improve effectiveness and efficiency in food aid distribution, to reduce market distortions and to increase private sector involvement.

Key to this change was the introduction of a registry of eligible recipients of commercial food aid. This pre-qualification process is discussed in more detail in the next chapter.

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[1] Louis Berger and Austral Consultoria e Projectos, Making the Transition to a Market Economy: Commercial Food Aid and US Yellow maize in Mozambique, August 1991.

Chapter 3

THE PRE-QUALIFICATION PROCEDURES FOR REGISTRATION AS A COMMERCIAL FOOD AID BENEFICIARY

3.1 Introduction

As a result of the problems outlined in Chapter 2, the Ministry of Commerce (MINCOM) decided to introduce in 1991 a pre-qualification mechanism to register companies that could receive commercial food aid in Maputo, Beira and Nacala. The criteria for this selection procedure are analyzed below.

3.2 Procedures and Criteria for Pre-Qualification

In November of 1991, the MINCOM published in the local Maputo newspaper "Noticias", the Beira newspaper "Diario de Mocambique" and the official Government Gazette, a pre-qualification tender for companies that would be interested in becoming consignees for commercial food aid shipments.

Due to the problems that large state companies had previously had in the payment of counter-values for this aid, a set of both commercial and financial criteria were drawn up by the Ministry of Commerce together with the Ministry of Finance to determine the eligibility of the firms responding to the tenders. The criteria were to be used to establish a master list of consignees, who would then be considered as recipients on a boat-by-boat basis.

The criteria require that companies:

* be duly licensed with the Ministry of Commerce for the wholesale commercialisation of food products.

* have the capacity to transport and store a minimum of 100 tonnes of product at any one time.

* have the financial capacity to undertake the respective operation of receiving and distributing the consignment.

* have no outstanding debt with the Ministry of Finance Treasury or Fiscal) or with the Bank of Mozambique.

* accept, if required, to distribute to a list of institutions indicated by the MINCOM

* be duly licensed as importers in the MINCOM.

Interested companies were requested to make application in writing with fiscal stamps addressed to the Ministry of Commerce. The application was to indicate the full designation and name of

the company, its legal representative, headquarters, capital and the information required in terms of the criteria above mentioned.

Once received by the MINCOM the applications were analyzed by a commission made up of four members: the National Directorate of Internal Trade (DNCI), and the Food Security Department both of the Ministry of Commerce; the Ministry of Finance; and the Bank of Mozambique. Each member was requested to pronounce on its respective area of responsibility. Therefore, DNCI ensured that the companies were duly licensed and had the required transport and warehousing capacity, the Food Security Department indicated the geographic requirements for distribution and therefore analyzed where the companies had their headquarters and where they operated; and the Ministry of Finance ensured that the companies had no outstanding debt as did the Bank of Mozambique.

In principle only companies that met all the criteria were registered as "pre-qualified" for food aid shipments. However, in practice, some exceptions were made for companies that had a significant "social value". These include the major mills (CIM-Maputo and Nacala, MOBEIRA), EACM and COGROPA. As per the criteria, none of these firms should have been registered. However, the MINCOM argued that these enterprises were required to distribute to the NSA system and socially sensitive organisations (hospitals, creches etc.) and therefore their eligibility as consignees had to be maintained.

Nonetheless, the Ministry of Finance required that these firms negotiate schedules for the repayment of their existing debt before they were allowed to receive and further consignments. Further, a condition of participation of these firms in the pre-qualification process was that they agreed to meet the same payment conditions as other consignees for forthcoming shipments. Further extension of credit would not be given. (See chapter 5 for more detail.)

The Ministry of Finance also did not approve applications of companies that held outstanding debt with either IMBEC or COGROPA for the receipt of food aid prior to October, 1991. These firms were requested to settle their debts with the respective companies before they would be considered as direct consignees.

The pre-qualification of companies was first advertised in October, 1991. Thirty-one companies throughout the country were registered following that advertisement, and later another 3 companies were allowed to register, to total 34 eligible consignees.[2]

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[2] These companies had applied but not included all the relevant information, and therefore their applications were approved only after the receipt of all necessary information. The list has been expanded further so that in June of 1992

Working from the list of pre-qualified potential consignees, the Commission then tenders for specific quantities of food aid on a ship by ship basis. In this process the registered consignee would put in a request for the quantity desired when a vessel arrival was announced.

3.3 The Case of the M/V Lelaps and OMI Missouri

The first vessel of food aid to be distributed using the new system was the M/V Lelaps which arrived in Maputo in November 1991 carrying 27,340 tonnes of yellow maize. For this shipment, requests were not required from eligible consignees. Rather the Commission allocated specific qualities to the companies on the list.

For the latest USAID vessel, the Missouri, however which arrived in May, 1992 in Maputo with 32,525 tonnes, requests from eligible consignees for specific quantities were solicited; these requests equalled 150,000 tonnes or nearly five times the quantity on offer. In the case of the Missouri all of the companies that requested part of the cargo were given some portion of their requests except for seven companies; three because they had financial problems and four ~~because they were~~ not registered as eligible recipients.[3] The following table shows the amount requested by each firm in comparison to the amount allocated.

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approximately 70 companies are now registered through out the country.

[3] The ineligible firms include: Omar Haji Mahomed e Filhos, Sumotol, Uniao Geral das Cooperativas (insufficient funds); Muchichia Commercial, Empresa Distribuidora de Produtos, Manso e Almeida, and Sociedade Comercial de Tete (not eligible consignees). Note that the Commission sometimes receives requests from firms that are not on the list. These firms are encouraged to register in the future.

TABLE 2.1
AMOUNTS REQUESTED AND RECEIVED BY ELIGIBLE BIDDERS
FOR THE MISSOURI

FIRM	REQUEST	ALLOCATION	PERCENT
CIM	10000	6504	65
APROC	3000	3000	100
EACM	5000	5100	102
EURAGEL	17000	2000	12
COGROPA	48000	2846	6
UNIV COM	2000	1000	50
I.DE SOUSA	4500	3000	67
E.MOHAMED	1000	500	50
COGEME	10000	2000	20
ALF.LUIS HERD.	1500	500	30
MARQUE ALMEID	1500	1000	67
GAZA COM.	1000	250	25
LALGY	1800	500	28
DILISHAIL	1200	750	63
CAPELA	1500	750	50
MAN NUNES	8000	750	9
ESEP AMOGY	3000	500	17
MAXIXE COM	300	300	100

As can be seen from Table 2.1, there is no clear indication how allocations were made for this vessel. The DNCI has indicated that the allocations were made on the basis of discussions between the Commission members, and preference is given to those companies that have been able to pay 100% down payments on previous shipments. The exact allocation of quantities by firm, is presented for both the Delaps and Missouri in Annex 1

The MINCOM is considering in the future only allocating amounts to those firms that pay 100% immediately upon receipt of the goods. This may create financial problems for some consignees (eg. mills) which have to store and transform the product, therefore incurring significant costs before selling the maize flour. The smaller industrial mills (Inacio de Sousa, Herdeiros and Capela) all mentioned that they would have

difficulties in paying 100% immediately, because of this reason.

3.4 Updating and Monitoring

The major work of the Commission has been to register eligible companies and determine quantities to be distributed to these entities upon the arrival of a shipment. However, in an effort to register more companies another pre-qualification tender was opened in June, 1992. This has resulted in more eligible agents being registered and therefore be considered for forthcoming shipments. Approximately 78 entities are now registered throughout the country except for Niassa province.

There appears to be no monitoring from a commercial standpoint whether or not the companies registered have sufficient storage space to warehouse the quantities received. Equally, the transport capacity of eligible firms is not verified. Both the lack of sufficient warehousing capacity and warehousing by individual agents may adversely effect the discharge and subsequent distribution of the product.

Monitoring from a financial standpoint, however, is better and up to date. Except for those companies considered to have a social role, the Commission has indicated that agents that do not pay will not be allocated quantities from forthcoming vessels.

3.5 Major Issues Identified and Conclusions

Discussions with consignees and government officials showed a general agreement that the pre-qualification system was a good transitory step to a more liberal market, although the lack of criteria for the allocation of quantities probably result in cases of "favouritism".

This favouritism may or may not be an issue in terms of the marketing of the maize. In other words, if the maize is being freely sold in the market it may not be important who is distributing larger quantities. The issue becomes important however, if this favouritism begins to create monopolies in the distribution chain; and consequently pushes up prices to the consumer.

Greater transparency might be achieved by increasing the total number of eligible consignees, and distributing cargo to all of these over a series of vessels. Another solution might be to randomly select on a type of "lottery" basis the quantities to be received by each agent.

Another suggestion made by the larger firms, both private and state, is that allocations should be made on the basis of their yearly turnover and the respective fiscal contribution of a company to the Treasury. Clearly here the larger companies are

trying to maintain their dominant role in the sector. Should this type of criteria be introduced it would be very difficult for smaller firms to develop in the wholesale food trade. The larger companies can maintain their market share through other means (ie not through food aid) including the normal commercialisation of food and other consumer goods. The commercialisation of food aid provides an ideal opportunity to support the penetration of an increased number of smaller firms in this activity.

Nonetheless the excessive demand in relation to supply does suggest that some criteria should be established for the allocation of each shipment to overcome the favouritism issue and make the process more transparent. Recommendations on how to deal with this issue will be discussed in the final chapter.

It is worth noting here however, that the demand for maize is driven by the relatively low fixed price to the consignee (was MT 149/kilo until June, 1992 now is MT 262/kilo) versus the open market sale price to the public (between Mt. 600-800/kilo). The low price drives demand up because of the high opportunities for profit.

The introduction in June, 1992 of the higher price for maize may result in fewer companies being interested in the business as profits would fall. Even so, it is believed that demand for future arrivals will continue to outstrip supply which would mean that the establishment of criteria for allocation would still be required.

Important also are studies which have shown that significant quantities of maize are distributed in Maputo via the informal sector. In practice groups of small distributors purchase from wholesalers a quantity of 50 kg. sacks (between 100 and 1000) at a time and sell them using the informal markets. Discussions with the Food Security Project of the National Directorate of Agricultural Economics of the Ministry of Agriculture have indicated that this informal network of distributors could absorb up to 3000 tonnes over a three month period.

Encouraging this informal network in a similar manner to that through which USAID has nurtured the development of APROC may be a way of having more entities and associations participate in the distribution process and therefore minimising windfall profits through increased competition. Suggestions for how this type of distribution procedure could be introduced are presented in the final chapter.

Finally, some donors (EEC) prefer not to use the Commission and are suggesting their own lists of acceptable consignees to the Ministry of Commerce. The point of difference in the selection criteria appear to be primarily related to financial issues and especially the payment of previous food aid countervalue debts. So serious is this payment issue for the EEC, that they will import wheat flour in lieu of grain to avoid consigning cargo to CIM, the state controlled mill.

Chapter 4

RECEPTION OF CARGO AND DISTRIBUTION

4. 1. Introduction

The pre-qualification process basically serves as a register for interested firms that wish to be considered as consignees for forthcoming food aid shipments. As we have seen, there appear to exist no criteria (other than geographic location and payment performance) to determine specific allocations to various firms for specific shipments.

Basically, the Commission decides on consignees and advises Manica (the ships agents) and SGS (the superintendents hired by the Ministry of Finance) to organise the discharge process. The specific mechanism for controlling this procedure is analyzed below.

4.2 Documentation and Information Flows

Once the Commission has decided on eligible recipients and quantities to be attributed, the Ministry of Commerce is required to inform officially the relevant agencies including: the Bank of Mozambique, the Ministry of Finance, SGS, Manica and the respective consignees themselves. A meeting is held inviting all consignees to discuss details of the discharge process.

The consignees then are required to contact the Ministry of Finance via the Department of the Treasury (International Cooperation Department) in order to sign a contract which regulates their responsibilities.

The consignee is required to negotiate with the Commercial Bank of Mozambique the payment of the cargo. Part of this payment is made in cash (50% minimum) directly to the Bank. The Bank of Mozambique then emits a letter of credit for any outstanding amount to the Treasury. (see section 5.4 for more detail)

The consignee is given a copy of the bank receipt and a credential that allows him to go to Manica, the appointed ships agent. Manica provides the consignee a copy of the bill of lading and delivery note.

The consignee is also required to obtain from the National Directorate of Agriculture a phyto-sanitary license. Customs must also be cleared, and this is done through ADENA to whom it is necessary to present the following:

* the phyto-sanitary license
* the Bank credential
* the delivery note from Manica

* the Import License[4]

ADENA then provides the consignee with the Consignment Note of which a copy is sent to SGS.

4.3 The Discharge and Distribution Process

Once all of the documentation is processed and handed to SGS, the consignees are told by SGS a day and time when they may go to the port in order to pick up the cargo. SGS advises the port authorities that a specific consignee will arrive on a specific day, and access is therefore provided.

For the pick-up process, the consignee is required to provide to SGS a list of trucks that will be used in the operation and the names of the respective drivers. SGS gives this list to the chief of police in the port, and this is subsequently sent to the quay staff where the ship is to be discharged.

After picking up his allocated quantity under the superintendence of SGS, the consignee is ~~given a receipt~~ which the driver must present at the port exit.

Various problems have been identified in the discharge of the M/V Lelaps and before the Ministry of Finance signed a contract with SGS. For example, one consignee appeared with small trucks with a 2.5 tonne capacity to pick up cargo. Further, there was no rigorous scheduling of pick-up by the consignees and consequently delays were experienced. Because of confusion in the port area, a difference of 600 tonnes was noted to have been picked up by the wrong consignee leading to claims by those which picked up smaller quantities than they were allocated.

Subsequent to the arrival of the Lelaps, the Ministry of Finance signed a two year contract with SGS. SGS has just handled its first food aid shipment, the OMI Missouri. It appears that the process has run more smoothly. The minimum size truck allowed to enter the port is now 10 tonnes, although even this size has resulted in congestion problems along the quay side. A reported 350 tonnes were distributed incorrectly.

