

I N T E R N A L C O N T R O L																						
PROGRAMMING FOOD RESOURCES	ASSESSMENTS: COST AND LOGISTICS	CALL FORWARD AND PROCUREMENT	PORT	STORAGE AND HANDLING	FOOD RECEIPT AND DISPATCH	LOSSES AND CLAIMS			FOOD DISTRIBUTION TO SITES	MONITORING PROJECT SITES												
A	G	R	E	E	M	E	N	T	S	A	N	D							A	C	T	S

Inventory Accounting and Reporting

Chapter 10

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Warehouse inventory accounting applies to food stored at Port Authority warehouses, CARE, counterpart or contracted warehouses, and all movements of food into and out of these warehouses. This chapter covers the time shippers turn over custody and control of food to CARE at ports to the receipt by a distribution site.

I. RECORDING MEASURES - UNITS AND WEIGHTS

The best warehouse accounting system uses a minimum number of documents to account for food while providing useful information for management and staff. CARE uses a perpetual inventory system in which a continuous record is kept of the amount of food in units or fractions of units. The weight of each unit is known and can be used to calculate the total weight. For example, if there are ten and one half bags of wheat in a warehouse and each bag weighs 50 kgs., there is a total of 525 kgs. of wheat.

Because there are differences in equipment available to accurately weigh food inventory, this manual emphasizes counting bags and containers of food by whole units. It is assumed that the weight per unit stated on the original Bill of Lading is accurate to within two percent. For example, a 50 kg. bag may be 49, 50 or 51 kgs., and still be considered one whole unit.

However, anytime bags or containers are suspected of being below or above the two percent weight tolerance, CARE port or warehouse staff, clearing and forwarding agents or counterpart staff must weigh bags and containers. See **Port** for guidance on weighing. Rebag to assure proper weight and fill out a Loss and Adjustment Report as required.

While ledgers usually show total units, there will be cases where a few bags and containers of food are only partially filled. In these cases, record the weight of the partially filled bag or container. For example, if the B/L weight is 50 kgs/bag, but there are 1½ bags after repackaging, record 1 bag and 25 kilos in the ledger. See **Food Receipt and Dispatch** and the Warehouse Inventory Ledger below which has columns for units and kgs.

II. WAREHOUSE INVENTORY ACCOUNTING VS. COMMODITY FINANCIAL ACCOUNTING

Warehouse inventory accounting tracks units of food, such as bags of grain or cartons of oil. Each warehouse keeps records that show stock movements, losses and balances at the warehouse. Regional and country offices maintain summary warehouse inventory records that show total warehouse inventory balances.

Commodity financial accounting also tracks food by units, but also assigns a monetary value to the units. While warehouse accounting is the inventory system for the individual warehouse, commodity financial accounting is the inventory system of the overall organization. Commodity accounting acts as a check on the warehouse inventory system, and places a total dollar value on all food program assets in inventory in a country.

	Warehouse Inventory Accounting	Commodity Accounting
Measures:	Units - includes bags and containers for oil Weight - for partially filled units	Units and financial value of units Weight and financial value of weight
Scope:	For individual warehouse	For the whole organization
Reporting period:	Continuous record and monthly and quarterly reports	Monthly and year-end reports
Responsible:	Warehouse manager, storekeeper or inventory accountant	Financial accountant
Sources of information:	Bills of Lading Survey report Waybills Stack cards Loss and Adjustment Reports Distribution Plans Warehouse inventory ledgers Physical counts by warehouse managers	Bills of Lading Survey reports Waybills Stack cards Loss and Adjustment Reports Distribution Plans Commodity financial ledgers Physical counts by financial managers

Given the high monetary value of food programmed by CARE and the need to use sound commercial practices in managing this asset, it is important to keep commodity financial accounting separate from warehouse inventory accounting. Having two separate entities with opposing interests makes collusion more difficult and sets up a system of checks and balances. Just as a bank account holder maintains a check register and compares his own balance with the balance shown on the bank statement, the commodity financial accountant compares commodity inventory records with the warehouse inventory records to detect errors and discrepancies.

Reference ALMIS # 4496 - Inventory Food Commodities with attached *Commodity Accounting Manual* sections on Reconciliation of Commodity Inventory Ledgers. This *Inventory Accounting and Reporting* chapter and the *Commodity Accounting Manual* have been written to complement each other, and examples used in both manuals are similar.

Each location where CARE, a port authority or counterpart holds food is equivalent to a bank where “cash” is kept. For example, food is deposited in the first “bank account” when it is received at port. It then is transferred from the port bank account to a second bank account, usually a primary warehouse. The food may then be transferred to a third bank account, which may be a secondary warehouse, and then finally to a store at a distribution site.

Certain properly authorized documents are required to receive or dispatch food from a warehouse. Just as banks keep records that reflect all deposits and withdrawals as well as the account balance, warehouses must keep similar records.

Comparison of Banking and Warehouse Accounting Terms

Bank term	Equivalent to	Warehouse accounting term
Bank		Food storage area, such as a warehouse
Deposit slip		Bill of Lading and Waybill - Receipt Information Section
Check		Waybill - Dispatch Information Section
Bank debit/credit memo		Loss and Adjustment Report
Bank statement		Warehouse inventory ledger
Bank reconciliation (reconciles balance per bank statement with balance per account holder’s check register)		Warehouse reconciliation (reconciles physical warehouse balance with warehouse inventory ledgers)*

*For purposes of this manual warehouse reconciliations are done by warehouse managers or storekeepers. Country offices or counterparts must assure that reconciliations are done on a regular basis. In emergency settings, daily reconciliations may be required, however in more stable programs monthly or quarterly reconciliations may be sufficient.

Internal Control

Warehouse reconciliations listed in the warehouse accounting terms column are internal reconciliations required for on-going management of the asset. These reconciliations, however, do not substitute for independent reconciliations set forth in the *Commodity Accounting Manual* attached to ALMIS #4496.

III. PERSONNEL

A. Ports

For transactions at ports (discharges from ships and direct dispatches from ships or dispatches from port warehouses), warehouse inventory accounting staff will usually be located at the country or regional offices or at port cities. Working with independent surveyors, CARE staff may record transactions or they may have their clearing and forwarding agents maintain ledgers for port transactions.

