

Training of Trainers Toolkits

Procedures of Grameen Shakti

Transparency in each deal with the clients,
is the hallmark of the success.
GS signs a contract in which the obligations of each party
is clearly documented, when a client agrees to purchase a SHS
from GS on credit.

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Products

Product Packages

- + SHS:
 - The customer has to pay 15% of the total price as down payment.
 - The remaining 85% of the cost is to be repaid through 36 post dated checks with 5% (flat rate) service charge

- + Micro-utility:
 - The customer has to pay 10% of the total price as down payment.
 - The remaining 90% of the cost is to be repaid through 42 checks. There is no service charge.4% discount is allowed on printed price in case of cash purchase

- + If a GS staff purchases a SHS , he has to pay minimum 10% of the total price as down payment and the rest is to be paid back within 48 months with 6% (flat rate) service charge



Solar Home System

Special conditions

If a customer purchasing a system on credit makes full payment, then payable service charge is cancelled and discount is paid on payable principal at the following rates:

- If full payment is made within 3 months, then the discount rate is 4%
- If full payment is made within 6 months, then discount rate is 3%
- If full payment is made within 9 months, then the discount rate is 2%
- If full payment is made within 12 months, the discount rate is 1%

Special conditions

In the case of batteries, the customer has to pay 50% of the total price as down payment. The rest is to be paid within 6 months with 8% (flat rate) service charge

Spare parts are not to be sold at credit

In case of mosques, and mandirs, but not madrassas, down payment is 25% and if the remaining amount is paid within a year, then the service charge is waived.



Micro Utility System

Micro-utility system

Principle

This package would target people with small income, who cannot afford to have a SHS individually, SHS of 50 watt or higher can be used in a micro-utility system

Micro-utility system: Product package

Product package

Devices

Four lights can be used with a 50 watt system, five lights with a 60/65 watt system, six lights with a 75 watt system, and ten lights with a 120 watt system. If there is any deviation from the above policy, then approval from the head office is required,

Down paiement

Owner of the shop in which micro-utility system is installed has to pay 10% of the price as down payment. This person would be considered as the owner of the system and would be held overall responsible. The owner can use the lights himself or rent them to others,

Price of the lamps

The installer has to pay Tk 3 for one light and he has to pay Tk 5 for the remaining lights just like any other users. If the lights are rented to other shops, the rent charged would be Tk 5 for each light. Under no circumstances, the system can be used for more than four hours,

Micro-utility system: Product package

Product package

Collection mechanism

The installment collector must collect dues from all renters each day and at the end of the week pay his dues to Gs and sign a cash memo to that effect,

Duration

The full payment of the system including down payment should be made within 3 years and 6 months or 182 weeks.

Transfer of property

After the full payment, the installer of the system becomes the owner

Warranty

Warranty for the system is three years. If there is need for battery water or tube light connection, then the client has to bear the costs.

Installment Collection Mechanism:

Principle

The main basis of collection mechanism is goodwill, trust, transparency and close relationship between the organization-staff and their clients.

The organization also needs to place great emphasis on discipline, commitment, dedication and hard work of its field staff to ensure full payment of dues.



Sale and Services Procedures



Installment collections

Cultivate the customer relationships

Coordinate its free maintenance service with its installment collection. Staff would check the systems sold and provide necessary maintenance service during visits to collect installments. This ensures use satisfaction and motivates them to pay their installments on time.

Installment collections

Standards practices for installment collection:

Monthly installments

Installments are collected monthly in case of standard sale of SHLSs. However in case of micro-utility model, installments are collected weekly or quarterly according to the agreement with clients.

Installment payment book

Each client is provided with an installment payment book which must be kept updated. This book must be checked during each installment collection. Staff must ensure that all the transactions are transparent and understood by the clients. There should not be any discrepancies in the accounts kept.