Having cleared the cargo from the port, the consignee is then obliged to distribute the cargo. In some cases there may be a requirement by the Ministry of Commerce to sell to designated entities. For example the EACM is still distributing to a list of retailers on the NSA list. Other restrictions may be imposed in terms of the province of distribution. Some consignees will be required to distribute the goods in Maputo province (vs. the city), Inhambane or Gaza. In the case of products discharged in

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[4] Note that commercial food aid except for edible oil is exempt from payment of customs duties and other taxes.

Beira, distribution is made to the provinces of Sofala, Manica, Tete and in some cases Zambezia.

It is unclear to what degree the Ministry of Commerce requirements are adhered to. There is evidence that some recipients have sold their allocations to other enterprises even before the arrival of the vessel, and the buyers go directly to the port to receive the goods.

Interviews with recipients also indicate that some cargo destined for distribution in the provinces is not even being distributed to intended locations. Instead, the product is being sold in Maputo city itself. While this may not be of concern in pure market terms, (ie. if demand in the provinces exists, eventually someone will take the commercial opportunity and distribute to those zones)[5], the present lack of supply in the provinces considering both the war and the drought may result in an even greater influx of rural populations into urban centres consequently augmenting the food requirements of the cities.

4.4 Major Issues Identified and Conclusions

The reception system is working adequately, but from a logistical and commercial point of view improvements can still be made. There appear to be two key problems that exist. First, there exist too many consignees picking up directly from the vessel what can be considered relatively small amounts. This creates congestion and confusion in the port during discharge. Second, some consignees are not distributing in the provinces requested.

In the first case, and after discussion with port authorities, Manica and SGS, it is recommended that only consignees that have been allocated a minimum of 1000-1500 tonnes should be able to pick up directly from the port. The remaining amount could be discharged and stored by an agent/warehouser contracted for this purpose. Those importers which were allocated amounts below the minimum would be required to pick up their product from the agent's warehouse. In this manner congestion at the port would be minimised and losses probably reduced. It would also ensure that fewer trucks would be allowed in the port which will limit confusion at quayside.

It is important to emphasize that the application of this recommendation would not mean reducing the number of eligible consignees. It simply would better control the direct access to

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[5] There are indications from the Food Security Project working in the Ministry of Agriculture that small scale distributors are coming from the provinces and buying maize in bags in the informal sector for distribution in the respective provinces. The research staff do not know, however, what are the quantities involved or whether they are sufficient to meet demand.

the port area during ship discharge, allowing for quicker turn-around times and greater efficiency. Further, this measure would complement the agreement between USAID and the GRM suggestions that a warehouser/agent be contracted to store maize in the event that large quantities were delivered by USAID over a short period of time or in larger shipments than could be absorbed by the pre-qualified consignees. By using a private commercial agent to manage the storage of the grain, the smaller scale consignees could be guaranteed access over a period of time.[6] The ability to implement this recommendation assumes two related issues have been addressed. First, that the GRM agrees that the costs associated with this arrangement would be passed on to the buyer (ie. small distributor), and second, and related to the former, that the price of maize was liberalised and set at the CIF value.

Further, should the idea of smaller distributors from the informal sector be offered access to stocks (such as is APROC), then these entities would also take delivery via this warehousing agent.

In order to implement this option, the MINCOM may require some technical assistance to launch the tendering for the discharge and warehousing, as well as to inform the small traders that they can purchase quantities from 5 to 99 tonnes at the stipulated warehouse.

The solution to the second problem is more difficult. The Ministry has little capacity to guarantee that cargo allocated to the provinces is actually delivered there. However, it is essential if urban migration is to be slowed to ensure regular food supplies to the provinces and rural centres.

One suggestion is to allocate provincial amounts only to importers who have their headquarters in those provinces. Indeed indications from the Ministry of Commerce are that this practice is already being implemented. However, even this measure does not by any means act as a guarantee for distribution into the provinces, but might perhaps increase the chances. Certificates of delivery might also be used, but past experience indicates that these are easily falsified and the Ministry does not really control the situation, so this solution will probably not improve commercial flows of food aid to needy areas.

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[6] This solution would apply in the short term. In early 1994, silos in Matola will come into use. The silos, financed by KfW (Germany) will have the capacity to store 30,000 tonnes in 16 cells. Off-loading from the ship will be with evacuators at the rate of 1000 tonnes/hour, thus greatly reducing ship discharge time. it is assumed that all future grain shipments will use this facility.

Chapter 5

FINANCIAL CONTROL AND ACCOUNTABILITY OF COUNTERPART FUNDS

5.1 Introduction and Background

The countervalue funds derived from aid donations are considered public resources. Consequently, they are used in estimated expenditures which are included in the government's budget (current and investment expenses). The financing of the budget deficit is highly dependent on the effectiveness of the state in collecting the countervalue funds originating from external financing, particularly the support of the balance of payments, food aid, and the personnel fund. The countervalue funds derived from food aid represent approximately 15% of all countervalue funds collected in cash by the Treasury in 1991 (the remaining part is certified by promissory notes).

The use and application of countervalue funds varies from donor to donor, but in a general manner they all contribute to the state budget. The Ministry of Finance maintains the principle that countervalue funds should be used as freely as possible for general public expenditures, without being specifically committed. Many donors, however, attach conditions to the use of these countervalue funds, which may or may not be adhered to by the state. For the most part, countervalue funds are already being used freely, although the donors do require accountability reports on the real values received.

In the specific case of food aid, the donor community has been more strict in respect to accountability, as well as on the use to which countervalue funds are put. The main procedures adopted by the food aid donors are summarised below.

5.2 Review of Major Donor Requirements

5.2.1 Kingdom of Spain

Spain requires the government to hold a specific account for deposits of countervalue funds. In principle, this account can only be used upon express consent of the donor. Spain also requires that these countervalue funds be used to pay the local costs of some of the projects financed by that country, namely in the health sector. The Ministry of Finance, however, insists that the local currency components of those projects should be included in the Government Budget.

5.2.2 Australia

Australia does not require a specific account for deposit of funds generated by their food donations. However, they require a commitment by the Ministry to finance to cover the local costs of scholarships for students at the "Universidade Eduardo Mondlane" and at the "Instituto Superior Pedagógico" that register in courses that are considered to have "less social impact", but still vital to the development of the country (ex. veterinary). This programme had direct foreign exchange financing from Australia in its first phase, but the reduction in budget expenditures in Australia led to its discontinuation. The required funds amount to MT 250 million per year out of total generations.

As the aid consists mainly of rice, there are pressures from Australia to link the internal price to the international price It is also intended that the consignee(s) of this aid be private, in order to guarantee the expeditious payment of the countervalue funds.

5.2.3 Canada

A specific account is not required, nor is a report on the payment situation. However, a certain value is to be handed over to CIDA - Canadian International Development Agency (local office), to pay some expenses related with the work of Canadian NGOs as well as other small Canadian financed projects. The value to be set aside is MT 1,000 million per year and should be deposited in a CIDA account with the BPD, not later than six months after the arrival of the ship.

5.2.4 France

French cooperation requires that 10% of the countervalue funds be used as a component of the local costs of their projects financed in local currency. One of the problems is that, quite often, the local currency component of these projects is not included in the state budget.

5.2.5 EEC

A specific agreement was signed between the Government and the EEC[7], which establishes the principles for the use of the countervalue funds, as follows:

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[7] Agreement on the Mobilization and Utilization of the Counter-value Funds Deriving from the Projects/Programmes Financed by the EEC, dated April 25, 1990.

a) 60% for the payment of the internal debt to the Central Bank;

b) 30% allocated to emergency activities (via European NGOs, international agencies and national entities), as well as for the commercialization of national agriculture production;

c) 10% to the support of development projects financed by the EEC, as the local currency component.

In general, although these principles do not contradict the objectives defined by the state, given that the funds are to be used essentially within the scope of the budget, it has been difficult in practice for the state to submit justified line items for these expenditures.

In the past there have been no major differences between the EEC and the state in the calculation of the value of counterpart funds to be paid. Recently, however, the absence of accountability reports by the Ministry to the EEC resulted in the interruption of food aid shipments. Consequently, it seems that there has been radical change in the demands of this donor, namely:

- Aid should only be provided to consignees that have no debts to the Treasury. This decision will even include the flour mills themselves;

- Prices have to reflect as much as possible the CIF international prices, in order to avoid elevated profits for private entities.

- The possibility of importing wheat flour instead of whole grain, in order to bypass the need to consign to the mills.

5.2.6 USAID

In respect to USAID, the accountability of funds and their use must adhere to some prerequisites, such as:

- Accountability should be based on the amounts that arrive in the country, irrespective of the amounts received by the consignees;

- Calculations should be made at a minimum on the basis of the FAS[8] price, and not on the basis of the selling prices defined by the state;

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8 Free Alongside Ship

- Selection of the consignees is an internal decision of the country, but private sector involvement is to be encouraged to the greatest extent possible.

- The countervalue payable must be deposited by the government in specific accounts (a specific account for each year aid program) in the name of the Ministry of Finance, within 120 days after the arrival of a ship to a Mozambican port;

- USAID authorises the allocation of these funds to the government budget, particularly for current budgets of health, agriculture and emergency;

It should be noted that the process of preparation by the government of proposals of budgets, their presentation and approval by USAID[9], and the respective issuing of the Implementation Letter, often results in the funds being effectively frozen in the special accounts for many months.

The allocation of these funds is limited to those public sectors with headquarters in the City or Province of Maputo. In practice, the MF submits the forecasted budget, and the related allocation is made every six months. In the case there is a shortage of funds the special account is replenished.

Audits of the uses of any countervalue funds generated by USAID food aid are provided in the "Memorandum of Agreement on Procedure for Deposit, Allocation, and Use of Local Currencies Generated under USAID Financed Assistance Programs", signed between the MF and USAID, on October 18, 1988. However an audit has never been requested by USAID.

As indicated in specific PL-480 food aid program agreements, USAID requires that a part of the countervalue funds be used to finance NGOs active in emergency relive countries. The value that is allocated yearly is approximately MT 2,000 million.

5.2.7 Italy

Italy requires accountability reports for the values generated by the commercialization of food aid. However, this requirement has never been met satisfactorily. The Minutes of the 5th Session of the Joint Cooperation Commission Mozambique/Italy, held on February 1 to 6, 1988, indicate that the countervalue funds should be used primarily to finance the local costs of joint projects, and the remaining part would be allocated to the

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9 Confirmation that the expenses and the sectors are eligible, the harmonization of the source of funds and the budget items.

government budget. It is therefore common understanding that the funds should be used exclusively in projects included in the government budget.

5.2.8 Japan

Japanese donations (rice) should be accounted for up to the minimum value of 2/3 of the FOB value, providing this amount is greater than the official price. The average exchange rate in the month of the signature of the respective agreement is used. Reports are required within 4 years after the signature of the agreement. The utilization of the countervalue funds should be directed to those projects included in the Government Budget with economic and social objectives, as well as food production.

5.3 Values Generated by Commercial Food Aid

The state budget depends heavily on the collection of counter-value funds generated by food and other aid. The following Table shows food aid values collected in 1990 and 1991.

Table 5.1

COUNTERVALUES COLLECTED FROM FOOD AID 1990 AND 1991

	$1X10^9$ METICAIS	
	1990	1991
Paid by consignees	10.0	23.0
Value certified by promissory notes	2.5	5.8
Total generated by food aid (all donors)	12.5	28.8
Total counter-value funds received cash	118.0	159.0

These figures are illustrative of the weight that food aid countervalue funds have in the Budget. In real terms, even if the fixed prices established by the government are used, it is estimated that the countervalue funds generated by food aid can amount to 50 to 60 thousand million per year if all amounts were paid. The total foreseen countervalues received cash for all import support programs in 1992 is MT 250,000 million.

5.3.1 Values in Debt to the State

Due to years of state management of the commercialization system and accountability reporting, the debt of companies to the state in respect to food aid has not yet been established with precision. Estimated values indicate the following debt values on December 31, 1991 (current prices):

TABLE 5.2

OUTSTANDING DEBTS TO THE STATE ON 1991

	$1X10^9$ METICAIS
Debt from IMBEC, EE	25.0 to 30.0
COGROPÀ, EE	12.0
EACM, EE	2.5
CIM	6.0
MOBEIRA	3.0
Total approximate value	53.5

It should be noted that only state owned companies were in debt. No private companies were owing money. Further, of the total commercial food aid received and registered in the MF in 1991, the state sector was the major beneficiary, receiving 80% of total donations in comparison with 20% to the private sector.

5.4 Payment Conditions and Procedures for Food Aid

With the introduction of the pre-qualification system, the payment of food aid altered. Under the terms of the new system the payments are negotiated with the main branch of the "Banco Comercial de Moçambique" (Credit Services) that acts on behalf of the Ministry of Finance - Treasury Department. Identical procedures are also in effect in Beira.

In the specific case of maize, the beneficiaries of food aid pay 50% of the value due in advance. This amount is credited immediately to an account of the Central Bank, payable to the Ministry of Finance (account known as MB-10). The remaining 50% is subject to payment within 90 days. The Commercial Bank of Mozambique charges 0.25% commission over the net value (official price less commission - see below) for its intervention.

In respect to the outstanding amount due, the bank issues a Letter of Guarantee to the Ministry of Finance. To issue this Letter of Guarantee, the bank charges the consignee an 8% annual commission which equals 2% for the 90 days.

The official price of the maize is set by the "Comissão Nacional de Salários e Preços" with two separate levels: a lower price for the mills, and a higher price for consignees who will be selling the whole maize. This price is discounted by a percentage commission which is credited to the consignee to cover the price of transport, clearing and eventual losses of the

consignee from the port to the consignees premises. This commission equals 15% for the mills and 10% for the other consignees. The final price paid by the consignee is therefore the prevailing price established by the Ministry of Commerce less the commission.

In the event that the consignee does not pay the outstanding 50% within the defined period (90 days), the amount owed is subject to interest at the rate commercially available and prevailing at the bank.