B. In-Country Warehouses

The number of warehouse inventory accounting staff depends on the size of the warehouse. In a small or medium-sized warehouse, the storekeeper may maintain the stack cards and the warehouse inventory ledgers. In a large warehouse, a storekeeper may assign assistant storekeepers to record transactions on stack cards or in inventory ledgers, while maintaining overall management responsibilities. For even larger programs, including emergencies, warehouse managers with assistants may be responsible for a number of warehouses and storekeepers in a city or region, or a compound with many pre-fabricated warehouses (Rubb Halls).

CARE Tanzania Example

In the Ingara Rwanda refugee camp in Tanzania, CARE Tanzania's warehouse manager is responsible for approximately sixteen warehouses (Rubb Halls) located within a fenced compound. The warehouse manager maintains a separate office within the warehouse compound. A warehouse accountant maintains the warehouse inventory ledgers for all sixteen warehouses. Previously each storekeeper maintained warehouse inventory ledgers for his/her warehouse, in addition to the ledgers maintained by the warehouse accountant. Since this was a duplication of information, the warehouse manager discontinued the practice. Daily, the warehouse accountant and each warehouse storekeeper reconcile balances between the warehouse inventory ledger and the stack cards within each warehouse. Also copies of distribution plans and waybills are available as source documents. By eliminating one set of ledgers and doing a daily reconciliation, less staff time is devoted to achieving the same result--maintaining proper warehouse accounting records.

IV. MAINTAINING WAREHOUSE INVENTORY LEDGERS

Warehouse inventory ledgers are required for each individual shipment of food which arrives in country (a shipment number usually is assigned by the country office) and for each type of food. All transactions related to the receipt, dispatch or loss of food are recorded in these ledgers.

A. Source Documents for Ledgers

The source documents that support entries to the ledger are:

- Discharge (ex-tackle) independent survey reports - See **Port**.
- Delivery reports of independent surveyors - See **Port**.
- Waybills - See **Food Receipt and Dispatch**.
- Loss and Adjustment Reports - See **Losses and Claims**.

B. Warehouse Inventory Ledger

These forms set out the minimum information required for recording food transactions. Country offices may include additional information, if necessary.

WAREHOUSE INVENTORY LEDGER

Warehouse:
Shipment no.:
Donor:

Commodity type:
Commodity unit:
Unit weight:

Date	Reference No.	PN	Origin/ Destination	Receipts		Dispatches & (Returns) Units		Type of Loss	Losses		Balance		Pending	
				Units	Kgs	Units	Kgs		Unit	Kgs	Units	Kgs	Units	Kgs
Balance brought forward														
	Total			0	0	0	0		0	0			0	0

(Source documents: Bills of lading, waybills and Loss and Adjustment Reports)

Warehouse Inventory Ledger - Unfit Food

Warehouse:
Shipment no.:
Donor:

Commodity type:
Commodity unit:
Unit weight:

Date	Reference No.	Receipts	Dispatches	Losses	Balance	
Balance brought forward					0	
					0	
					0	
					0	
					0	
					0	
	Total	0	0	0		

(Source documents: Dispatch waybills and Loss and Adjustment Reports)

C. Guidelines for Preparing Warehouse Inventory Ledgers

Creating Ledgers

- Maintain two types of warehouse inventory ledgers--one for good food (includes original bags or containers and repackaged) and one for food suspected or declared to be unfit for human consumption. Maintaining two ledgers permits easier reconciliations among warehouse inventory ledgers, commodity financial ledgers and physical counts.
- Maintain ledgers by shipment number, donor and food type. For instance, if wheat from three separate shipments is stored in the warehouse, maintain three separate ledgers even though the wheat comes from the same donor.

Recording - Generally

- Record entries in whole units. If some bags are only partially filled, record the weight. If there are 1 ½ bags with a standard bag weight of 50 kilos, record 1 bag and 25 kilos.
- Update ledgers daily so that balances are available and losses will be detected.
- Close ledgers at the end of each month. Country offices and counterparts should coordinate closure of ledgers with commodity financial accountants.
- Carry forward the opening balance from the previous month's ending balance. If there is no ending balance for the previous month, the opening balance is zero.

Recording Receipts and Dispatches in Port Ledgers

- Enter receipts in the Receipts column of the ledger from the quantity listed on B/L. B/Ls list the number of units shipped. If food is shipped in bulk, divide the total weight of the food by the unit weight of the bags accompanying the bulk shipment to get number of bags.
- Add up totals of food received short or in damaged packages (includes unfit) during discharge from ships at port and enter totals in the Pending column of the ledger. The independent survey report is the source document for this marine loss information.
- Enter units and weights in the Dispatch column of the ledger from the "Total Units" column of the "Dispatch Information" section of the waybill. Use the independent surveyor's delivery survey, when available, as additional supporting documentation.

Recording Receipts and Dispatches in In-country Warehouses

- For arrivals in warehouses, record in the Receipts column of the ledger the units and weight listed in the Total Dispatch line of the waybill.
- Enter units and weight of damaged packages in the Pending column of the ledger.
- For dispatches from warehouses, enter units and weights in the Dispatch column of the ledger from the "Total Units" column of the "Dispatch Information" section of the waybill.
- Enter returns of any dispatches to warehouses as a negative number in the Dispatch column.

Loss and Adjustment Reporting

- Fill out Loss and Adjustment Reports whenever a loss or excess of food is discovered. Generally, the best method is to reconstitute the food into new bags or containers first, then describe the nature and extent of damages.

Ports

- Fill out a Loss and Adjustment Report for all marine losses at port. The independent survey report is the support document and it should be referenced or attached to the Loss and Adjustment Report.
- Fill out a Loss and Adjustment Report for losses occurring between the time food is discharged from a ship, placed in port warehouses and then dispatched from the port warehouse to an in-country warehouse. The discharge (ex-tackle) and delivery survey reports should be used as supporting documents and referenced or attached to the Loss and Adjustment Reports.

In-country warehouses

- Fill out Loss and Adjustment Reports for transit losses when food is dispatched between warehouses and/or distribution sites, enter the amount of loss in the Pending column of ledger and submit the report for approval.
- Fill out Loss and Adjustment Reports for losses discovered in warehouses, enter the amount of loss in the Pending column of ledger and submit the report for approval.
- Fill out Loss and Adjustment Reports for any food declared unfit for human consumption by a public health officer or other authorized officials, enter the amount of loss in the Pending column of ledger and submit the report for approval.
- Submit Loss and Adjustment Reports to a person authorized by the CARE country office or counterpart to approve these reports. Once approved, copies of reports should be returned to the warehouse manager or storekeeper who prepared the report.
- Use a negative entry to remove losses from the Pending column of the ledger and enter the amount in the Loss column of the ledger.
- Remove the loss from the Pending column, upon approval, and enter the amount in the Receipts column of the ledger for unfit food.
- Balances in the Pending column represent amounts for which authorized Loss and Adjustment Reports have not been approved.