Unit work plan

A work plan is developed each month which focuses on 100% repayment rate and continuous follow-up,

A schedule for each staff

A schedule is developed : each staff is allocated to an area and the list of clients from whom installments should be collected. Unit managers usually cover 100 clients, while each technician and sub assistant engineer cover 120 clients. It is ensured that different staffs do not have to go to the same clients in the same area in the same month,

Special team for over due clients

Each unit office forms a team each week. This team is sent to the homes of over due clients to motivate and pressure them to pay their installments,

System Return Method:

Principle

The Grameen Shakti (GS) based on their experience has also developed a buyback system which allows a Client to return the SHLS bought from GS.

This happens when the locality of a client is connected to grid electricity. Buy back system is designed in such a way that clients do not get unfair deal and GS also does not suffer any losses.

System Return Method:

Standard practices:

Depreciation of the material

If a SHS is returned for any reasons, then depreciation is calculated on the package price in the following manner:

- Depreciation would be 25% if the system has been purchased within a year
- Depreciation would be 20% if the system has been purchased within two years
- Depreciation would be 20%, if the system has been purchased within three years
- Depreciation would be 20%, if the system has been purchased within four years
- Depreciation would be 15%, if the system has been purchased within five years

Rules of paiement

Amount allocated as depreciation cost is subtracted from the amount payable by a client and then either client pays GS the remaining due amount or GS pays the client. However, depreciation is calculated on the principal, never on the service charge. Service charges paid by a client is not refunded

System Return Method:

Standard practices:

Registration of the system

A returned system is registered in the stock register and when the returned system is sold again, it is removed from the stock register.

Resale of the system

When an old system is resold, then a new number must be set in the client ledger and shown as a new sale in the monthly sale statement

Procedure

- There must be a receipt acknowledging the amount due paid by a client. This document should have two witnesses. This receipt along with the depreciation calculation sheet of the returned system and other monthly documents should be sent to the accounting department of the head office. A photocopy of the contract must also be sent to the head office.
- If GS owes a due to a client, then this must be show in the form

Sale of returned systems:

Principle

Systems returned from defaulting clients or those whose have been connected to the grid are resold to other clients.

Sale of returned systems:

Standard practices:

Pricing of the system

- Returned SHSs have no allocated package price
- First, the prices are determined of the new accessories required with the returned system.
- Then the new book value of the returned system is determined after subtracting the depreciation as per GS policy. (as for now, subtracting depreciation is of 10 years at the rate of 10%).
- The new price of the system includes the price of the new accessories and the book value of the returned system.
- The SHS system which was returned by the end user can be sold under any of the four financial packages developed by GS. However returned systems must be sold at a price calculated after

Sale of returned systems:

Standard practices:

Determination of the guarantee

When providing guarantee to a returned system, the guarantee period for panels and batteries would be determined after subtracting the period of use.

Reporting

A report must be prepared for each returned system sold and filed after being signed by the divisional manager, unit manager and the second signatory. The report must include information such as package value of the system, period of use, depreciation, date of return, present value of the system etc). The report must also be sent to accounting department of the Head office.

Marketing Strategy

Marketing plan and target setting:

Grameen Shakti (GS) uses a rolling forecast to set the sales target of a year. The method is based on the previous year's seasonal actual sales and this year's expectations. Data are collected from unit/ regional/ divisional offices and other relevant sources:

The yearly target plan is conveyed to divisional/unit managers who develop the monthly/ annual work plan of their respective offices with the help of head office.

Production Unit as well as inventory management also set their production and supply targets according to the annual sale targets

Promotional strategies

Community acceptance and good will are the main building block of GS marketing Strategy.

Community acceptance

Promotion events and practices

GS engineers at the field level hold:

- Demonstration meetings
- Coordinantion with the village leaders ,
- Distribution of brochures
- From door to door to information campaign

Locations:

The public gathering places such as markets, exhibitions and college campuses are used for demonstrations.