5.5 Accounting Procedures for Food Aid Donations

5.5.1 Current System of the MF - Public Debt

The registration of countervalue payments, and consequently those amounts in debt, is made in the Department of Public Debt (MF)[10]. The main instrument for the registration of this type of financing and therefore its inclusion and reflection in the internal monetary system, is the AGREEMENT signed with each donor. The agreement has a number (key number) and all operations are registered under this ~~number in a system~~ established in the MF and the BCM. Consequently, in order to maintain control of the situation of the respective agreements it is necessary that:

a) the agreement be registered in the MF;
b) the commercial banking systems be used for countervalue deposits, and
c) the negotiation of the payment of the counter-value funds be completed prior to the collection of the goods from the port by a consignee.

With the registration of the agreement in the MF, and provided that the subsequent operations are made using the banking system, the MF system is capable of determining:

a) the amount paid in cash by each consignee for each vessel;
b) the value of the pending promissory notes, and the value of those that have expired but were not paid[11];
c) the value of the exemptions (applications of the public sector and grant agreements)[12];
d) credits offered by the Treasury (retrocession

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10 Department created in 1986 in National Directorate of Treasury

11 The utilization of the promissory notes was abandoned by the MF in April, 1992, but those that are still awaiting payment remain on the books.

12 Ex. Donations to education or health sector. In this case there are a registration on Books, but there aren't cash payment.

agreements or credits granted)[13].

In order for the control system to function well, it is necessary that all documentation indicates the number of the agreement (key number), and the name of the vessel be clearly stated.

5.5.2 Information Required by the Donors

Usually the donors expect to receive quarterly information concerning collected amounts countervalue and/or outstanding debts on a ship by ship basis.

In the case of USAID the procedures are specific. Thus the MF is obliged to deposit in special accounts the amounts that correspond by the agreement to the FAS value of food aid. Therefore, the following amounts must be deposited in the special accounts:

- Amounts actually received by the Treasury, and
- Amounts still in debt to the Treasury. These amounts include any implicit subsidies granted by the state by authorising a lower official price to consignees than the FAS value.

Due to the problems of non-payment by some consignees, the MF has been required to make deposits in the special accounts to meet, the requirements of the Agreement with USAID, even while still awaiting payment from the companies. Also, the Treasury must also deposit any amounts related to the implicit subsidy to the consignees.

The reports required by USAID, as well as the information on food aid countervalues provided to the donor community in general, are prepared by the Department of International Cooperation (DCI), which is part of the "Direcção National do Tesouro" (Treasury).

Usually the information provided for each ship comprises:

- The list of consignees;
- Amounts of cargo delivered and any losses;
- Amounts of countervalue transferred to the Treasury and commissions applied;
- Collected amounts, those in debt and respective explanations;
- Utilisation of countervalue funds when applicable.

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[13] Ex: The payment of countervalues in same cases, like the Railways, are negotiated directly with Treasury Department in special conditions of grace period of payment and lower interest.

The financial information is collected by the Department of Public Debt (DPD). However, as the registration in the DPD is based on the total amounts agreed to in each agreement, in most cases involving several vessels (as in the cases of EEC and USAID), the final information provided to some donors needs complementary additional work (ex: broken down by ship).

As indicated several difficulties have been encountered in the preparation of information for presentation to the donor community. These include:

- Payments of countervalue by consignees being credited to the wrong accounts;
- the slips from the Bank don't mention the applicable agreement, which makes identification of the proper account to be credited more difficult;
- Delays in the payment of promissory notes;
- Absence of information in respect to the ships off-loaded in Beira.

Once received, however, the DCI prepares the information in a spreadsheet[14] form (see annex 2). Even so, this information is not distributed regularly to all of the donors. A detailed analysis of the information however, shows that delays exist in compiling the data in the MF, and in the Bank of Mozambique itself.

5.6 Situation in the Port of Beira

Whilst it is not difficult to collect information, or investigate the problems associated with incomplete data in respect to Maputo[15], considerable delays concerning information of the payment of counter-value funds occur in respect to transactions on Beira. The Ministry of Finance in Maputo does not seem to have adequate records concerning these transactions particularly related to the percentage of the countervalue paid in advance, and any outstanding or deferred amounts. These delays are due in particular to poor communication between the Commercial Bank of Mozambique in Beira and the branch here in Maputo. Indeed it seems that information is only sent when the money is being transferred to Maputo, which in many cases is weeks after the money has been deposited in Beira.

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[14] Excel programme is used.

[15] When the companies are based in Maputo, the negotiations are made with the Branch of the Commercial Bank of Mozambique in Maputo, irrespective of the port of discharge.

5.7 Review of the Reports on the Vessels "Lelaps" and "Missouri"

Since the introduction of the pre-qualification system, two USAID maize vessels have been discharged, the Lelaps and the Missouri. In order to assess if the new qualification system is working in terms of getting consignees to pay quickly, the two cases are analyzed separately below.

5.7.1 Lelaps

The ship Lelaps off-loaded 27,340 tons in Maputo and Beira, between November 14 and December 6, 1991, as per the SGS report. The quantity that was reported by MF as delivered and therefore owed to the Ministry of Finance amounts to 26,511.75 tons representing a difference of 828.25 tonnes. The countervalue for this difference must be paid into the special account by the Ministry of Finance itself, while the consignees are responsible for paying the reported landed amount.

The amounts owing in respect to this shipment are presented in Table 5.3.

TABLE 5.3

AMOUNTS PAID AND DUE FOR M/V LELAPS, (NOV/DEC.1991)

	(METICAIS)
- Gross value (quant * official price)	3,747,910,750
- Commissions	414,589,075
- Net value	3,333,321,675
- Down payment	(611,632,400)
- Payment of promissory notes	(2,150,170,450)
- Amount still outstanding	571,618,825

The outstanding amounts in debt indicated in the files of the DCI are not up to date. Consignees exist[16] that have already paid the values still shown as in debt, but the respective amortization has not yet been registered. Notwithstanding the lack of internal registration by the MF, consignees do submit proof of payment to the Commercial Bank of Mozambique. Of the amounts in debt, according to the MF, the two

[16] For example: "Inácio de Sousa".

state mills, MOBEIRA and CIM, have confirmed debt of MT 268,200,000 and MT 71,221,500 respectively. CIM, however, indicated that it has already paid its debt with the MF in respect to the Lelaps.

5.7.2 Missouri

This vessel started off-loading in the port of Maputo on May 6, 1992. The records with the MF indicate that 47,250 tons were donated and SGS inspections confirmed that 46,952.41 arrived. Of this amount, 32,500 were destined for off-loading in Maputo and the remainder for Beira. The amounts are presented in Table 5.4.

TABLE 5.4
AMOUNTS PAID AND DUE FOR THE MISSOURI, (JUN.1992)

	(METICAIS)
- Gross value (quant x official price)	6,594,206,961
- Commissions	738,430,982
- Net value	5,855,775,978
- Down payment	2,687,331,060
- Amount still outstanding	3,168,444,918

An analysis of the records available show the following figures:

- Nine of the thirty two consignees paid 100% cash down payments. These firms included:

  - J. MARQUES DE ALMEIDA
  - APROC
  - COGROPA
  - LALGY & FILHOS
  - ALFREDO LUÍS E HERDEIROS
  - GAZA COMERCIAL
  - DILISHAIL
  - ESEP AMUGY
  - MAXIXE COMERCIAL

- The following firms paid 50% down payment:

  - INÁCIO DE SOUSA
  - CIM
  - UNIVERSAL COMERCIAL
  - ESMAIL MAHOMED
  - EDUARDO DIAS CAPELA
  - MANUEL NUNES

- EACM paid only 30% down payment.

- As of June 23, 1992, There is no information available as yet in Maputo, in respect of the grain off-loaded in Beira.

It is clear that with respect to the grain destined to be sold in the market as whole maize, there appear to be no difficulties in paying in advance. This is most probably explained by the high demand for maize as a basic food requirement as well as the price difference between the official food aid import price set by the government and the open market selling price. Indeed even though the official prices are supposed to be applied throughout the marketing chain, in practice it appears that many entities are not respecting the fixed prices and are buying/selling at much higher prices. Those who do adhere to the official prices seem to be larger private firms and state firms,[17] although to what degree even these entities respect the fixed rates is not quantifiable.

The issue of consignees benefiting from the difference between the official price they pay and the open selling price was further complicated during the discharge of the Missouri. In this case the official prices changed during the discharge process. Therefore, consignees were charged countervalue at the old official price, but were able to sell at the new price established in June. Even if the companies had followed strictly the official table, a difference between the new selling price and the old buying price of MT 116 per kg (MT 234 - MT 118) for the mills and of MT 113/kg (MT 262 - MT 149) for the traders is noted. This represents an automatic 97% and 76% margin for the mills and wholesalers respectively. These differences reverted directly in favour of the consignee. For the entire shipment, a minimum extra profit of approximately MT 1,300 million was gained by the consignees.

While it is not the objective of this study to examine in detail the situation of prices some comments concerning effects of the price structure on marketing will be discussed in the final chapter.

Finally, we would note that of the total cargo off-loaded from the Missouri, 39% was consigned to state sector entities while 61% was consigned to the private sector.

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[17] In the state firms there is less ability for the company to manipulate prices, although it is quite possible that the official sale values are recorded in the accounts while individuals working at the firm may be benefiting selling to certain clients.

5.8 Major Issues Identified and Conclusions

The issue of countervalues raises some particular concerns in the area of accountability and payments. In respect to accountability, it is clear that there has to be better communication between the MF and the Commercial Bank of Mozambique. To facilitate better control by the Treasury (MF) it is suggested that all information flowing from the bank to the MF note both the agreement number and the name of the ship. This will make the task of the MF in respect to reporting to the donors much easier.

In order to reduce any delays and to establish some procedural order in the accounts system applied to food aid, it is suggested that the balance sheets be closed on the 25th day of each month, and distributed by the 30th to:

- the Department of Food Security (Ministry of Commerce);
- all donors - to allow for precise questions to be raised.

In order to facilitate any possible audits by respective donors of food aid, it is also suggested that a dossier be prepared for each vessel, with a photocopy of the respective slip showing financial flows to the treasury.

In addition and considering the amounts involved, and the above proposal to report on a monthly basis to donors, it is suggested that a faster communication system be considered between Beira and Maputo. Irrespective of the transfer movements between Beira and Maputo, a telefax communication of the dates and amounts paid to the Beira branch by the consignees should be established. Such direct communication between the DPF and the MF could be sent concerning the situation of payments, since a similar pre-qualification commission to the one existing in Maputo (MICOM/"Direcção Provincial de Finanças"(DPF)/BCM), operates in Beira.

The issues of payments and specifically the amount of the down payments should be carefully studied. Indications from interviews with mill managers are that the mills would seem to be unable to pay 100% upon receipt of the product, due to the fact that they must store the product for period corresponding to the milling capacity. For example Inacio de Sousa has an installed capacity of 1500 tonnes per month. If they were to receive 4500 tonnes in one shipment they would only be selling part of that product three months after receipt. The cost of capital is therefore very high. It is therefore suggested that if supply of food aid maize prices remains irregular so that stocking is required, mills should continue to benefit from the system of 50% down payment and the remainder paid within 90 days.

Finally, and in consideration of the high profit margins being made by entities that are not respecting the official prices, it is suggested that the issue of price be reviewed in its entirety. Studies show that the public is purchasing food aid maize and its products in the open market at much higher prices than the official ones. The application of a more internationally determined rate would therefore probably only minimally affect the final price to the consumer.

It is clear that the government will have to continue to establish the initial selling rate to consignees for food aid. Thereafter, however, the price can be freed. All costs such as transport losses which are currently being deducted from the official price via "commissions" should be removed, and such costs should be passed on to the consumer in the final price.

Chapter 6

CONCLUSIONS AND RECOMMENDATIONS

The principal finding of this study is that the Pre-Qualification system is working reasonably well, and represents a step towards further liberalisation of the commercial food aid distribution system. From the experience of the Lelaps and the Missouri, we can conclude that greater quantities are being distributed by private firms.

The success of the programme can be measured by the increased number of entities now considered as potential consignees of food aid, and the considerably improved record of payment of countervalues in the prescribed times.

It is believed, however, that further improvements can be made to this system, which will continue to enhance moves towards increased private sector involvement and general market liberalisation. It should be noted that these improvements should be implemented in the immediate to short term future if they are ~~to have impact. The~~ aim of these suggestions is to move toward a fully liberalised food aid market which reflects international prices, and where the government is no longer directly involved in the distribution of commercialised food aid.

These potential improvements are presented as recommendations considering the findings outlined in the earlier chapters.

6.1. Key Issues and Recommendations

6.1.1 The Pre-Qualification Process

The commission set up to implement the pre-qualification procedure is working relatively well. The continuing need for pre-qualification seems indicated in the foreseeable future to ensure that one or two large private commercial entities do not create monopoly situations for themselves in a liberalising market. The Commission can therefore act as an "honest-broker" in the allocation of amounts between registered entities.

The role of the commission in respect to participation and selection of consignees should focus therefore on two aspects: enlarging the list of potential consignees; and ensuring equal opportunities to those registered firms to receive cargo.

It is important to note that increasing the list of potential consignees does not mean that each entity on the list will receive cargo from each vessel. Rather the role of the Commission would be to balance the list of requests against past receipts and performance on payment. In this manner, the commission would determine which pre-qualified firms should receive a consignment from each vessel, and divide individual

vessel consignments amongst a reasonable number of beneficiaries.

As noted in chapter 3, there appear to be no criteria concerning the allocation of quantities on a vessel-by-vessel basis. Increasing the number of consignees and allocating to them on an alternate vessel basis will tend to limit (though not necessarily remove) the "favouritism" issue. Another possibility would be to allocate quantities on the basis of warehousing capacity. This however, is not necessarily a good indicator as companies could lease warehouses if required.