D. Warehouse Inventory Reporting Period

Warehouse managers or storekeepers must take physical inventory and prepare Commodity Status Reports at least once a month. In order to assure consistency in commodity reporting, follow the same monthly reporting periods used for financial accounting. See CARE Finance's *Commodity Accounting Manual* and *Overseas Finance Manual* for detailed information.

The fiscal year ending 30 June contains 12 reporting periods plus one end of year adjustment period. The twelve reporting periods end on the 25th of each month for country offices, except for the month of June, when it ends on the 30th. The country director sets the end date of the reporting period for suboffices. When setting this date, allow sufficient time for the transmittal of data to the principal country office. For example, if a country office has suboffices outside the capital where the principal office is located, the country director determines that the suboffices will determine their commodity inventory balances as of the 20th of each month. The data is submitted to the principal office in time for the close of the reporting period on the 25th. See CARE *Overseas Financial Manual* for additional information regarding reporting periods.

E. Recording Transactions - Ledger Format And Examples

This section provides the basic warehouse inventory ledger format and examples of how to enter transactions. It begins with the arrival of food at the port and continues through dispatches to distribution sites, including specific transactions, summary tables which analyze receipt, dispatch and loss/damage information, and actual entries into warehouse inventory ledgers. The summary tables set out in this section are for illustrative purposes only.

While the examples below show transactions taking place nearly all at the same time, there often will be delays in making entries in ledgers because of distances and slow communications.

1. Transactions at the Port

1. Discharge from ship

- 27 October -- A ship with Bill of Lading #576 carrying 6,000 bags of CIDA wheat arrives at port. Shipment #3054 is assigned to the shipment by the CARE country office.
- A total of 5,900 bags are discharged from the ship, including 30 torn and leaking bags and five bags which are stained and appear unfit for human consumption.
- The 30 torn and leaking bags are reconstituted into 25 bags of food.
- 28 October -- Four of the five damaged bags are declared unfit for human consumption by an official of the Health Ministry. One bag is declared fit for human consumption.
- Loss and Adjustment Report #14 is prepared for the reconstituted and unfit food and submitted to a designated manager for approval.
- 29 October -- The suboffice administrator authorizes Loss and Adjustment Report #14, documenting marine losses of 109 bags (100 short, five lost after reconstitution and four unfit).
-

Dispatch from the port warehouse

- 29 October -- 1,000 bags are dispatched to warehouse #1 via Waybill # 850.
- 29 October -- The four bags of unfit food are sold to a fertilizer company and dispatched from port via Waybill # 851.
- 30 October -- 1,000 bags are dispatched to warehouse #1 via Waybill #852.
- 31 October -- 1,000 bags are dispatched to warehouse #1 via Waybill #853.
- 1 November -- 1,000 bags are dispatched to warehouse #1 via Waybill #854.
- 2 November -- 1,000 bags are dispatched to warehouse #1 via Waybill #855.
- 3 November -- 850 bags are dispatched to warehouse #1 via Waybill #856.
- 3 November -- The port informs CARE that no bags remain from this shipment. The warehouse inventory ledger shows a balance of 41 bags. Loss and Adjustment Report #15 is prepared documenting the port loss of 41 bags.
- 4 November -- The sub-office administrator authorizes the report.
- 20 November -- The port informs CARE that an additional 30 bags from this shipment were discovered at port. This amount is documented on Loss and Adjustment Report #16 and authorized by the suboffice administrator.

SUMMARY TABLES - PORT
Marine Losses - Discharge Survey Report

1	Bill of lading quantity	6000
2	Qty rec'd good	5866
3	Unfit for human consumption	4
4	Damaged bags (torn, wet, slack, etc.)	30
5	Total receipts landed (2+3+4)	5900
6	Qty repackaged	25
7	Short landed (1-5, if positive)	100
8	(Excess) receipts (1-5, if negative)	0
9	Total loss (3+4+6+7)	159

NOTE: The survey report is the support document for the Loss and Adjustment Report. Per the survey report there are marine losses of 109 bags and a bill of lading quantity of 6,000 bags, for a net receipt of 5,891 bags. This matches the amount listed on the warehouse inventory ledger.

If the warehouse inventory ledger cannot be reconciled with the discharge survey report, it may indicate:

- The information on the survey report has been updated and this information has not been reflected on a Loss and Adjustment Report.
- Loss and Adjustment Reports for marine losses have not been received.
- Information on the Loss and Adjustment Reports does not match information on the survey report.

Summary Table - Dispatch Information From Port Warehouse

CARE Waybill #	850	851	852	853	854	855	856
Shipment #	3054	3054	3054	3054	3054	3054	3054
Donor	CIDA	CIDA	CIDA	CIDA	CIDA	CIDA	CIDA
Commodity	Wheat	Unfit Wheat	Wheat	Wheat	Wheat	Wheat	Wheat
Unit	Bag	Bag	Bag	Bag	Bag	Bag	Bag
Unit weight	50 kg.	50 kg.	50 kg.	50 kg	50 kg.	50 kg	50 kg
Dispatch qty	1,000	4	1000	1000	1000	1000	850

NOTE: The above table sets out the actual dispatches from the port warehouse to an in-country warehouse. The transactions are reflected in the warehouse inventory ledgers for food in good condition and that which is unfit.