Demonstration of the material:

Public demonstration of SHLSs is a very important promotional tool because villagers need to see that a system actually works before they are ready to buy it.

Community acceptance

Transparent and above the board transactions: Staffs are trained to conduct all their transaction with clients in an open and transparent manner.

Information on the system

Providing the clients with complete and detailed information about a SHS before a purchase such as

- purchase price and method of payment,
- warranty and guarantees of different parts,
- how long and what purpose a SHS can be used
- maintenance requirements
- advantages of client training etc,

Community acceptance

Transparent and above the board transactions: Staffs are trained to conduct all their transaction with clients in an open and transparent manner.

Mentoring of the client

- During collection of installments, staffs check on the system and give advice to the clients on its proper maintenance.
- All accounts are kept updated so that there is no suspicion is created in the minds of the clients about financial transactions.
- Staffs ensure that installment payment card kept by the client is regularly updated during their monthly visits.
- Cash memos must be signed by clients.

Emphasis on quality checks

- Staffs are required to check any products or appliances before these are supplied to the clients.
- Under no circumstances defective appliances are allowed to be supplied to the clients.
- Warranty given to the clients is to be strictly kept and good will and trust of the clients should not be broken under any circumstances.

Social awareness of programmes

Solar scholarship program

GS has introduced a solar scholarship programme for the children of SHS users. This reflects GS's social commitment and at the same time works as a promotional tool for creating awareness for renewable technology

Training programs

GS regularly conducts free training programmes for local technicians and clients on maintenance and repair of solar home systems. This at one hand ensures standard maintenance of SHLSs and on the other hand creates a stake hold in local communities by creating employment opportunities for young people

Collection of used batteries

GS also has in place a system to motivate its clients to return damaged and used batteries so that the environment remains undamaged

Motivational strategies

Principle

GS has over the years have developed a very good understanding of the psychology of its rural clients and this is taken into account while designing its programme.

As a social entrepreneur. GS takes the responsibility to motivate its clients to make responsible and offer the best choices possible. Maximizing the socio-economic benefits to its clients is the goal of GS. The standard GS practices in this regard include:

Standard motivational practices:

Motivation for installing a SHLS:

GS treats its clients as valued customers who know how to make responsible choices. GS conveys this to its clients by providing them with a T-shirt and a plastic file to keep necessary documents.

Motivation for cash and early installment payment:

GS encourages its clients to purchase their systems in cash or make early installment payments by giving them discounts.

Motivation for payment for last installment:

Many clients hesitate to pay their last installments because they do not wish to lose the free maintenance service provided by GS. In order to motivate these clients, GS organizes certificate giving ceremonies for the clients who have completed their payment and gives them a free umbrella. This encourages the clients to make their payments and also allows GS to close an account and transfer ownership.

Motivation for maintenance contracts:

GS encourages its clients to sign a maintenance contract with it, after the end of warranty so that GS can continue to provide its services to its clients for a small fee. GS staffs are trained to start communicating with their clients at least three months before the end of the warranty period. GS also provides a clock as a gift to those clients who sign a maintenance contract. In this way, GS ensures that sold systems are kept in working order and the utility of the clients are maximized.

Warranty and Maintenance strategy

Warranty and repair, maintenance system:

Principle

GS has developed a standard warranty and post warranty system to guarantee the capital investment made by SHS owners and reduce their risks.

This is one of the major promotional tools of GS because a new owner of a system is likely to lack knowledge about the up to date the technology and may not have enough confidence to install one unless a standard back-up service is guaranteed

Warranty and repair, maintenance system:

Standard practices:

Guaranty of the material

- Twenty years warranty for solar panels
- Five years warranty for batteries and three years warranty for charge controllers

Standard package :Three years free maintenance system

- GS engineers provide on the spot trouble shooting
- Monthly checkup of the system during installment collection.
- Items which come under the three years free maintenance are charge controller, lamp circuit, DC-DC converter, mobile charger and fuse

Prolongation of the maintenance service

An opportunity for signing annual or per call maintenance agreement with GS for a low fee, after the end of three years free maintenance service.