Finally, an analysis of the formal and informal distribution network at least in Maputo city suggest that mechanisms should be put in place so that on average 1000 tonnes of food aid maize per month is made available to sell directly to small distributors. This stock would be guaranteed in a similar way that stock is currently guaranteed to APROC. Small distributors would be able to pick up on a cash basis at a dedicated warehouse. Allocation directly to these smaller entities would have the tendency to reduce opportunities for excessive profit margins from larger commercial wholesalers and stabilise prices by further broadening market participation. The financial implications of this process are outlined below.

In summary then, the study team recommends:

* The pre-qualification process continues in order to ensure that monopolies of large private wholesalers do not emerge.

* More companies are registered as potential consignees, by continuing the possibility to register firms. A campaign (perhaps via radio) be launched to encourage the registration of provincially based firms.

* The selection of consignees on a vessel-by-vessel basis take into consideration quantities previously received and payments made. Across several vessels cargo should be distributed between consignees so that all registered entities that request cargo receive consignments. However, the number of consignees per vessel may not cover all the requests. A lottery system could be used to randomly allocate quantities to the consignees.

* An average of 1000 tonnes per month should be reserved for direct sale on a first come first served cash basis to small distributors, via a warehousing agent. This programme would begin in Maputo but if successful could be extended to Beira in the future.

6.1.2 Reception of Cargo and Distribution

The reception and distribution of the consignments is encountering two main problems. First, there are too many

consignees picking up directly from the vessel. Second, it appears that much of the cargo allocated for the provinces is not reaching those destinations.

In order to limit congestion problems and losses and maximise ship turn around time, it is suggested that a minimum quantity be established for direct pick up by consignees. It is recommended that this minimum amount be 1000 to 1500 tonnes. Smaller consignments would be discharged and cleared by an independent warehousing agent. Consignees allocated amounts between 100 tonnes (the minimum allowed) and the cut-off level would pick up cargo from this warehousing agent. At the same time, should there be insufficient requests by potential consignees for a particular vessel, the remaining amounts could also be discharged by the warehousing agent and stored pending the sale of the maize.

Small distributors for whom 1000 tonnes per month will be reserved would also pick up from this warehousing agent. These small distributors do not have to be registered in the Ministry of Commerce. It is suggested that they be able to pick up between 5 and 99 tonnes. All sales would be cash sales and no credit would be given.

The solution to the second problem is more problematic. It is hoped that the allocation to the small distributors will assist smaller provincial distributors in playing a larger role in getting the cargo to the provinces. Allocating cargo for provincial distribution only to firms that have their headquarters in those provinces might also increase probability of cargo reaching the destination. Some form of control could also be implemented by the Ministry of Commerce, although past experiences show that this is not very effective.

In summary then, recommendations at this level include:

* Only consignees allocated in excess of 1000/1500 tonnes would be able to receive directly from the vessel.

* A warehousing/clearing agent be contracted to handle the discharge and storage of the remaining amounts and any unlocated amounts. The agent will not be the owner of the cargo. The Government will continue to own the cargo until it is sold. Ideally, this agent would be appointed after a competitive tender for services had been launched. Criteria of selection should be:

  a) sufficient warehousing capacity
  b) sufficient transport capacity
  c) recognized experience in the area
  d) the selected entity would accept responsibility for all looses.

Responsibilities would include:

a) discharge from vessel
b) transport to warehouse
c) off-loading in warehouse
d) storage; and fumigation if necessary
e) loading ontc consignees trucks.

* In respect to the small distributors, the contracted agent would also be responsible for collecting money for sold quantities and depositing this in an indicated account at the Bank of Mozambique.

* Consignees that had been allocated amounts below the minimum level, would pick up their cargo from the warehousing agent. All costs of the discharge and storage would be passed onto the consignee. It is expected that similarly, all costs related to the administration of the cargo allocated to the small distributors would likewise be passed on. The costs involved in this latter transaction are assumed to be higher than for just discharge and storage as the agent will have to collect, account for and deposit monies on behalf of the state. Note that this option is feasible if the GRM agree to liberalise the price structure.

* Technical assistance be provided to the DNCI - MINCOM to help them tender the discharge and warehousing contract, as well as to design an information dissemination programme to advise small distributors that they could purchase food from this warehouse.

* Cargo destined for the provinces should whenever possible be consigned to firms who have their head offices in those provinces. This will not ensure, but will perhaps improve distribution to the provinces.

6.1.3 Financial Control and Accountability

The payment of counterpart funds has improved with the introduction of the new system. However further improvements can be made in two main areas:

* Down payment requirements
* Reporting and accountability

In respect to down payment requirements, the MINCOM has suggested that it will give preference to those firms which can offer 100% payment in advance. However, it is suggested that while supply is irregular this rule not be applied to the mills. Mills are often required to store stock, because of the irregularity of supply. In may cases this stock will represent

several months of milling capacity. Consequently, they have to keep allocations in storage until they transform the product into flour and sell it. Requiring the mills to pay 100% of the value would therefore have drastic cash flow consequences for these entities. Wholesalers on the other hand have no need to store the grain and can sell it immediately. It is therefore recommended that the mills continue to be extended the facility of paying 50% down payment and the remainder in 90 days.

Should supply become more regular and access to additional product (ie. national or additional quantities of food aid) be available then this requirement would not be necessary. At that time, the mills would purchase their requirements on an as needs basis. Considering the quantities that USAID will be importing in the 1992/1993 period this supply stability may be achieved.

Allocation of bulk maize can be based on those entities that pay 100 % up front. However, it should be noted that this requirement may deter new and smaller firms from competing in this market. For example a newly participating firm might not have the same fast turn-around distribution networks that existing consignees have. Therefore, some facility could continue to exist for those smaller wholesalers ~~to pay 50% down-~~ payment and the remainder within 90 days. After their first or second shipment this advantage could be removed.

In respect to reporting and accountability, it is important that better communication exist between the Bank of Mozambique and the Ministry of Finance. This would be facilitated by two things. First that all communication between the two make reference to the Donor agreement and to the vessel. Second, that a monthly report be prepared by the Ministry of Finance on the 25th of each month and distributed by the 30th to other GRM entities and the donors reconciling all payments and accountability between the BM and the MINFIN.

Within the Ministry of Finance, reporting and reconciliation should also be improved between departments. For example the amounts registered in the Treasury Department of Public Debt account for the net values of each operation on the basis of the agreements signed with the donors. The information compiled by the Department of International Cooperation is more complete, broken down by donor, consignee and vessel. In any case, the Public Accounts do not reflect the real indirect costs assumed by the Treasury which include:

* the commissions paid to the consignees
* losses
* the implicit subsidy by setting prices below the FAS price
* interest on payments which are in arrears

Finally, the state continues to apply a commission which is discounted from the owing price by the beneficiary and which covers transport and losses. This explicit subsidy should be removed and reflected in the selling price along the distribution

chain.

In summary main recommendations in this area include:

* Give preference in general to wholesalers who pay 100% cash up front. Mills should still benefit from the system of 50% down payments and the remainder in 90 days while there continues to exist no regular supply to the market. Allow first time consignees to benefit from the delayed payment scheme in order to limit financial barriers to entry while establishing distribution networks.

* Improve communication between the Bank and the Ministry of Finance by making reference to donor agreements and vessels.

* Provide monthly reports to government officials and donors by the 30th of each month.

* require Beira main branch of the BM to send monthly reports of payments.

* Have the Ministry of Finance to reconcile the reports of the Department of Public Debt and that of the Department of International Cooperation.

* Abolish the commission system to consignees. Have prices reflect costs.

6.1.4 Other Considerations

Although it was not the specific task of this evaluation to examine the impact of price on the distribution process, some conclusions on the price issue can be drawn from the study.

Despite the fact that new prices have recently been set by the state, they are still considerably below international levels. In fact, if one takes into account the devaluation of the metical during the time from which the old price was set and the initiation of the new price, it can be concluded that in US dollar terms the price has remained virtually static.[18]

This artificially low price to the wholesalers is not necessarily being passed on to the consumer. Rather, indications are that substantial margins are being added on resulting in considerable profits being made by some of these commercial wholesalers.

While no analysis of pricing issues was undertaken by the team, it is suggested here that increasing the official price of sale to the wholesalers and the liberalization of the price from

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[18] The old price was Mt 149 or .09 cents per kilo. The new price is now valued at Mt 262 or .10 cents per kilo.

then on would have little effect on the final consumer price. In other words, the profit to the wholesaler would be cut, not the price to the consumer increased.

Inordinate price increases to the consumer will probably be checked by two additional "competition" factors: the price of alternate or substitute food stuffs such as rice, and the ability to import maize commercially and/or produce it nationally. Should the price rise too much, consumers will move to the preferred consumption of rice. Equally, if some wholesalers try to impose very high profit margins, others will be able to compete by importing commercial maize. Recent market surveys in Maputo have shown that US maize meal (ie flour) can be imported bagged at a cost of USD 195/tonne C&F. This represents a cost of Mt. 526/kilo. Current subsidised maize flour prices in Maputo are Mt 460.

In conclusion then the team strongly recommends that prices be reexamined by the government and set at levels more compatible with international standards. Prices should only be fixed in the first instance (ie the price from ship to wholesaler or mill) and freed from that point on.

AREA	IDENTIFIED ISSUES	RECOMMENDATION
Pre-Qualification Procedure	* commission is required to ensure a few companies do not assume a monopoly position. * there are still too few entities participating in the process to ensure competition * there are no criteria for the allocation of quantities	* get as many companies to register as potential consignees. Ensure allocations are made over a number of vessels to these companies * payment can remain a criteria. However, increasing no. of potential consignees will also limit "favouritism"
Marketing and Distribution	* state still too involved in distribution * too ~~many small~~ consignees are picking up at the port. * cargo being sold in Maputo city and not getting to the provinces.	* control geographic distribution only. Allocate provincial amounts to firms with head offices ~~in provinces~~. Look at ways of providing incentives for bd. distribution * encourage distribution by small entities
Accountability and Payment	* not enough communication between MF and Bank * no regular info coming from Beira * mills would have problem if they were required to pay 100% down payment * low prices mean that those not adhering to the official prices are making profits.	* name agrement and vessel on correspondence. Have monthly reporting. * Have monthly report * mills only pay 50% with 90 days to settle balance. Same could apply to small wholesalers * raise fixed price to consignees. Liberalise price down the distribution chain.