Port Warehouse Inventory Ledger

Warehouse: Port - 1
 Shipment no.: 3054
 Donor: CIDA

Commodity type: Wheat
 Commodity unit: Bag
 Unit weight: 50 kilos

Date	Reference No.	Origin/ Destination	Receipts		Dispatches & (Returns) Units		Type of Loss	Losses		Balance		Pending	
			Units	Kgs	Units	Kgs		Unit	Kgs	Units	Kgs	Units	Kgs
Balance brought forward											0		
27/10/94	B/L 576	CIDA	6000	0						6000		109	
29/10/94	LAR 14						Marine	109	0	5891		(109)	
29/10/94	B/L 850	W/house - 1			1000	0				4891			
30/10/94	B/L 852	W/house - 1			1000	0				3891			
31/10/94	B/L 853	W/house - 1			1000	0				2891			
1/11/94	B/L 854	W/house - 1			1000	0				1891			
2/11/94	B/L 855	W/house - 1			1000	0				891			
3/11/94	B/L 856	W/house - 1			850	0				41			
4/11/94	LAR 15						Port	41	0	0			
20/11/94	LAR 16						Port	-30	0	30			
	Total		6000	0	5850	0		120	0				

(Source documents: Bill of lading, waybills and Loss and Adjustment Reports)

Port Warehouse Inventory Ledger - Unfit Food

Warehouse: Port - 1
 Shipment no.: 3054
 Donor: CIDA

Commodity type: Wheat
 Commodity unit: Bag
 Unit weight: 50 kilos

Date	Reference No.	Origin/ Destination	Receipts		Dispatches & (Returns) Units		Type of Loss	Losses		Balance	
			Units	Kgs	Units	Kgs		Unit	Kgs	Units	Kgs
Balance brought forward										0	0
29/10/94	LAR 14	Port - 1	4	0						4	
2/11/94	W/B 851	SALE			4	0				0	0
	Total		4	0	4	0		0	0		

(Source documents: Waybills and Loss and Adjustment Reports)

2. Transactions at an In-Country Warehouse

- 29 October -- The truck carrying waybill #850 arrives at the warehouse from the port. Recall that the dispatch quantity on the waybill was 1,000 bags and the shipment number is 3054. A total of 975 bags are unloaded from the truck. Five bags are torn and leaking, and two bags are stained and appear to be unfit for human consumption.
- The five torn and leaking bags are reconstituted into 4 ½ bags. A public health official declares the two stained bags to be unfit for human consumption. The reconstituted and unfit bags as well as the bags delivered short are documented on Loss and Adjustment Report #100.
- 30 October -- The suboffice administrator authorizes Loss and Adjustment Report #100 documenting the internal transit losses of 27 bags and 25 kilos.
- 30 October -- The truck carrying Waybill #852 arrives at the warehouse and unloads 1,000 bags.
- 31 October -- 1,000 bags of wheat are loaned to another organization and dispatched from the warehouse on Waybill #1498. The loan was approved by CIDA, the donor of the food.
- 31 October -- The truck carrying Waybill #853 arrives at the warehouse and unloads 1,010 bags, of which five are torn and leaking, three are moldy and ten are underweight by five kilos each. The five torn and leaking bags are reconstituted into four. The ten underweight bags are reconstituted into nine. A public health official declares that three other stained bags are unfit for human consumption. The reconstituted and unfit bags as well as the ten excess bags are documented on Loss and Adjustment Report #101.
- 31 October -- The suboffice administrator authorizes the Loss and Adjustment Report documenting the transit loss of five bags and the excess receipt of ten bags.
- 1 November -- The truck carrying Waybill #854 arrives at the warehouse and unloads 990 bags. Loss and Adjustment Report #102 is prepared documenting the transit loss of ten bags, and the sub-office administrator authorizes removal of the loss from inventory.
- 2 November -- The truck carrying Waybill #855 arrives at the warehouse and unloads 1,000 bags.
- 3 November -- The truck carrying Waybill #856 arrives at the warehouse and unloads 850 bags.
- 4 November -- 200 bags are dispatched from the warehouse to a Counterpart A's distribution center via Waybill #1499 for PN20. This dispatch is based on a distribution plan prepared by the project managers.
- 5 November -- Two stained bags are returned to the warehouse. These were part of a dispatch of 200 bags to Counterpart B via Waybill #1500 for PN20. The dispatch was also part of the above distribution plan. The person authorized to accept the dispatch for Counterpart B noted on the Waybill that she did not accept the two bags because they were stained and appeared to be unfit for human consumption. Loss and Adjustment Report #103 is prepared. On the same day, a public health official declares the two stained bags returned to the warehouse to be unfit for human consumption, and the suboffice administrator authorizes the Loss and Adjustment Report.
- 5 November -- Five stained bags are discovered in the stack of the shipment in the warehouse, Loss and Adjustment Report #104 is prepared, the public health official declares them to be unfit and the suboffice administrator authorizes the report.
- 6 November -- The organization that borrowed 1,000 bags of wheat delivers the repayment wheat to the warehouse using their Waybill #2588.
- November -- The warehouse storekeeper discovers a stack of wheat from shipment #3054 to be infested with insects. A professional exterminator fumigates the stack with phosphine. Note that the stack which contains the food repaid from a loan was not infested and thus was not fumigated.
- 10 November -- Seven bags of unfit wheat are sold for animal feed and dispatched from the warehouse via Waybill #1501.

Note: See Losses and Claims for Loss and Adjustment Report examples.

**Summary Table - Waybill Information
Warehouse #1**

Waybill #	CARE 850	CARE 852	CARE 853	CARE 854	CARE 855	CARE 856	Non CARE 2588	CARE 1500
1 Shipment #	3054	3054	3054	3054	3054	3054	3054	3054
2 Donor	CIDA	CIDA	CIDA	CIDA	CIDA	CIDA	CIDA	CIDA
3 Commodity	Wheat	Wheat	Wheat	Wheat	Wheat	Wheat	Wheat	Wheat
4 Unit	Bag	Bag	Bag	Bag	Bag	Bag	Bag	Bag
5 Unit weight	50 kg	50 kg	50 kg	50 kg	50 kg	50 kg	50 kg	50 kg
6 Dispatch per WB	1000	1000	1000	1000	1000	850	1000	2
7 Qty rec'd good	968	1000	992	990	1000	850	1000	
8 Unfit for human consumption	2	0	3	0	0	0	0	2
9 Damaged packages	5	0	15	0	0	0	0	0
10 Total receipts (7+8+9)	975	1000	1010	990	1000	850	1000	2
11 Qty repackaged	4.5	0	13	0	0	0	0	0
12 Short receipts (6-10, if positive)	25	0	0	10	0	0	0	0
13 (Excess) receipts (6-10, if negative)	0	0	10	0	0	0	0	0
14 Total loss (8+9-11+12)	36.5	0	31	10	0	0	0	2

Note - Waybill #1500 -The dispatch information was included on the waybill by the dispatching warehouse and the receipt information was included on the waybill by the receiving counterpart. The counterpart then manually wrote on the waybill that she did not accept two bags because they were stained. The transporter acknowledged this when he signed the waybill at the time of delivery to the counterpart. The receiving warehouse thus notes the receipt of two damaged bags on the waybill that the transporter returns to the warehouse.