Buy back system

A buy back system which guarantees that an owner would be able to re-sale his system to GS if his area is connected to grid electricity. This policy at one hand helps to develop confidence and trust between GS and its clients and on the other hand increases the sale by reducing the risk of clients and guaranteeing their investment.

Maintenance contract:

GS motivates its clients to sign maintenance contracts after the duration of the warranty in order to ensure the proper maintenance of their systems.

Maintenance contracts are of two types.

- A client can sign a contract with GS in which he is charged per call. That is each time a client calls GS for repair and maintenance he will be charged a fee for that call.
- A client can also sign an annual contract with GS in which all his small maintenance. The annual fee cannot be paid through installments.

Those who sign maintenance contract with GS will receive a clock as gift.

Monthly accounts must be kept of all transactions and sent to the account department of the head office.

Maintenance & repair fee for spare parts

Warranty or maintenance service does not cover the repair and maintenance of :

- battery water,
- tube light,
- switches,
- switch boards and
- other such small spare parts.

Appliances which cannot be repaired locally are to be sent to the head office with the names, IDs of the clients. Clients are to bear the costs which do not come under warranty or maintenance contract.

Maintenance fee and fee for spare parts are to be treated differently during accounting. They should have separate ledgers.

Monitoring



Monitoring at the Head Office level:

Deputy Managers are responsible for 5 to 6 divisional offices which in turn control 5 to 6 unit offices. Deputy managers are supervised by assistant general managers.

Deputy managers and others from the head office remain in constant touch with the unit offices using mobile phones and other up to date technology.

Monthly meetings are organized in which open door discussions take place between unit/ divisional managers and head office staff.

Monthly and annual statements are regularly sent to respective departments of the head office.

Reports sent from unit/divisional offices are consolidated and analyzed to develop summarized reports.



Monitoring at the unit/divisional level:

Divisional managers are primarily responsible for checking all books and reports related to the function of a unit office. They are also responsible for supervising whether the activities of unit offices are being conducted properly.

All unit offices must have updated information and would be able to supply these to the head office or divisional managers as requested

At the field level, divisional managers are primarily responsible for overseeing whether customers are getting standard services, whether the clients are maintaining their books properly and how the overdue amounts are being collected etc.

Portfolio Analysis

All data related to sales such as names of clients, installments paid, amount outstanding etc is documented both at the head office and the unit offices.

Sales data is analyzed every month for in-depth information on sales, outstanding, over-dues, repayment rate of each unit office and to take appropriate actions.

A list of overdue clients is made for each unit office and appropriate actions are taken.

Audit

Each unit office is audited annually when all ledgers/books are thoroughly checked.

Any discrepancy found in the ledgers/ books are reported to all concerned departments and appropriate actions are taken.

Other reports:

Unit managers are required to send any reports to head office as requested. This report may be an analysis of a particular problem or collection of information to pinpoint the potential of a certain strategy.

These reports may include:

- Case studies to find the socio-economic impact of GS programmes,
- Need assessment or feasibility studies to analyze the potential or the outcome of a planned pilot project etc, and
- Short survey to find out market potential of a certain product, reaction of potential customers to management policies such as increase in prices.

Fund Management

Budgeting

Annual detailed budgets are prepared based on the previous years performance and targets set for the following year,
The annual detailed budget is placed at the Board for approval.