ANNEX 1

Distribution by Consignee, Geographic Area
and Quantity - Lelaps and Missouri

COMMERCIAL FOOD AID DISTRIBUTION ON 1991

VESSEL	CONSIGNEE	N° REF	PORT	DATE ARRIVAL	TYPE PROD	QUANTITIES GRANTED	QUANTITIES ARRIVAL	QUANTITIES TOTAL	% DISTRIBUTED
VITALUCK	CIM	18 91	MAPUTO	24 Mar 91	TRIGO	6 000 000	6 000 000		
AVE	CIM	23'91	NACALA	27 Mar 91	TRIGO	3 500 000	3 500 000		
STELLA LYKES	CIM	44/91	MAPUTO	19 Jan-91	MILHO	8 766 423	8 488 350		
O SACRAMENTO	CIM	25'91	MAPUTO	17 Mar 91	MILHO	5 000 000	4 996 810		
TONSON LYKES	CIM	62 91	MAPUTO	20-May 91	MILHO	3 000 000	3 000 000		
ASHLAY LYKES	CIM	52'91	BEIRA	28 May 91	MILHO	5 000 000	5 000 000		
MAJORY LYKES	CIM	61 91	MAPUTO	28 May 91	MILHO	7 000 000	7 000 000		
ASHLAY LYKES	CIM	50'91	MAPUTO	20-Jun 91	MILHO	5 000 000	4 988 279		
P OF TEXAS	CIM	70/91	MAPUTO	19 Oct 91	MILHO	7 000 000	7 000 000		
YARI	CIM	60 91	NACALA	23 Apr 91	TRIGO	2 560 600	2 560 600	52 534 039	23,24
BANGLA MAYA	COGROPA	64'91	MAPUTO	30-Jul 91	ARROZ	2 150 000	2 150 000		
URANEA	COGROPA	30'91	MAPUTO	30-Mar 91	FEIJAO	5 388 000	4 882 350		
SEA	COGROPA	41 91	MAPUTO	31 Mar 91	ARROZ	7 000 000	6 810 350		
HEROS PAIKA	COGROPA	29 91	NACALA	10-Apr 91	ARROZ	1 500 000	1 488 249		
ADMIRAL	COGROPA	42 91	MAPUTO	11 Apr 91	ARROZ	6 000 000	5 930 164		
HEROS PAIKA	COGROPA	40 91	BEIRA	20-Apr 91	ARROZ	2 337 350	2 337 350		
KASSABA	COGROPA	47 91	BEIRA	28 Apr 91	ARROZ	3 500 000	3 337 350		
KASSABA	COGROPA	48 91	NACALA	1 May 91	ARROZ	2 530 000	2 525 000		
BARBARA D	COGROPA	66 91	MAPUTO	15 May 91	FEIJAO	1 045 000	1 045 000		
KOSTRAMA	COGROPA	54'91	MAPUTO	15 May 91	OLEO	2 000 000	2 000 000		
BARBARA D	COGROPA	55'91	BEIRA	1-Jun-91	FEIJAO	[illegible] 000	900 000		
BARBARA D	COGROPA	56'51	MAPUT	11 Jun-91	FEIJAO	737 000	737 000		
LOUISE LYKES	COGROPA	31'91	BEIRA	4-Mar 91	MILHO	5 000 000	4 992 682		
O SACRAMENTO	COGROPA	26 91	MAPUTO	17 Mar 91	MILHO	3 000 000	2 570 000		
O SACRAMENTO	COGROPA	26 91	MAPUTO	17 Mar 91	MILHO	5 000 000	4 959 800		
SETELLA LYKES	COGROPA	45 91	MAPUTO	29 Apr 91	MILHO	9 010 773	7 917 222	[illegible]	
ELIZABETHY	COGROPA	51'91	BEIRA	28 May 91	MILHO	5 000 000	5 000 000		
P OF TEXAS	COGROPA	68/91	BEIRA	27 Oct 91	MILHO	3 500 000	3 500 000		
CATHARINA	COGROPA	34 91	BEIRA	30-Jan 91	OLEO	489 000	513 160		
MITO	COGROPA	11 91	MAPUTO	1 Feb-91	AÇUCAR	2 450 000	2 450 000		
W ULBRICHT	COGROPA	35 91	MAPUTO	26 Mar 91	OLEO	407 000	381 940		
NUOVA AFRICA	COGROPA	43 91	MAPUTO	10-Apr 91	ACUCAR	1 600 000	1 600 000		
RAWN BANK	COGROPA	49/91	NACALA	15 Apr 91	ACUCAR	530 000	500 000		
MERCANTE PRINCE	COGROPA	57 91	BEIRA	12 May 91	ARROZ	873 000	873 000		
RAWN BANK	COGROPA	58 91	NACALA	14 May 91	ARROZ	582 000	527 822		
UZUNUG	COGROPA	39 91	MAPUTO	2 Apr 91	ARROZ	11 447 000	11 447 000		
VIA FERROVIARIA	COGROPA	66'91	BEIRA	21 May 91	MILHO	5 060 000	5 060 000		
BARBARA D	COGROPA		BEIRA		FEIJAO	1 608 150	1 559 150		
P VOREX	COGROPA		MAPUTO		OLEO	1 000 000	1 000 000		
SHAULA	COGROPA		BEIRA		FEIJAO	278 000	278 000		
ASHLAY LYKES	COGROPA		MAPUTO	28 May 91	MILHO	5 000 000	4 973 450		
ASHLAY LYKES	COGROPA		MAPUTO	31 Oct 91	MILHO	3 000 000	4 003 110	96 349 249	43 51%
BANGLA MAYA	EACM	65 91	MAPUTO	30-Jul 91	ARROZ	3 000 000	3 000 000		
P OF TEXAS	EACM	71/91	MAPUTO	19 Oct 91	ARROZ	5 000 000	4 743 450		
MITO	EACM	36 91	MAPUTO	1 Feb-91	AÇUCAR	3 000 000	2 804 000		
BARBARA D	EACM	46/91	MAPUTO	26 Apr 91	FEIJAO	1 000 000	1 000 000		
MAN BRIDGE	EACM	33 91	MAPUTO	26 Apr 91	OLEO	611 000	611 000		
ASHLAY LYKES	EACM	80/91	MAPUTO	31 Oct 91	MILHO	2 000 000	1 771 705		
P OF TEXAS	EACM	81/91	MAPUTO	19 Oct 91	MILHO	3 006 000	3 006 000	16 936 155	7,49%
VIA FERROVIARIA	IRMAOS PINTO	38 91	BEIRA	26 Feb-91	MILHO	7 000 000	7 000 000		
RODOV	IRMAOS PINTO	79/9	BEIRA	7 Oct 91	MILHO	1 050 000	9[illegible] 670	7 968 670	3 5[illegible]%
VIA FERROVIARIA	MAN NUNES	37 9	MAPUTO	26 Feb-91	MILHO	13 000 000	13 000 000	13 000 000	5,75
INACIO DE SOUSA	ASHLEY LYKES	78/91	MAPUTO	31 Oct 91	MILHO	2 000 000	2 000 000	2 000 000	0,86%
AVE	MOBEIRA	20 91	BEIRA	10-Mar 91	TRIGO	6 500 000	6 480 000		
VITALUCK	MOBEIRA	22 91	BEIRA	14 Apr 91	TRIGO	6 500 000	5 596 400		
P OF TEXAS	MOBEIRA	69/91	BEIRA	27 Oct 91	MILHO	2 000 000	2 000 000	14 076 400	6,23%
IKAN ACAPULCO	SOCIMOL	74/91	MAPUTO	2 Oct 91	TRIGO	9 600 519	9 600 519		
AVE	SOCIMOL	16 91	MAPUTO	23 Feb-91	TRIGO	4 000 000	3 823 600		
VITALUCK	SOCIMOL	19 81	MAPUTO	24 Mar 91	TRIGO	4 000 000	3 616 000		
VITALUCK	SOCIMOL	21 91	MAPUTO	16 Apr 91	TRIGO	5 900 000	4 115 000	21 155 119	9 36%
						231 916 815	226 019 632	226 019 632	100 00%

STATE SECTOR OR UNDER STATE CONTROL	*181 895 843*	*80%*
PRIVATE SECTOR	*44 123 789*	*20%*

Information from MF (17-Jun-92)

VESSEL LELAPS - DISTRIBUTION

CONSIGNEE	PORT	QUANTITIES (Kgs)		%
		GRANTED	ARRIVAL	OF TOTAL
CIM	MAPUTO	3 500 000	3 500 000	13,20%
CITY STORES	BEIRA	100 000	100 000	0,38%
COMERCIO GERAL	MAPUTO	3 600 000	3 600 000	13,58%
CONCORD INTERN	MAPUTO	100 000	100 000	0,38%
DIONISIO ALMEIDA	MAPUTO	2 100 000	2 100 000	7,92%
ESEP AMUGY	INHAMB	620 000	620 000	2,34%
ESMAIL MAHOMED	MAPUTO	1 020 000	1 052 000	3,97%
EURAGEL	MAPUTO	3 500 000	3 500 000	13,20%
INACIO DE SOUSA	MAPUTO	1 500 000	1 500 000	5,66%
IRMAOS PINTO	BEIRA	2 000 000	2 000 000	7,54%
JOSE F.M. ALMEIDA	MAPUTO	1 200 000	1 200 000	4,53%
MOBEIRA	BEIRA	1 700 000	1 700 000	6,41%
UNI GER COOP	MAPUTO	5 000 000	5 000 000	18,86%
UNIVERSAL COMERCIAL	MAPUTO	1 400 000	539 750	2,04%
		27 340 0[illegible]	26 511 750	100,00%

STATE SECTOR OR UNDER STATE CONTROL	*5 200 000*	*(2 consignee)*	*20%*
PRIVATE SECTOR	*21 311 750*	*(12 consignee)*	*80%*

Information from Ministry of Finance (17-Jun-92)

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VESSEL MISSOURI - DISTRIBUTION

CONSIGNEE	DESTI-NATION	QUANTITIES(Kgs)		% OF TOTAL
		GRANTED	ARRIVAL	
ALFREDO L.E HER.	GAZA	500 000	500 000	1,06%
APROC	MAPUTO	3 000 000	3 000 000	6,39%
CASA BEGA	BEIRA	1 000 000	1 000 000	2,13%
CIM	MAPUTO	6 504 000	6 504 000	13,85%
CITY STORES	BEIRA	500 000	500 000	1,06%
CO ROPA	MAPUTO	2 845 000	2 846 000	6,06%
C ROPA	BEIRA	1 500 000	1 500 000	3,19%
COMERCIO GERAL	GAZA	2 000 000	2 000 000	4,26%
DILISHAIL DIST	GAZA	750 000	750 000	1,60%
E A C B	BEIRA	700 000	700 000	1,49%
EACM	MAPUTO	5 100 000	5 100 000	10,86%
EDUARDO D C P	GAZA	750 000	750 000	1,60%
ESEP AMUGY	IMHAMB	500 000	500 000	1,06%
ESMAIL MAHOMED	MAPUTO	500 000	500 000	1,06%
EURAGEL	MAPUTO	2 500 000	2 500 000	5,32%
GAZA COMERCIAL	GAZA	250 000	250 000	0,53%
INACIO DE SOUSA	MAPUTO	3 000 000	3 000 000	6,39%
IRMAOS PINTO	BEIRA	650 000	650 000	1,38%
J MARQUES ALM	GAZA	500 000	500 000	1,06%
J MARQUES ALM	GAZA	500 000	500 000	1,06%
LALGY & FILHOS	MAPUTO	500 000	500 000	1,06%
LUIS FRANCISCO	BEIRA	1 500 000	1 500 000	3,19%
MAFUIA COMERCIAL	BEIRA	1 750 000	1 750 000	3,73%
MANUEL N INES	IMHAMB	1 250 000	1 250 000	2 66%
MAR AZUL	BEIRA	2 600 000	2 605 015	5 55%
MAXIXE COMERCIAL	IMHAMB	300 000	300 000	0,64%
MOBEIRA	BEIRA	1 850 000	1 54 1 395	3,30%
MOC INDUSTRIAL	BEIRA	1 000 000	1 000 000	2,13%
POBRE GENTE	BEIRA	1 000 000	1 000 000	2,13%
SOC MERCANTIL	BEIRA	500 000	500 000	1,06%
ULTRAMAR COM	BEIRA	450 000	450 000	0,96%
UNIVERSAL COM	MAPUTO	1 000 000	1 000 000	2,13%
		47 250 000	46 952 410	100 00%

STATE SECTOR OR UNDER STATE CONTROL	*18 197 395*	*(5 consignee)*
PRIVATE SECTOR	*28 755 015*	*(24 consignee)*

Information from Ministry of Finance (17-Jun-92)

ANNEX 2

Situation of Payments by Consignee

ACCOUNTABILITY - VESSEL MISSOURI

(METICAIS)

CONSIGNEE	DESTI-NATION	QUANTITIES (Kgs)		FIXED PRICE	GROSS VALUE	COMMISSION		DUE AMOUNT	INICIAL PAYMENT			DUE AMOUNT TO TREASURY
		GRANTED	ARRIVAL			AMOUNT	%		AMOUNT	DATE PYMT	%	
J MARQUES ALM	GAZA	500 000	500 000	118,80	59 400 000	8 910 000	15	50 490 000	50 490 000	12-May-92	100	
J MARQUES ALM	GAZA	500 000	500 000	149,00	74 500 000	7 450 000	10	67 050 000	67 050 000	12-May-92	100	
INACIO DE SOUSA	P MAPUTO	3 000 000	3 000 000	118,80	356 400 000	53 460 000	15	302 940 000	151 470 000	08 May-92	50	151 470 000
CIM	MAPUTO	6 504 000	6 504 000	118,80	772 675 200	115 901 280	15	656 773 920	328 386 960	12-May-92	50	328 386 960
APROC	MAPUTO	3 000 000	3 000 000	149,00	447 000 000	44 700 000	10	402 300 000	402 300 000	19-May-92	100	
EACM	MAPUTO	5 100 000	5 100 000	149,00	759 900 000	75 990 000	10	683 910 000	205 173 000	13 May-92	30	478 737 000
EURAGEL	MAPUTO	2 500 000	2 500 000	149,00	372 500 000	37 250 000	10	335 250 000	335 250 000	13 May 92	100	
COGROPA	MAPUTO	2 846 000	2 846 000	149,00	424 054 000	42 405 400	10	381 648 600	381 648 600		100	
UNIVERSAL COM	P MAPUTO	1 000 000	1 000 000	149,00	149 000 000	14 900 000	10	134 100 000	67 050 000	12-May-92	50	67 050 000
ESMAIL MAHOMED	P MAPUTO	500 000	500 000	149,00	74 500 000	7 450 000	10	67 050 000	33 525 000	15-May 92	50	33 525 000
LALGY & FILHOS	P MAPUTO	500 000	500 000	149,00	74 500 000	7 450 000	10	67 050 000	67 050 000	08-May 92	100	
COMERCIO GERAL	GAZA	2 000 000	2 000 000	149,00	298 000 000	29 800 000	10	268 200 000	268 200 000	13 May-92	100	
ALFREDO L E HER	GAZA	500 000	500 000	118,80	59 400 000	8 910 000	15	50 490 000	50 490 000	12-May-92	100	
GAZA COMERCIAL	GAZA	250 000	250 000	149,00	37 250 000	3 725 000	10	33 525 000	33 525 000	12 May 92	100	
DILISHAIL DIST	GAZA	750 000	750 000	149,00	111 750 000	11 175 000	10	100 575 000	100 575 000	14-May-92	100	
EDUARDO D CAP	GAZA	750 000	750 000	118,80	89 100 000	13 365 000	15	75 735 000	37 867 500	12 May-92	50	37 867 500
MANUEL NUNES	IMHAMBANE	1 250 000	1 250 000	149,00	186 250 000	18 625 000	10	167 625 000				167 625 000
ESEP AMUGY	IMHAMBANE	500 000	500 000	149,00	74 500 000	7 450 000	10	67 050 000	67 050 000	14 May 92	100	
MAXIXE COMERCIAL	IMHAMBANE	300 000	300 000	149,00	44 700 000	4 470 000	10	40 230 000	40 230 000	12 May 92	100	
E A C B	BEIRA	700 000	700 000	149,00	104 300 000	10 430 000	10	93 870 000		not available		93 870 000
MOBEIRA	BEIRA	1 850 000	1 547 395	118,80	183 830 526	27 574 579	15	156 255 947		not available		156 255 947
IRMAOS PINTO	BEIRA	650 000	650 000	149,00	96 850 000	9 685 000	10	87 165 000		not available		87 165 000
MOC INDUSTRIAL	BEIRA	1 000 000	1 000 000	149,00	149 000 000	14 900 000	10	134 100 000		not available		134 100 000
CITY STORES	BEIRA	500 000	500 000	149,00	74 500 000	7 450 000	10	67 050 000		not available		67 050 000
SOC MERCANTIL	BEIRA	500 000	500 000	118,80	59 400 000	8 910 000	15	50 490 000		not available		50 490 000
ULTRAMAR COM	BEIRA	450 000	450 000	149,00	67 050 000	6 705 000	10	60 345 000		not available		60 345 000
MAR AZUL	BEIRA	2 600 000	2 605 015	149,00	388 147 235	38 814 724	10	349 332 512		not available		349 332 512
MAFUIA COMERCIAL	BEIRA	1 750 000	750 000	149,00	260 750 000	26 075 000	10	234 675 000		not available		234 675 000
POBRE GENTE	BEIRA	1 000 000	1 000 000	149,00	149 000 000	14 900 000	10	134 100 000		not available		134 100 000
CASA BEGA	BEIRA	1 000 000	1 000 000	149,00	149 000 000	14 900 000	10	134 100 000		not available		134 100 000
COGROPA	BEIRA	1 500 000	1 500 000	149,00	223 500 000	22 350 000	10	201 150 000		not available		201 150 000
LU S FRANCISCO	BEIRA	1 500 000	1 500 000	149,00	223 500 000	22 350 000	10	201 150 000		not available		201 150 000
		17 250 000	46 952 410		6 594 206 961	738 430 982		5 855 775 979	2 687 331 060			3 168 444 919

4h.