The above table analyzes each waybill to show receipts, dispatches and how damaged food is accounted for. The information in rows 1 - 6 is from the Dispatch Information section of each Waybill. Information in Rows 7 - 14 is from the Receipt Information section of the Waybill which would be completed by the Warehouse #1 manager or storekeeper.

Summary Table - Waybill Dispatch Information

Waybill #	CARE 1498	CARE 1499	CARE 1500	CARE 1501
Shipment #	3054	3054	3054	3054
Donor	CIDA	CIDA	CIDA	CIDA
Commodity	Wheat	Wheat	Wheat	Unfit Wheat
Unit	Bag	Bag	Bag	Bag
Unit weight	50 kg.	50 kg.	50 kg.	50 kg.
Dispatch qty	1,000	200	200	7

Warehouse Inventory Ledger

Warehouse: Warehouse - 1
Shipment no.: 3054
Donor: CIDA

Commodity type: Wheat
Commodity unit: Bag
Unit weight: 50 kilos

Date	Reference No.	PN	Origin/ Destination	Receipts per Waybill		Excess Receipts		Dispatches & (Returns) Units		Type of Loss	Losses		Balance		Pending	
				Units	Kgs	Units	Kgs	Units	Kgs		Unit	Kgs	Units	Kgs	Units	Kgs
Balance brought forward													0	0		
29/10/94	W/B 850		Port - I	1000	0								1000	0	27	25
30/10/94	LAR 100									Internal transit	27	25	973	25	-27	-25
30/10/94	W/B 852		Port - I	1000	0								1972	25		
31/10/94	W/B 1498		Loan					1000	0				972	25		
31/10/94	W/B 853		Port - I	1000	0								1972	25	5	
31/10/94	LAR 101					10	0			Internal transit	5	0	1977	25	-5	
1/11/94	W/B 854		Port - I	1000	0								2977	25	10	
1/11/94	LAR 102									Internal Transit	10	0	2967	25	-10	
2/11/94	W/B 855		Port - I	1000	0								3967	25		
3/11/94	W/B 856		Port - I	850	0								4817	25		
4/11/94	W/B 1499	20	Counter - A					200	0				4617	25		
5/11/94	W/B 1500	20	Counter - B					200	0				4417	25		
5/11/94	W/B 1500	20	Counter - B					-2	0				4419	25	2	
5/11/94	LAR 103									Internal Transit	2	0	4417	25	-2	
6/11/94	LAR 104									Internal W/house	5	0	4412	25		
6/11/94	W/B 2588A		Loan	1000	0								5412	25		
Total				6850	0	10	0	1398	0		49	25			0	0

(Source documents: Copies of waybills and Loss and Adjustment Reports)

Warehouse Inventory Ledger - Unfit Food

Warehouse: 1
Shipment no.: 3054
Donor: CIDA

Commodity type: Unfit Wheat
Commodity unit: Bag
Unit weight: 50 kilos

Date	Reference No.	Receipts	Dispatches	Losses	Balance
Balance brought forward					0
30/10/94	L/R 100	2			2
31/10/94	L/R 101	3			3
5/11/94	L/R 103	2			2
5/11/94	L/R 104	5			5
10/11/94	W/B 1501		12		-12
Total		12	12	0	

(Source documents: Dispatch waybills and Loss and Adjustment Reports)

V. PREPARING STACK CARDS

All food stored in warehouses must be placed in stacks. See ***Storage and Handling*** for more information on maintaining stacks. This section provides general guidelines for keeping stack card records and examples of stack cards. The examples are taken from the in-country warehouse transactions above.

Storekeeper Guidelines for Preparing Stack Cards

- Attach a stack card to each stack of food in a warehouse.
- Maintain separate stacks and cards for each food type and for each shipment number. If warehouse space is tight and food from another shipment is stacked on top of a partial stack, divide a stack card in half and list both shipments on one stack card. This should only be done in exceptional circumstances.
- Maintain separate stacks and stack cards by shipment number for food that has been damaged and awaiting reconstitution.
- Maintain separate stacks and stack cards by shipment number for food that has been repackaged.
- Maintain separate stacks and stack cards by shipment number for food unfit for human consumption.
- Record entries in whole units and record partial units in weight, e.g. 1 bag and 25 kilos.
- Record entries to stack cards whenever food is moved on or off a stack.
- Losses discovered at the time of receipt are not recorded on the stack card--if the food is not physically present, it cannot be part of a stack.
- Periodically count the units of food in the stack and reconcile the count with the balance on the stack card. Investigate any discrepancies. The warehouse manager or storekeeper must decide how often counts will be made and compared against the balance listed in the stack, although it is important to compare the physical stack count with the stack card balance whenever food has been placed on or taken off a stack.
- Compare the amounts listed on the stack card(s) for each food and shipment with the balances listed on the warehouse inventory ledger. Investigate any discrepancies, reconcile differences and prepare appropriate Loss and Adjustment Reports.

Example: All the good food received by Warehouse #1 went into one stack with one stack card. Food that was repackaged, food found unfit, and repayment of the loan went into three separate stacks, each with its own stack card. Based on this information, the following stack cards are completed:

CARE STACK CARD				
Warehouse: 1		Commodity: Wheat		
Shipment no.: 3054		Commodity unit: Bag		
Donor: CIDA		Unit weight: 50 kilos		
DATE	REFERENCE NUMBER	RECEIPT	DISPATCH	BAL
29/10/94	W/B 850	968		968
30/10/94	W/B 852	1,000		1,968
31/10/94	W/B 1498		1,000	968
31/10/94	W/B 853	992		1,960
01/11/94	W/B 854	990		2,950
02/11/94	W/B 855	1,000		3,950
03/11/94	W/B 856	850		4,800
04/11/94	W/B 1499		200	4,600
05/11/94	W/B 1500		200	4,400
05/11/94	L/R 104		5	4,395