ACCOUNTABILITY - VESSEL LELAPS (NOV/DEC 1991)

(METICAIS)

CONSIGNEE	DESTINATION	QUANTITIES (kgs)			GROSS	COMMISSION		DUE AMOUNT	AMOUNTS PAID BY CONSIGNEES					DUE AMOUNT	AGREEMENT
		GRANTED	ARRIVAL	DIFER	VALUE	AMOUNT	%		INICIAL PYMT	DATE PYMT	PROMISSORIES	DUE DATE	TOTAL	TO TREASURY	(M FINANCE)
CIM	MAPUTO	3 500 000	3 500 000	0	415 800 000	62 370 000	15	353 430 000	70 686 000 00	15 Nov 91	211 522 500	n a	282 208 500	71 221 500	1991022-D
CITY STONES		100 000	100 000	0	14 900 000	1 490 000	10	13 410 000	2 682 000 00	18-Nov 91	7 152 000	15-Dec 91	9 834 000	3 576 000	1991022 D
COMERCIO GERAL	MAPUTO	3 600 000	3 600 000	0	536 400 000	53 640 000	10	482 760 000	107 280 000 00	18 Nov 91	375 480 000	15 Dec 91	482 760 000	0	1991022-D
CONCORD INTERNAT	MAPUTO	100 000	100 000	0	14 900 000	1 490 000	10	13 410 000	2 682 000 00	18 Nov 91	10 710 000	15-Dec 91	13 392 000	18 000	1991022-D
DIONISIO ALMEIDA	MAPUTO	2 100 000	2 100 000	0	312 900 000	31 290 000	10	281 610 000	56 322 000 00	21 Nov 91	225 288 000	20-Dec 91	281 610 000	0	1991022-D
ESEP AMUGY	INHAMBANE	620 000	620 000	0	92 380 000	9 238 000	10	83 142 000	16 628 400 00	22 Nov 91	66 513 600	13 Dec 91	83 142 000	0	1991022-D
ESMAIL MAHOMED	MAPUTO	1 020 000	1 052 000	32 000	156 748 000	15 674 800	10	141 073 200	27 354 000,00	16 Dec 91	109 425 600	7 Feb 92	136 781 600	4 291 600	1991022-D
EURAGEL	MAPUTO	3 500 000	3 500 000		521 500 000	52 150 000	10	469 350 000	93 870 000 00	19 Nov 91	375 480 000	18 Dec 91	469 350 000	0	1991022-D
INACIO DE SOUSA	MAPUTO	1 500 000	1 500 000	0	178 200 000	26 730 000	15	151 470 000	30 294 000 00	19 Nov-91	60 588 000	17-Jan 92	90 882 000	60 588 000	1991022-D
IRMAOS PINTO	BEIRA	2 000 000	2 000 000	0	298 000 000	29 800 000	10	268 200 000	0 00		0	n a	0	268 200 000	1991022-D
JOSE F M ALMEIDA	MAPUTO	1 200 000	1 200 000	0	178 800 000	17 880 000	10	160 920 000	32 184 000 00	19 Dec 91	128 736 000	22-Jan 92	160 920 000	0	1991022-D
MOREIRA	BEIRA	1 700 000	1 700 000	0	201 960 000	30 294 000	15	171 666 000	0 00		0	n a	0	171 666 000	1991022-D
UNIAO GERAL COOP	MAPUTO	5 000 000	5 000 000	0	745 000 000	74 500 000	10	670 500 000	134 100 000 00	19 Nov 91	536 400 000	n a	670 500 000	0	1991022-D
UNIVERSAL COMERCIAL	MAPUTO	1 400 000	539 750	860 250	80 422 750	8 042 275	10	72 380 475	37 500 000,00	15 Nov-91	42 874 750	18 Dec 91	80 422 750	8 042 275	1991022-D
		27 340 000	26 511 750		3 747 910 750	414 589 075		3 333 321 675	611 682 400,00		2 150 170 450		2 761 852 850	571 518 825	

PAÍS/ INST	BARCO	EMPRESA CONSIGN	Nº PROC	PORTO	DATA CHEGADA	PRODUTO	QUANTIDADE (KG) DOADA	QUANTIDADE (KG) CHEGADA	QUANTIDADE (KG) DIFER	PREÇO CEDENC	VALOR BRUTO	COMISSÃO DE INTERVENÇÃO	%	VALOR DEVIDO AO TESOURO	VALORES PAGOS PELO CONSIGNATÁRIO: CHEQUE (MB-12)	DEP	LETRAS	DIVERS	TOTAL	VALORES EM DÍVIDA	TOTAL POR EMPRESA	Nº ACORDO
CEE	VITALICH	ICM	34/91	MAPUT	24-Mar-91	TRIGO	6 000 000	6 000 000	0	123.90	743 400 000.00	111 510 000.00	15	631 890 000.00					0.00	631 890 000.00		1990 008-D
CEE	AVE	ICM	27/91	NACAL	25-Mar-91	TRIGO	3 500 000	3 500 000	0	[illegible]	473 650 000.00	105 047 500.00	15	368 602 500.00	233 923 200.00	17-Jun-91			233 923 200.00	134 679 300.00		1990 008-C
EUA	STELLA LYKES	ICM	14/91	MAPUT	13-Jan-91	MILHO	8 766 12?	8 488 050	-278 073	79.50	678 219 165.00	101 732 874.75	15	576 486 290.25					0.00	576 486 290.25		1990 024-C
EUA	O SACRAMENTO	ICM	25/91	MAPUT	17-Mar-91	MILHO	5 000 000	4 996 810	-3 190	79.90	399 245 119.00	59 886 767.85	15	339 358 351.15	339 358 350.00	13-May-91			339 358 350.00	1.15		1990 024-D
EUA	TONSON LYKES	ICM	52/91	MAPUT	20-May-91	MILHO	3 000 000	3 000 000	0	79.70	239 100 000.00	35 865 000.00	15	203 235 000.00	47 909 808.00	19-Jun-91	155 705 224.00	28-Aug-91	203 614 032.00	-379 032.00		1990 024-C
EUA	ASHLAY LYKES	ICM	[illegible]	BEIRA	2?-May-91	MILHO	5 000 000	5 000 000	0	99.30	496 500 000.00	74 475 000.00	15	422 025 000.00					0.00	422 025 000.00		1990 024-D
EUA	MAJORY LYKES	ICM	[illegible]	MAPUT	2?-Jun-91	MILHO	7 000 000	7 000 000	0	79.90	559 300 000.00	83 895 000.00	15	475 405 000.00	111 564 060.00	?-Jul-91	362 583 195.00	14-Aug-91	474 147 255.00	1 257 745.00		1990 024-D
EUA	ASHLAY LYKES	ICM	5?/91	MAPUT	20-Jul-91	MILHO	5 000 000	4 988 279	-11 721	99.30	495 336 104.70	74 300 415.71	15	421 035 689.00	79 700 000.00	17-Jul-91	259 025 000.00	14-Aug-91	338 725 000.00	82 310 689.00		1990 024-D
EUA	P OF TEXAS	ICM	7?/91	MAPUT	?-Oct-91	MILHO	7 000 000	7 000 000	0	118.80	831 600 000.00	124 740 000.00	15	706 860 000.00			164 179 920.00	6-Dec-91	164 478 920.00	542 381 080.00		1991 022-D
ITALIA	BARI	ICM	[illegible]	NACAL	?-Apr-91	TRIGO	[illegible]	[illegible]	[illegible]	[illegible]	317 258 340.00	47 588 751.00	15	269 669 589.00	44 418 167.50		177 ?16 906.90	10-Jul-91	221 ?32 074.40	48 117 614.60	2 430 788 568.00	1990 0??-C
AUST	BANGLA-MAYA	COGROPA	[illegible]	MAPUT	30-Jul-91	ARROZ	2 150 000	2 150 000	0	[illegible]	1 707 300 000.00	176 730 000.00	10	1 530 570 000.00	0.00		565 401 600.00	23-Sep-91	565 401 600.00	1 025 168 400.00		1990 0??-D
CEE	URANEA	COGROPA	10/91	MAPUT	20-Mar-91	FEIJAO	5 388 000	4 982 350	-405 650	640.00	3 188 704 000.00	159 435 200.00	5	3 029 268 800.00					0.00	3 029 268 800.00		1990 0??-C
CEE	SEA	COGROPA	41/91	MAPUT	?-Mar-91	ARROZ	7 000 000	6 810 350	-189 650	273.31	1 861 305 768.50	188 132 875.85	10	1 575 208 082.65	233 976 628.00	9-Apr-91			233 976 628.00	1 341 227 454.65		1990 058-C
CEE	HEROS PAIKA	COGROPA	29/91	NACAL	1?-Apr-91	ARROZ	1 500 000	1 488 249	-11 751	273.31	406 753 334.19	40 675 333.42	10	366 078 000.77	366 077 011.00	2-Jul-91			366 077 011.00	989.77		1990 058-C
CEE	ADMIRAL	COGROPA	32/91	MAPUT	11-Apr-91	ARROZ	6 000 000	5 930 164	-69 836	273.31	1 620 773 122.04	162 077 312.20	10	1 458 695 810.58					0.00	1 458 695 810.58		1990 058-C
CEE	HEROS PAIKA	COGROPA	40/91	BEIRA	20-Apr-91	ARROZ	2 337 350	2 337 350	0	273.31	638 821 128.50	63 882 112.85	10	574 939 015.65	574 939 016.00	2-Jul-91			574 939 016.00	0.25		1990 058-C
CEE	KASSABA	COGROPA	47/91	BEIRA	29-Apr-91	ARROZ	3 500 000	3 337 350	-162 650	273.31	912 131 128.50	91 213 112.85	10	820 918 015.65					0.00	820 918 015.65		1990 058-C
CEE	KASSABA	COGROPA	46/91	NACAL	1-May-91	ARROZ	2 530 000	2 525 000	-5 000	273.31	690 107 750.00	69 010 775.00	10	621 096 975.00					0.00	621 096 975.00		1990 058-C
CEE	BARBARA D	COGROPA	66/91	MAPUT	15-Mar-91	FEIJAO	1 045 000	1 045 000	0	640.00	668 800 000.00	33 440 000.00	5	635 360 000.00					0.00	635 360 000.00		1990 058-C
CEE	KOSTRAMA	COGROPA	54/91	MAPUT	15-May-91	OLEO	2 000 000	2 000 000	0	931.70	1 863 400 000.00	186 340 000.00	10	1 677 060 000.00					0.00	1 677 060 000.00		1990 058-C
CEE	BARBARA D	COGROPA	55/91	BEIRA	1-Jun-91	FEIJAO	900 000	900 000	0	640.00	576 000 000.00	57 600 000.00	10	518 400 000.00					0.00	518 400 000.00		1990 058-D
CEE	BARBARA D	COGROPA	56/91	MAPUT	11-Jun-91	FEIJAO	737 000	737 000	0	640.00	471 680 000.00	47 168 000.00	10	424 512 000.00					0.00	424 512 000.00		1990 058-D
EUA	LOUISE LYKES	COGROPA	2?/91	BEIRA	4-Mar-91	MILHO	5 000 000	4 992 682	-7 318	79.70	397 916 755.40	39 791 675.54	10	358 125 079.86	358 125 079.00	22-May-91			358 125 079.00	0.86		1990 024-D
EUA	O SACRAMENTO	COGROPA	25/91	MAPUT	17-Mar-91	MILHO	3 000 000	2 570 000	-430 000	79.70	204 829 000.00	20 482 900.00	10	184 346 100.00	491 360 979.00	10-Jun-91			491 360 979.00	-307 014 879.00		1990 024-D
EUA	O SACRAMENTO	COGROPA	2?/91	MAPUT	17-Mar-91	MILHO	5 000 000	4 959 900	-41 100	99.30	492 518 070.00	49 251 807.00	10	443 266 263.00	135 712 806.00	15-Mar-91			135 712 806.00	307 553 ?57.00		1990 024-D
EUA	SETELLA LYKES	COGROPA	[illegible]	MAPUT	2?-Apr-91	MILHO	9 010 773	7 917 222	-1 093 551	99.30	786 130 144.60	78 613 014.46	10	707 592 130.14	644 200 879.00	22-Mar-91			644 200 879.00	63 391 251.14		1990 024-D
EUA	ELIZABETH	COGROPA	[illegible]	BEIRA	?-May-91	MILHO	5 000 000	5 000 000	0	99.30	496 500 000.00	49 650 000.00	10	446 850 000.00	560 673 780.00	1?-Aug-91			560 673 780.00	-113 823 780.00		1990 024-D
EUA	P OF TEXAS	COGROPA	[illegible]	BEIRA	27-Oct-91	MILHO	3 500 000	3 500 000		149.00	521 500 000.00	52 150 000.00	10	469 350 000.00	75 991 725.00	18-Nov-91	101 455 624.00	6-Dec-91	177 547 349.00	291 802 651.00		1991 022-C
HOL	CATHARINA	COGROPA	[illegible]	BEIRA	?-Mar-91	OLEO	[illegible]	[illegible]	24 1?0	931.??	479 111 172.??	157 535 442.29	33	320 525 729.71	315 504 422.50	24-Nov-91			315 504 422.50	5 021 307.11		1989 159-C
HOL	MITO	COGROPA	[illegible]	MAPUT	1-Feb-91	ACUCAR	[illegible]	1 45? 000	0	[illegible]	477 663 500.00	47 766 350.00	10	789 897 150.00	807 450 420.00	11-Mar-91			807 450 420.00	-17 553 270.00		1989 159-D
HOL	WILLBRECHT	COGROPA	5/91	MAPUT	8-Mar-91	OLEO	[illegible]	[illegible]	-25 060	931.70	356 853 436.00	130 704 989.32	37	225 143 508.18	234 863 308.60	3-Apr-91			234 863 308.60	-9 714 800.42		1989 159-D
ITALIA	NUOVA AFRICA	COGROPA	[illegible]	MAPUT	?-Apr-91	ACUCAR	1 600 000	1 600 000	0	450.40	720 640 000.00	72 064 000.00	10	648 576 000.00	170 173 507.00	12-Sep-91	152 844 ?00.00	7-May-91	323 01? 307.00	325 557 693.10		1991 005-D
ITALIA	TOWN BANK	COGROPA	[illegible]	NACAL	15-?-91	ACUCAR	5?0 000	500 000	-30 000	450.40	225 200 000.00	22 520 000.00	10	202 680 000.00	285 707 500.00	12-Sep-91			285 707 500.00	83 027 500.00		1991 005-D
ITALIA	MERCANTE PRIN	COGROPA	5?/91	BEIRA	12-May-91	ARROZ	873 ???	[illegible]	0	273.21	238 599 620.00	23 859 962.00	10	214 739 867.00					0.00	214 739 867.00		1991 005-D
ITALIA	RAWN BANK	COGROPA	5?/91	NACAL	14-May-91	ARROZ	580 000	527 ?22	-54 178	273.21	144 259 030.82	14 425 903.08	10	129 833 127.74					0.00	129 833 127.74		1990 009-D
JAPAO	UZUNUG	COGROPA	79/91	MAPUT	2-Apr-91	ARROZ	11 447 000	11 447 000	0	273.21	3 128 579 573.00	312 857 957.00	10	2 815 721 616.00	2 694 307 995.84	?-Apr-91			2 694 307 995.84	121 413 617.16		1990 062-D
PMA	VIA FERROVIAR	COGROPA	66/91	BEIRA	21-May-91	MILHO	5 060 000	5 060 000		99.30	502 458 000.00	25 122 900.00	5	477 335 100.00	0.00				0.00	477 335 100.00		[illegible]
CEE	BARBARA D	COGROPA		BEIRA		FEIJAO	1 600 150	1 559 150	-41 000	640.00	997 856 000.00	49 892 800.00	5	947 963 200.00					0.00	947 963 200.00		1990 058-D
CEE	P VOREX	COGROPA		MAPUT		OLEO	1 000 000	1 000 000		901.70	901 700 000.00	90 170 000.00	10	838 530 000.00					0.00	838 530 000.00		1990 058-C
CEE	SHAULA	COGROPA		BEIRA		FEIJAO	278 000	278 000		640.00	177 920 000.00	17 792 000.00	10	160 128 000.00					0.00	160 128 000.00		1990 058-C
EUA	ASHLAY LYKES	COGROPA		MAPUT	28-Feb-91	MILHO	5 000 000	4 974 450		99.30	493 963 585.00	49 396 358.50	10	444 477 229.50	0.00				0.00	444 477 229.50		1990 024-D
EUA	ASHLAY LYKES	COGROPA		MAPUT	1-Oct-91	MILHO	[illegible]	4 003 110		149.00	596 463 390.00	59 646 329.00	10	536 817 061.00	101 398 776.00	?-Nov-91	270 396 738.00	7-Dec-91	371 795 514.00	165 021 537.00	15 613 812 [illegible].57	1991 022-D
AUST	BANGLA MAYA	EACM	[illegible]	MAPUT	20-Jul-91	ARROZ	3 000 000	3 000 000	0	822.00	2 466 000 000.00	246 600 000.00	10	2 219 400 000.00	311 049 000.00	19-Sep-91	1 244 160 000.00	1-Nov-91	1 555 209 000.00	664 191 000.00		1990 0??-D
EUA	P OF TEXAS	EACM	7?/91	MAPUT	15-Oct-91	ARROZ	5 000 000	4 743 450	-256 550	452.70	2 147 359 815.00	214 735 981.50	10	1 932 623 833.50	384 881 646.00	4-Dec-91	1 539 446 556.00		1 924 328 202.00	8 315 601.50		1991 022-D
HOL	MITO	EACM	2?/91	MAPUT	?-Feb-91	ACUCAR	3 000 000	2 804 000	-196 000	505.1?	1 416 300 400.00	394 925 400.00	28	1 021 375 000.00	1 021 375 000.00	?-Jun-91			1 021 375 000.00	0.00		1990 032-D
HOL	BARBARA	EACM	4?/91	MAPUT	25-Apr-91	FEIJAO	1 000 000	1 000 000	0	640.00	640 000 000.00	32 000 000.00	5	608 000 000.00					0.00	608 000 000.00		1990 032-D
HOL	MAN BRIDGE	EACM	[illegible]	MAPUT	25-Apr-91	OLEO	611 000	611 000	0	2233.00	1 364 363 000.00	409 308 900.00	30	955 [illegible]	421 025 913.00	3-Jul-91			421 025 913.00	534 029 187.00		1990 032-D
EUA	ASHLAY LYKES	EACM	[illegible]	MAPUT	31-Oct-91	MILHO	2 000 000	1 771 706		149.00	263 984 045.00	26 398 404.50	10	237 5[illegible]40.50	50 660 000.00	7-Nov-91	202 644 000.00	20-Nov-91	253 304 000.00	-15 713 359.50		
EUA	P OF TEXAS	EACM	61/91	MAPUT	19-Oct-91	MILHO	3 006 000	3 006 000		149.00	447 894 000.00	44 789 400.00	10	403 1[illegible]00.00	78 181 865.00	4-Nov-91	200 098 674.00	31-Jan-92	279 280 539.00	123 844 081.00	[illegible]	
CEE	VIA FERROVIAR	IRMAOS PINTO	38/91	BEIRA	2?-Feb-91	MILHO	7 000 000	7 000 000	0	99.30	695 100 000.00	69 510 000.00	10	625 5[illegible]00.00	496 297 500.00	7-Oct-91			496 297 500.00	129 292 500.00		1990 009-D
PMA	RODOV	IRMAOS PINTO	79/91	BEIRA	7-Oct-91	MILHO	1 050 000	968 670	-81 330	149.00	144 331 830.00	14 433 183.00	10	129 [illegible]47.00	31 290 000.00		53 640 000.00	17-Jan-92	84 930 000.00	44 968 647.00	174 281 147.[illegible]	[illegible]
CEE	VIA FERROVIARI	MAN NUNES	37/91	MAPUT	26-Feb-91	MILHO	13 000 000	13 000 000	0	99.30	1 290 900 000.00	129 090 000.00	10	1 161 8[illegible]00.00	230 000 000.00	26-Jun-91			230 000 000.00	931 810 000.00	931 810 000.[illegible]	1990 0??-C
EUA	INACIO DE SOUSA	ASHLEY LYKES	78/91	MAPUT	31-Oct-91	MILHO	2 000 000	2 000 000		118.80	237 600 000.00	23 740 000.00	10	213 6[illegible]00.00	40 ?82 ?10.00	13-Nov-91	80 794 000.00	5-Dec-91	121 175 000.00	92 ?64 ?00.00	92 ?64 [illegible]	
CEE	AVE	MOBEIRA	20/91	BEIRA	10-Mar-91	TRIGO	6 500 000	6 480 000	-20 000	123.90	802 872 000.00	120 430 800.00	15	682 4[illegible]00.00					0.00	682 441 200.00		[illegible]
CEE	VITALICH	MOBEIRA	2?/91	BEIRA	14-Apr-91	TRIGO	6 500 000	5 596 400	-903 600	123.90	693 393 960.00	104 009 094.00	15	589 3[illegible]66.00					0.00	589 384 866.00		[illegible]
EUA	P OF TEXAS	MOBEIRA	6?/91	BEIRA	27-Oct-91	MILHO	2 000 000	2 000 000		118.80	237 600 000.00	35 640 000.00	15	201 [illegible]00.00					0.00	201 960 000.00	1 4[illegible]	[illegible]
CANAD	KAN ACAPULCO	SOCIMOL	74/91	MAPUT	2-Oct-91	TRIGO	9 600 519	9 600 519	0	153.50	1 473 679 ?66.60	221 051 947.98	15	25[illegible]16.53	250 625 143.30	1-Oct-91	00? 102 164.00	31-Oct-91	1 252 827 707.30	9.23		[illegible]
CEE	AVE	SOCIMOL	1?/91	MAPUT	23-Feb-91	TRIGO	4 000 000	3 823 600	-176 400	123.90	473 744 040.00	71 061 606.00	15	402 6[illegible]34.00	421 280 000.00	27-Mar-91			421 280 000.00	-18 577 966.00		[illegible]
CEE	VITALICH	SOCIMOL	19/91	MAPUT	24-Mar-91	TRIGO	4 000 000	3 616 000	-384 000	123.90	448 022 400.00	67 203 360.00	15	380 [illegible]40.00	528 588 225.00	20-Mar-91			528 588 225.00	-157 867 185.00		[illegible]
CEE	VITALICH	SOCIMOL	21/91	MAPUT	?-Apr-91	TRIGO	5 900 000	4 115 000	-1 785 000	123.90	509 848 500.00	78 477 275.00	15	403 [illegible]25.00	297 738 645.00	1-Aug-91			297 738 645.00	198 034 ?30.00		[illegible]
TOTAL							[illegible]	[illegible]			4? 381 020 362.56	5 760 911 535.22		4? 620 1[illegible]68.2?	13 613 356 674.24		6 524 101 541.80	[illegible]	20 06? 297 218.74	2? 568 062 151.6?	[illegible]	

ANNEX 3

Terms of Reference

Statement of Work

I. Background

Counterpart funds are a major source of revenue to the Government of Mozambique, and have a direct impact on public expenditure and borrowing levels. Yet as observed in a October 1991 World Bank Report, further improvements in systems for management and accounting are essential. The World Bank estimated that in 1990, the total amount of counterpart funds that could be accounted for was between 265 and 300 billion meticais, with between 130 and 190 billion meticais unaccounted for.

Similarly, the need to improve management of counterpart funds is of considerable and growing concern to donors. Major donors are requiring financial audits and better reporting on counterpart fund collection and use. In 1990, a joint donor-government working group, chaired by USAID, was established to address food counterpart issues. However, much remains to be done, including the development of a mutually acceptable system of auditing and reporting. Ultimately, the level of donor confidence in the Government's system of counterpart management will determine the extent to which the donors are obliged to exercise direct control through such mechanisms as special accounts and project-tied disbursements, or terminate commercial food aid altogether.

In the case of food aid for commercial sales, the Ministry of Finance (through the Bank of Mozambique) negotiates subsidiary agreements with individual consignees instead of issuing formal bank credits (letras de tesouro) as is commonly done with foreign exchange financed commodity import programs. These subsidiary agreements are actually implicit credit instruments that generally involve a 20 percent down payment, with the balance payable within 120 days of delivery. Unlike formal bank credit, default and delay in payment by the consignees does not entail accumulation of banking sector liabilities, but this nonetheless constitutes a loss to the Treasury.

Recently, the GRM has taken further initiative to improve food counterpart collections. In response to a recommendation of USAID financed consultants, the GRM requested USAID (and other donors) to send all negotiable shipping documents directly to the Bank of Mozambique rather than to individual consignees, and later published new "Pre-Qualification/Registration" procedures designed to improve counterpart collection from food aid consignees by pre-screening potential consignees according to their ability to pay. The effect of these new measures is yet to be determined.

II. Objectives

The purpose of this study is to assess the extent to which implementation of procedures introduced by the GRM to pre-qualify

and register food aid consignees has succeeded in identifying and eliminating probable defaults, and to recommend, if necessary, changes to improve the process. Specifically, this study shall focus on GRM systems and procedures for: selecting, negotiating and contracting with consignees, handling consignee defaults and credit applications and meeting specific donor requirements.

III. Duties and Responsibilities

Specifically, the Contractor shall interview relevant personnel of the Ministry of Finance, Ministry of Commerce and the Bank of Mozambique, principle consignees (warehousers, distributors and millers), and some major donors in order to present a report which shall:

1. Evaluate the pre-qualification/registration process introduced by the GRM to improve food counterpart payment, review the Ministry of Finance's process of financial screening, and contract terms, describe the current documentation flow, and recommend appropriate modifications.

2. Based on information available (through the Bank of Mozambique), track actual payments to the Treasury ~~by a~~ representative sample of consignees (down payments, payments of balance due, issuance of bank credits, and current status) for yellow maize discharged from the M/V Lelaps.

3. Identify major difficulties and distortions in the new system from the point of view of consignees, donors and Government officials.

IV. Requirements and Qualifications

The study is to be carried out by a team of two specialists: a financial analyst/accountant and an economist, both of whom must have in-depth knowledge of GRM food aid management problems and issues.

V. Timing

The study shall commence on March 23, 1992 and shall be completed by April 10, 1992, with a final report submitted no later than April 24, 1992.

VI. Reports

The contractor shall prepare and submit a final report (25 copies in English and 25 copies in Portuguese) to the USAID project manager upon completion of the study, and shall conduct a verbal briefing for USAID and GRM officials at the time of submitting the report.

and register food aid consignees has succeeded in identifying and eliminating probable defaults, and to recommend, if necessary, changes to improve the process. Specifically, this study shall focus on GRM systems and procedures for: selecting, negotiating and contracting with consignees, handling consignee defaults and credit applications, and meeting specific donor requirements.

III. Duties and Responsibilities

Specifically, the Contractor shall interview relevant personnel of the Ministry of Finance, Ministry of Commerce and the Bank of Mozambique, principle consignees (warehousers, distributors and millers), and some major donors in order to present a report which shall:

1. Evaluate the pre-qualification/registration process introduced by the GRM to improve food counterpart payment, review the Ministry of Finance's process of financial screening, and contract terms, describe the current documentation flow, and recommend appropriate modifications.

2. Based on information available (through the Bank of Mozambique), track actual payments to the Treasury by a representative sample of consignees (down payments, payments of balance due, issuance of bank credits, and current status) for yellow maize discharged from the M/V Lelaps.