CARE STACK CARD				
Warehouse: 1		Commodity: Unfit Wheat		
Shipment no.: 3054		Commodity unit: Bag		
Donor: CIDA		Unit weight: 50 kilos		
DATE	REFERENCE NUMBER	RECEIPT	DISPATCH	BAL
29/10/94	W/B 850	2		2
31/10/94	W/B 853	3		5
05/11/94	W/B 1500	2		7
05/11/94	L/R 104	5		12
10/11/94	W/B 1501		12	0

CARE STACK CARD				
Warehouse: 1		Commodity: Repackaged Wheat		
Shipment no.: 3054		Commodity unit: Bag		
Donor: CIDA		Unit weight: 50 kilos		
DATE	REFERENCE NUMBER	RECEIPT	DISPATCH	BAL
29/10/94	W/B 850	4.5		4.5
31/10/94	W/B 853	13.0		17.5

CARE STACK CARD				
Warehouse: 1		Commodity: Wheat		
Shipment no.: 3054*		Commodity unit: Bag		
Donor: CIDA		Unit weight: 50 kilos		
DATE	REFERENCE NUMBER	RECEIPT	DISPATCH	BAL
06/11/94	W/B 2588A	1,000		1,000

*Represents loan repayment from another organization; therefore, although the same shipment #, it is stacked separately

VI. FILING DOCUMENTS

At a minimum, maintain the following records and documents in chronological order:

- Receiving copies of waybills, with receipt acknowledged
- Dispatch copies of authorized waybills
- Copies of authorized Loss and Adjustment Reports
- Inventory ledgers by food type and shipment number
- Stack cards.

As stipulated in CARE's *Overseas Finance Manual*, maintain documents for seven years or for the length of time required by the donor, whichever is longer.

VII. PHYSICAL INVENTORIES

Warehouse managers or storekeepers should carry out physical inventories at designated time periods and reconcile physical counts with balances on stack cards and in warehouse inventory ledgers. If there are differences between counts and records, a Loss and Adjustment Report should be prepared and recorded in the warehouse inventory ledger. See *Storage and Handling* for guidance on physical inventories. Also, see Reconciliation of Commodity Inventory Ledgers section 5 - Reconciliation with Physical Count in *ALMIS #4496 Inventory - Food Commodities - Commodity Accounting Manual* for the role of the commodity accountant in carrying out independent reconciliations and preparation of Loss and Adjustment Reports.

Internal Control

Physical counts are the true inventory and each time a count is taken the ledger balances must reflect this count. If there are differences between the count and the ledger balance, reasons for differences must be stated on the Loss and Adjustment Reports.

VIII. REPORTING

A. Commodity Status Report (CSR)

Commodity Status Reports provide management with basic summary information on receipts, dispatches, losses, and physical inventories of food stored in warehouses during given periods of time. They are a critical management tool. **CSRs do not include food stored at project sites which is available for immediate consumption including open storage areas for emergency distributions.** In these cases, any reporting on food

would be included in Recipient Status and other monitoring reports. See **Monitoring Project Sites**.

CSRs must include information from counterpart warehouses as well as CARE controlled warehouses.

Warehouse Commodity Status Reports are prepared for each individual warehouse. Whether it is a report reflecting activity at a port or an in-land warehouse, warehouse managers or storekeepers must assure that CSRs balance. The importance of carrying out regular physical inventories cannot be emphasized enough.

If there is more than one warehouse in a region, individual warehouses will prepare their CSRs and submit them to the regional office. The commodity financial accountant or the Food and Logistics section in the regional office will then aggregate these reports into a CSR. Similarly, if there is more than one region, each region will submit its CSR to the commodity financial accountant or Food and Logistics section in the country office who will aggregate the regional reports into a country-wide CSR. In effect, all CSRs roll-up from local warehouses to regional offices to the country office. **CSRs should be prepared for each donor.**

Country offices must determine if the commodity financial accountant or managers in the Food and Logistics sections prepare the CSRs. The commodity financial accountant will have original copies of all receipt and dispatch waybills and Loss and Adjustment Reports to prepare their commodity accounting ledgers. See **Food Receipt and Dispatch** on routing waybills.

1. Monetization

Commodity Status Reports must include information on monetizations as well as direct food distributions. Including this information on CSRs will provide program managers with complete information on receipts and dispatches of all food inventories for all programs.

- In instances where a B/L is endorsed over to a buyer at the time a ship arrives in country and CARE never takes actual control or custody, the country office food management staff should **not** enter the tonnages in the consolidated CSR for the country office. As CARE never actually takes custody and control of the food, there is no reason to include the tonnages in the CSR. Country offices will report these tonnages as part of their regular financial reporting and in Annual Project Information reports prepared for CARE USA's Program Division.

- When country offices take custody and control of food to be monetized later, warehouse managers and storekeepers should include information on dispatches to buyers on the CSRs. Information would be entered on the Monetization line in the Distributions and Dispatch Section of the Report.

In order to minimize the number of reports country offices must submit to different donors, country offices should request that the CSR be submitted to them in lieu of other commodity reports.

2. Guidelines for Preparation

The CARE CSR form is adapted from a report required by AID's Bureau of Humanitarian Affairs, Office of Food for Peace for PL 480 Title II programs.

Guidelines for Preparing CSRs

- CSR should be reported in kilograms.
- Fill in the Physical Inventory at the beginning of the reporting period. (A). This inventory must be based on actual counts.
- Add all Receipts during the period. (B. 1-5). Arrivals means arrivals per the documentation - B/L or waybill. For example, if a B/L shows 6000 bags of wheat @50kgs per bag this amount would be recorded in (B.1), or if the same amount came from a warehouse this would be reported on (B. 5). As support for arrivals during a period, see attachment 10-1, PL 480 Receipts Report from CARE Ethiopia and CARE Peru for examples. The Receipt Reports should be prepared and submitted with the quarterly CSR.
- Report total receipts. (C)
- Add all distributions during the period to projects and dispatches for monetization and to other warehouses. (D. 1-5)
- Report total distributions and dispatches. (E)
- Calculate the Balance According to Documentation (ledgers, B/L, survey reports, waybills) $(A+C-E=F)$
- Report the Physical Inventory at the end of the reporting period. (G) This inventory must be based on actual counts.
- Report the total differences between the Balance According to Documentation and the end of the month Physical Inventory on (H) and breakdown the total of H on lines H. 1-5. Lines 1-5 include losses and loans - made and repaid.
- Report total of Differences Accounted For also on line I.
- Total of Differences accounted for (I) plus the end of the month physical inventory (G) must reconcile with the Balance According to Documentation. $(I+G=F)$
- If $I+G$ do not equal F , totals should be included in the Unaccounted for Difference line J. Warehouse managers, storekeepers, commodity financial accountants or staff in Food and Logistics sections must provide explanations, in writing, for any differences that are unaccounted for.