3. Identify major difficulties and distortions in the new system from the point of view of consignees, donors and Government officials.

IV. Requirements and Qualifications

The study is to be carried out by a team of two specialists: a financial analyst/accountant and an economist, both of whom must have in-depth knowledge of GRM food aid management problems and issues.

V. Timing

The study shall commence on March 23, 1992 and shall be completed by April 10, 1992, with a final report submitted no later than April 24, 1992.

VI. Reports

The contractor shall prepare and submit a final report (25 copies in English and 25 copies in Portuguese) to the USAID project manager upon completion of the study, and shall conduct a verbal briefing for USAID and GRM officials at the time of submitting the report.

ANNEX 4

LIst of Contacted Persons

SUPERVISION (SGS)

1.Mr. Daniel Sommerhalder, General Manager
2.Mr. Artur Fernandes Jr, Chemical Enginner

COMMERCIAL BANK OF MOZAMBIQUE

1.António Gouveia dos Santos, Chief of Cabinet of Studies of Credit Planning and Control
2.Mrs Rachida, Chief of Credit Area, Main Branch of Comercial Bank of Mozambique

OTHERS

MANICA FREIGHT SERVICES

- Mr.Ahmed Chotia, Shipping Manager

ENACOMO, EE

- Mr. Patel, Commercial Director

SILO PROJECT DIRECTOR

- A. ALMEIDA MATOS

LIST OF CONTACTS

USAID/MOZAMBIQUE

1. Dick Loudis, Food for Peace Project Officer
2. Fernando dos Santos, Food for Peace Officer

INTERNATIONAL DONORS:

Herman Gebaur, Adviser, European Economic Community

CONSIGNEES

1. ALFREDO LUÍS (HERDEIROS) - Mr. Armando, Manager
2. CIM - Mr. Cardoso Muendane, General Director
3. COGROPA, EE -Mr. Antonio Amaral, General Director
4. COGEME, LDA - Mr. Chabir Kan, Manager
5. EACM, EE - Mr. Arnaldo Chamuço, General Director
6. EDUARDO DIAS CAPELA - Mr. Paulo Alexandre, Manager
7. EURAGEL - Mr. Laxmidas, Manager
8. GAZA COMERCIAL - Mr. Salal Ratilal, Manager
9. INACIO DE SOUSA - Mr. Luis, Manager
10. UNIVERSAL COMERCIAL, Lda - Mr. Cassimo, Manager

MINISTRY OF AFRICULTURE

1. Mr. Raul Varela, MA/MSU - Food Security Project, National Directorate of Agricultural Economic
2. Mr. David Tshirley, MA/MSU - Food Security Project, National Directorate of Agricultural Economic

MINISTRY OF COMMERCE:

1. Mr. Munguambe, Vice-Minister of Commerce
2. Mr. Luís Sitói, Director of Internal Commerce
3. Mrs. Yolanda Fortes, Director of Food Security

MINISTRY OF FINANCE:

1. Miss Maria Joaquina, Head of Department of International Cooperation
2. Mr. José Francisco, Head of Department of Públic Debt
3. Mr. Hélio, Executive Officer of Food Aid Registers

ANNEX 5

Bibliography

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- ESTUDO DO MERCADO DE FARINHA DE MILHO, FARINHA DE TRIGO, PÃO, MASSAS E RAÇÃO, SOCIEDADE AUSTRAL DE DESENVOLVIMENTO, SARL, MAPUTO, MOÇAMBIQUE, OCTOBER, 1990.

- CORNELL UNIVERSITY, FOOD AND NUTRITION POLICY PROGRAM, MAIZE STAMPS AND MARKET LIBERALIZATION IN MOZAMBIQUE: NEW IDEAS FOR URBAN FOOD SECURITY, WASHINGTON, DC, USA, OCTOBER, 1990.

- A MARKET BASED COMMERCIAL FOOD AID PROGRAM FOR MOZAMBIQUE, BY DAVID TSCHIRLEY, MICHAEL WEBER, RAUL VARELA, ANA PAULA SANTOS AND HIGINO F. DE MARRULE.

ANNEX 6

Contrat between MF/Consignees
List of Eligible Consignees
Import License

ELIGIBLE CONSIGNEES

REF.	NAME	LOCAL	
1	CIM	City	-Maputo
2	EACM, EE	"	"
3	APROC	"	"
4	AGRICOM, EE	"	"
5	E.F.MAPUTO, EE	"	"
6	COGROPA, EE	"	"
7	DIPROM, EE	"	"
8	ALFA, LDA	"	"
9	ARMAZENS CAXEMIRA, LDA	"	"
10	CASA COIMBRA	"	"
11	CASA PFAFF, SARL	"	"
12	POLYEX	"	"
13	MUCHIACHIA COMERCIAL, LDA	"	"
14	ESMAEL D. RUGUNATE	"	"
15	SOIMPOREX.LDA	"	"
16	SIEXPO, LDA	"	"
17	GRUPO MM, LDA	"	"
18	MAJOCO, LDA	"	"
19	CARLIN MOCAMBIQUE,LDA	"	"
20	K. SULEMAN. LDA	"	"
21	ALMA - MAPUTO, LDA	"	"
22	MOCAMBIQUE AGENCIAS	"	"
23	SOC. J E V COMERCIAL, LDA	"	"
24	SANAMOC, LDA	"	"
25	ADIL INTERNAT., TRADING	"	"
26	IMOREL	"	"
27	KATY TRADING,MOZ.	"	
28	A. J. V. H. INTERNATIONAL	"	
29	SOC. MOCAMBICANA, LDA	"	"
30	AISHA INTERNATIONAL	"	"
31	CHUABO INTERNATIONAL, LDA	"	"
32	UNIVERSAL COMERCIAL	"	"
33	MANUEL PEREIRA	"	"
34	SINAC	"	"
35	ENACOMO, EE	"	"
36	EUROPA AGÊNCIAS	"	"
37	UNIÃO. GER. COOP. AGRÁRIAS	"	"
38	COMÉRCIO GERAL DE MOCAMBIQUE	"	"
39	OMAR HAJI MAHOMED & FILHOS	"	"
40	ARMAZÉNS MACHAVA	"	"
41	INTERFACE, LDA	"	"
42	ARMAZENS MANUEL MARQUES, LDA	"	"
43	ESMAEL MOHOMED	"	"
44	ALFREDO L. (HERDS)	"	"
45	POÇAS & POÇAS	"	"
46	SIMMA, LDA	"	"
47	ENACINTER	"	"

48	EMPRESA MINDO IMP. & EXP.	"	"
49	INÁCIO DE SOUSA	"	"
50	CONCORD INTERNATIONAL, LDA	"	"
51	EDUARDO DIAS CAPELA	GAZA	
52	CASSAMO D. RUGUNATE	"	
53	JOSE F.M. ALMEIDA	"	
54	MAZHAR K.R. KHAN	"	
55	SOCOMA (MANCHABIL)	"	
56	ARMAZENS L.& FILHOS.LDA	"	
57	DILISHAIL DISTRIBUID., LDA	"	
58	GAZA COMERCIAL	"	
59	MANUEL NUNES	"	
60	SOGA	"	
61	CESAGRO, LDA	"	
62	SALEMA MUFUND.CHIBIQUE	I'BANE	
63	GANI COM RCIAL	NAMPULA	
64	ESEP AMUGY	I'BANE	
65	MAXIXE COMERCIAL, LDA	I'BANE	
66	IMPEX TRADING	"	
67	SOC. COM. MANUEL NUNES	"	
68	IRMÃOS PINTO	BEIRA	
69	EACB	"	
70	CITY STORES	"	
71	MOBEIRA, SARL	"	
72	ARM. ULTRAMAR COMERCIAL	"	
73	SOC. COM. E PEIXARIA MAR AZUL	MANICA	
74	SOC. WING KOON, LDA	BEIRA	
75	CASA CHACHA, LDA	"	
76	ARBELA, LDA	"	
77	SOCOL - SOFALA COMERCIAL	"	
78	YEE SHEEN YOU, LDA	"	
79	SOC. MERCANTIL	"	
80	MOCAMBIQUE INDUSTRIAL, SARL	"	
81	MAFUIA COMERCIAL	MANICA	
82	LINAT, LDA	"	
83	HASSAN E. HASSAN	TETE	
84	PRGANIZAÇÕES POBRE GENTE	"	
85	CASA BEGA	"	
86	TORROTORO	"	
87	LUIS FRANCISCO	QUELIMANE	
88	DAMODAR MANGALGY	"	
89	ABDUL AMID	"	
90	Companhia João Ferreira dos Santos	Nampula	
91	Armazéns Moderna	"	
92	Somol	"	

MINUTA DE CONTRATO

Contrato com data *(.....)* entre o Ministério das Finanças, representado pela Direcção Nacional do Tesouro (MF-DNT) e a Empresa *(.....)*.

Considerando:

- Que a ajuda alimentar concedida ao País está sujeita a rigorosa prestação de contas;

- Que as receitas obtidas com a ajuda alimentar exigem arrecadação tempestiva, estando prevista a sua utilização, fundamentalmente, no Orçamento Geral do Estado;

- Que a Empresa receberá a ajuda alimentar doada pelos EUA a transportar no navio *(.....)*, com data prevista para chegar no dia *(.....)*, no porto de *(.....)*, ao abrigo do Acordo registado neste Ministerio com o Nº *(.....)*.

É estabelecido entre as partes o seguinte:

Artigo 1

A Empresa receberá *(.....)* TM de Milho doado pelos EUA e transportado pelo navio *(.....)* em *(.....)* no porto de *(.....)*.

Artigo 2

A Empresa negociará junto ao Banco Comercial de Moçambique (BCM) o conhecimento de embarque correspondente ao milho mencionado no artigo anterior.

Artigo 3

Nas negociações com o BCM ter-se-ão em linha de conta os factores a seguir discriminados:

a) Quantidade doada (declarada);
b) Preços de cedência mínimos praticados pelos importadores e aprovados pela Comissao Nacional de Salarios e Preços e/ou a negociar entre o MF e o consignatário.

Artigo 4

4.1 A Empresa pelo resgate dos documentos junto ao Banco Comercial de Moçambique, ordenará o deposito de 100% (cem por cento) na conta nº 20.52.04.577.001/9 (MB-10) - Ministério das Finanças sobre o valor da ajuda alimentar supramencionada, valorizada ao preço de cedência definido.

4.2. No caso de se registarem diferenças entre as quantidades declaradas no conhecimento de embarque e a quantidade descarregada, com base no certificado de peritagem de desembarque levada a cabo por empresa especializada, o Banco Comercial de Moçambique, mediante ordem específica da DNT, procederá à regularização.

Artigo 5

As relações entre a Empresa e os distribuidores, armazenistas ou quaisquer outros beneficiários serao da inteira responsabilidade da empresa, que se deverá pautar por razões de ordem comercial.

Artigo 6

Todos os pagamentos são negociados na Filial do Banco Comercial de Moçambique.

Artigo 7

A Empresa compromete-se a elaborar processo relativo a esta consignação conforme modelo em anexo, até 90 dias após o desembarque.

Artigo 8

A Empresa deverá permitir inspecções ao processo que rodeia a ajuda alimentar e exames dos registos e documentos que forem solicitados pelo MF-DNT, por pessoal devidamente credenciado para o efeito.

Artigo 9

Todos os casos omissos serão resolvidos por mutuo acordo, ficando consignados por troca de notas.

Para dar fé ao anterior, as partes, actuando através dos seus representantes determinaram que este acordo seja assinado em seus respectivos nomes em Maputo no dia e ano atrás mencionados.

Pelo MF-DNT

Pela Empresa

--- ---

(Director Nacional do Tesouro)

REPÚBLICA DE MOÇAMBIQUE

MINISTÉRIO DO COMÉRCIO

Nº 124691 A

BOLETIM DE REGISTO DE IMPORTAÇÃO

Para Despacho e Pagamento [1]
Só Para Despacho [2]
Só Para Pagamento [3]

Cod Importador | Número de Ordem

Província | Distrito | Data de Emissão (Dia Mês Ano)

1 1. Importador

2 Utilizador | Província | Distrito

3. Fornecedor | País Código | Nome

Endereço

4. Transporte

Local de Embarque | Embarques Parciais [1] Sim [2] Não

Código | Nome do País

[1] Aéreo [2] Ferrov. [3] Rodov. [4]

5. Desembarque / Descarga

[1] Maputo [2] Beira [3] Nacala [4] Outros

Data Prevista de Chegada (Dia Mês Ano)

6. Condições de Compra

CIF [1] C&F [2] C&I [3] FOB [4] FOR/FOT [5]

CIP [6] DCP [7] Outras [8]

7. Forma de Pagamento

Abertura de Crédito [1] | Contra Doc A Prazo [2] | Contra Entrega da Mercadoria [3]

[4] Outras

8. País de Origem da Mercadoria | Código

9. Suporte Financeiro

OBSERVAÇÕES :

OBSERVAÇÕES :

2 10. Valor (Decomposição do Valor em Moeda Estrangeira)

Moeda | Câmbio

Código | Designação da Moeda

Moeda Estrang.

C/ Valor em Moeda Nacional

Valor FOB da Mercadoria

Valor do Seguro

Valor Frete

11. Licenciamento

Observações:

Assinatura e Selo Branco da Entidade Licenciadora

Validade em Caso Especial ___ Meses

Data de Elaboração do Impresso

ALFANDEGAS

3 12. IDENTIFICAÇÃO DA MERCADORIA

Código Import.

Número de Ordem

	Nomenclatura Posição Pautal	Descrição Sumária da Mercadoria	Preço Unitário M.E.	Unid.	Quantidade N.os Inteiros	Quantidade Decimais	Valor FOB M.E.
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
						TOTAL FOB	

4 Para Uso Exclusivo da Alfândega

Valor Total de Faltas a Descarga

Saldo do BRI Corrigido

Assinatura e Carimbo

Assinatura e Carimbo do Importador

(Nome Legível)

Cargo