a. Consolidation of CSRs

Commodity financial accountants or Food and Logistics staff in regional and/or country offices should complete CSRs in the same way that individual warehouses complete reports, except that staff :

- Must determine if food dispatched from ports is received at inland warehouses during the CSR reporting period. If food is not received (there is no copy of the receiving warehouses waybill), the amount of food dispatched to the receiving warehouse should be included in the port warehouse physical inventory. This is important to assure that double counting of inventories does not take place. See Example Two below.
- Subtract out dispatches received from warehouses (b. 5) and sent to warehouses (d. 5). This is also necessary to assure that overall inventory is not double counted during the consolidation. If a regional office does the consolidation, this step will not be required when the country office prepares its country-wide CSR. See Example Three below.

When consolidating CSRs, there may be instances where total food inventory is understated because the CSR does not include food in transit between inland warehouses.

b. Sample CSRs

The examples below use the information from the transactions used to prepare the port and warehouse inventory ledgers in this chapter. They assume no other transactions for a quarter. They also take into account food in transit from a port or between warehouses. Each example shows aggregated information, although in practice there should be one monthly CSR for each warehouse and region and a quarterly CSR for the country office.

Finally, the examples in these CSRs are presented in units in order to match other examples in the manual. For preparation of actual CSRs, units would have to be converted to kilograms.

**EXAMPLE 1 – FOOD DISPATCHED AND RECEIVED DURING A REPORTING PERIOD
PORT - WAREHOUSE #1 – CONSOLIDATED**

COMMODITY STATUS REPORT

Month/Quarter: October - December

Check One:

Country X

- Country Office (Quarterly)
- Regional Office (Monthly) _____ (location)
- Warehouse (Monthly) _____ (location)

Donor CIDA

Date each date

Preparer: each preparer

Title: _____

Signature: _____

Commodity Unit wt. (kgs)	Quantities in Kilograms						TOTAL
	WHEAT		WHEAT		WHEAT		
	50		50		50		
A. Physical Inventory at Beginning of Period	0		0		0		0
B. Receipts into Inventory							0
1. Arrivals according to B/L	6000				6000		12000
2. Food delivered by shipping companies and applied to cover previous shortages							0
3. Reimbursements of loans from other organizations			1000		1000		2000
4. Food borrowed from other organizations							0
5. Dispatches from warehouses			5850				5850
C. TOTAL RECEIPTS DURING PERIOD	6000	0	6850	0	7000	0	19850
D. Distributions and Dispatches out of Inventory							0
1. PN/NAME: <u>20</u>			398				398
2. PN/NAME: _____							0
3. PN/NAME: _____							0
4. MONETIZATION (Country offices should include consolidated report amount of food turned over to buyers upon its arrival in country.)							0
5. Dispatches to Warehouses	5850						5850
E. TOTAL DISTRIBUTIONS DURING PERIOD	5850	0	398	0	0	0	6248
F. Balance According to Documentation (A + C - E)	150	0	6452	0	7000	0	13602
G. Physical Inventory at End of Period	30		5402.5		5432.5		10865
H. Differences between F and G (F - G)	120	0	1049.5	0	1567.5	0	2737
1. Ocean Freight Losses (marine, port)	109				109		218
2. Internal Losses (warehouse, internal transit)	11		49.5		60.5		121
3. Repayment of Loans from other Organizations							0
4. Loans made to other agencies			1000		1000		2000
5. Dispatches from Port Warehouse in transit at close of reporting period							0
I. TOTAL DIFFERENCES ACCOUNTED FOR (H1_H5)	120	0	1049.5	0	1169.5	0	2339
J. Total Differences Unaccounted for ([I+G] - F)	0	0	0	0	-398	0	-398

Physical inventory includes food in customs warehouses, in-country warehouses, in storage by co-sponsors, counterparts distributing agencies and which are in transit in country from ports in internal warehouses or central points which are not yet reported on receiving reports (e.g., the end of a reporting period).

AUTHORIZER	EACH TITLE	EACH DATE
Authorized by (signature)	Authorized by (name)	Date

**EXAMPLE 2 – FOOD DISPATCHED FROM PORT BUT NOT RECEIVED AT WAREHOUSE
DURING REPORTING PERIOD - PORT - WAREHOUSE #1 CONSOLIDATION**

COMMODITY STATUS REPORT

Month/Quarter: October - December

Check One:

Country X

Country Office (Quarterly)

Donor CIDA

Regional Office (Monthly) _____ (location)

Date each date

Preparer: each preparer

Warehouse (Monthly) _____ (location)

Title: _____

Signature: _____

Commodity Unit wt. (kgs)	Quantities in Kilograms						TOTAL
	WHEAT		WHEAT		WHEAT		
	50		50		50		
A. Physical Inventory at Beginning of Period	0		0		0		0
B. Receipts into Inventory							0
1. Arrivals according to B/L	6000				6000		12000
2. Food delivered by shipping companies and applied to cover previous shortages							0
3. Reimbursements of loans from other organizations			1000		1000		2000
4. Food borrowed from other organizations							0
5. Dispatches from warehouses							0
C. TOTAL RECEIPTS DURING PERIOD	6000	0	1000	0	7000	0	14000
D. Distributions and Dispatches out of Inventory							0
1. PN/NAME: <u>20</u>			398		398		796
2. PN/NAME: _____							0
3. PN/NAME: _____							0
4. MONETIZATION (Country offices should include consolidated report amount of food turned over to buyers upon its arrival in country.)							0
5. Dispatches to Warehouses	5850						5850
E. TOTAL DISTRIBUTIONS DURING PERIOD	5850	0	398	0	398	0	6646
F. Balance According to Documentation (A + C - E)	150	0	602	0	6602	0	7354
G. Physical Inventory at End of Period	5880		552.5		6432.5		12865
H. Differences between F and G (F - G)	-5730	0	49.5	0	169.5	0	-5511
1. Ocean Freight Losses (marine, port)	109				109		218
2. Internal Losses (warehouse, internal transit)	11		49.5		60.5		121
3. Repayment of Loans from other Organizations							0
4. Loans made to other agencies							0
5. Dispatches from Port Warehouse in transit at close of reporting period	5850						5850
I. TOTAL DIFFERENCES ACCOUNTED FOR (H1-H5)	5970	0	49.5	0	169.5	0	6189
J. Total Differences Unaccounted for ([I+G] - F)	11700	0	0	0	0	0	11700

Physical inventory includes food in customs warehouses, in-country warehouses, in storage by co-sponsors, counterparts distributing agencies and which are in transit in country from ports in internal warehouses or central points which are not yet reported on receiving reports (e.g., the end of a reporting period).

AUTHORIZER	EACH TITLE	EACH DATE
Authorized by (signature)	Authorized by (name)	Title
_____	_____	_____

**EXAMPLE 3 – FOOD DISPATCHED AND RECEIVED BY INLAND WAREHOUSES
PORT - WAREHOUSE #1 - WAREHOUSE #2 – CONSOLIDATED**

COMMODITY STATUS REPORT

Month/Quarter: October - December

Check One:

Country X

- Country Office (Quarterly)
- Regional Office (Monthly) _____ (location)
- Warehouse (Monthly) _____ (location)

Donor CIDA
Date each date

Preparer: each preparer

Title: _____

Signature: _____

Commodity Unit wt. (kgs)	Quantities in Kilograms						TOTAL
	WHEAT		WHEAT	WHEAT		WHEAT	
	50		50	50		50	
A. Physical Inventory at Beginning of Period	0		0	0		0	0
B. Receipts into Inventory							0
1. Arrivals according to B/L	6000					6000	12000
2. Food delivered by shipping companies and applied to cover previous shortages							0
3. Reimbursements of loans from other organizations			1000			1000	2000
4. Food borrowed from other organizations							0
5. Dispatches from warehouses			5850	2000		7850	15700
C. TOTAL RECEIPTS DURING PERIOD	6000	0	6850	2000	0	14850	29700
D. Distributions and Dispatches out of Inventory							0
1. PN/NAME: _____			398			398	796
2. PN/NAME: _____				400		400	800
3. PN/NAME: _____							0
4. MONETIZATION (Country offices should include consolidated report amount of food turned over to buyers upon its arrival in country.)							0
5. Dispatches to Warehouses	5850		2000			7850	15700
E. TOTAL DISTRIBUTIONS DURING PERIOD	5850	0	2398	400	0	8648	17296
F. Balance According to Documentation (A + C - E)	150	0	4452	1600	0	6202	12404
G. Physical Inventory at End of Period	30		3402.5	1500		4932.5	9865
H. Differences between F and G (F - G)	120	0	1049.5	100	0	1269.5	2539
1. Ocean Freight Losses (marine, port)	109					109	218
2. Internal Losses (warehouse, internal transit)	11		49.5	100		160.5	321
3. Repayment of Loans from other Organizations			1000			1000	2000
4. Loans made to other agencies							0
5. Dispatches from Port Warehouse in transit at close of reporting period							0
I. TOTAL DIFFERENCES ACCOUNTED FOR (H1_H5)	120	0	1049.5	100	0	1269.5	2539
J. Total Differences Unaccounted for ([I+G] - F)	0	0	0	0	0	0	0

Physical inventory includes food in customs warehouses, in-country warehouses, in storage by co-sponsors, counterparts distributing agencies and which are in transit in country from ports in internal warehouses or central points which are not yet reported on receiving reports (e.g., the end of a reporting period).

AUTHORIZER	EACH TITLE	EACH DATE
Authorized by (signature)	Authorized by (name)	Title
		Date

B. Quarterly Consolidated Report on Food Resources

In addition to a Commodity Status Report, food or logistics managers in country offices should prepare a Quarterly Consolidated Report for each donor, based on donor approvals for projects, call forwards and information provided from the CSR. This reports summarizes all food receipts, dispatches and losses for each donor by quarter and permits program managers to compare this information against original donor approvals and call forwards.

Example - CIDA approves 2,500 MTs (50,000 bags) of wheat for PN 20 of Country X. Country X has only called forward 300 MTs (6,000 bags) in the October to December Quarter. Information on arrivals in country and distributions is taken from CSR example 2. For consistency, this example will be presented in units. Although submissions of reports should be in kilograms like the CSR.

Consolidated Quarterly Report (By PN and Donor)

Country: X
Donor: CIDA
PN: 20

Quarter: October - December
Report Date: February 1

	Kgs* (000)	% of Approval	Type of food	Type of food	Type of food
Approval	50,000		Wheat		
C/F for quarter	60,000	12			
Balance of approval	44,000	88			
Approval per B/L	6000	12			
Distribution to project sites	398	0.8			
Marine loss	109	0.12			
Internal loss	60.5	0.12			
Total loss	169.5	0.24	0	0	0

Name of Preparer: _____ Title: Asst. Log. Mgr. Date: February 1
Approved by: _____ Title: Logistics Mgr. Date: February 10

*Units are used for this example only.

C. Reporting Periods

CSRs and the Quarterly Consolidated Report for Food Resources should be prepared by the CARE country offices no later than forty-five (45) days after the end of each quarter. Depending on the program, each report may be required more frequently. For example, in emergencies, reports may be required weekly or even daily.

To expedite the country office preparation of the country-wide CSR and the Quarterly Consolidated Report, individual warehouses and regional offices must prepare CSR reports monthly. Reporting periods for the CSR should follow the reporting period used to maintain warehouse inventory ledgers.

D. Filing and Submission

All CSRs and Quarterly Consolidated Reports must be kept on file in warehouses, regional and country offices, and submitted by numbered, transmittal letters to:

- Regional Managers, CARE USA Headquarters
- Food Security Unit, CARE USA Headquarters
- Headquarters of the CI member who assisted country offices receive food resources from non-US donors
- Donors.

E. Other Reports

The CSR and Quarterly Consolidated Report for Food Resources and the warehouse inventory accounting records and supporting documents described above set out the minimum amount of information necessary for purposes of managing food aid assets. Country offices may develop any other reports. However, before requiring additional reports, consider the following:

- Why is the additional information needed?
- Who will use the new information?
- Can the information be obtained from existing reports/documents or can they be revised to provide the information?

When deciding whether to collect more information, consider whether the costs involved in collecting and providing it exceed the benefits of having the additional information. CARE's main goal should be to implement efficient, cost-effective systems that provide accurate and timely information at the least cost possible.