Administrative procedures

Fund management at the divisional/ unit level

Transaction- cash at hand (1/2):

- Fund collected from the clients each day should be transferred to the bank that day. If it is not possible to transfer funds to the bank on the day of collection, the funds should be immediately transferred to the bank in the first hours of the following opening day of the bank;
- After transferring funds to the bank, a credit entry should be made in the bank ledger and a debit entry to the cash ledger;
- If funds collected in the last day of the month cannot be transferred to the bank on that day, then these funds should be transferred on the first opening day of the bank.
- Transfer should be made in a separate deposit slip which should be shown with all the documents of that month. Funds transfer of the following month on that day should be made in a separate deposit slip;
- Funds of all related costs of the unit offices such as rents, technician salaries should be transferred from the cash book as required to the petty cash book. Expenditures should be made from the petty cash;
- At the end of each month, the funds remaining after bank deposits and expenditures should be transferred to the bank in a separate deposit slip. This is done to show zero balance both in the cash book and the petty cash book for the following month. These funds come under the heading of "cash at hand" in monthly accounts statement of the head office;

Fund management at the divisional/ unit level

Transaction- cash at hand (2/2):

- No credit can be given from the cash at hand at the unit level without the permission of the head office. Neither can be a transfer made to another unit office;
- All deposit slips should be kept for inspection by the audit.
- Fund collected from the clients each day should be transferred to the bank that day. If it is not possible to transfer funds to the bank on the day of collection, the funds should be immediately transferred to the bank in the first hours of the following opening day of the bank;
- After transferring funds to the bank, a credit entry should be made in the bank ledger and a debit entry to the cash ledger;
- If funds collected in the last day of the month cannot be transferred to the bank on that day, then these funds should be transferred on the first opening day of the bank.
- Transfer should be made in a separate deposit slip which should be shown with all the documents of that month. Funds transfer of the following month on that day should be made in a separate deposit slip;

Fund management at the divisional/ unit level

Transaction-cash book:

- Cash at hand of the previous month should be shown as the opening balance of the following month;
- Cash collected each day or any other receivable paid each day should be entered in the cash ledger according to the cash memos. Serial should always be maintained;
- Any kind of deposits or expenditures of each day should be removed from the cash book;
- Entries in the cash book should not be mixed with entries in other related books or ledgers;
- At the end of each month, the total shown in the column under deposits should be equal to the total collected that month; and
- Second signatory of the unit office is responsible for this account. In the absence of the second signatory, this account would be controlled by the unit manager

Fund management at the divisional/ unit level

Transaction -bank ledger:

- Deposits made to bank accounts by unit offices are to be entered in the bank ledger, according to dates, each day;
- If an unit office has several bank accounts, then that unit office may have several bank ledgers or one bank ledger with separate account according to the number of banks;
- All bank related transactions such as interest, sending DD or TT are to be entered into the bank ledger;
- At the end of the month, the entries in the bank ledger should be compared with the bank statements collected from the banks;
- During each deposit in the bank, deposit slip should include the bank seal and the signature of respective bank officer; and
- Monthly expenditure vouchers, monthly bank statements, photocopies of related deposit slips/ passbooks should be sent to the accounts department of the head office, during each year closing.

Fund management at the divisional/ unit level

Transaction-petty cash ledger:

- There should be a petty cash ledger for showing all transactions related to expenditure of a unit office.
- Expenditures should be transferred from the cash book to the petty cash ledger as per need
- Accounts in the petty cash ledger should be kept updated on a daily basis. All entries should have voucher numbers and these vouchers should be documented.
- Petty cash ledger would be under the control of second signatory. However it is the responsibility of the unit manager to see if the petty cash accounts have been kept accurately and transparently
- At the end of each month, total in the petty cash ledger would be equal to the total expenditure of that month.

Fund management at the divisional/ unit level

Transaction- cash memos (1/2):

- Each unit should have a cash memo register. Cash memos should be under the control of the unit manager. He may issue cash memos among the staff as required
- The name of the staff along with his signature should be kept in the cash memo ledger. No staff can have more than one cash memos at a time. He may be issued a new cash memo after the complete use of the old cash memo. Cash memos must be checked before their issue to see whether they include the right number pages, whether the serial number of pages is all right etc
- No cash can be received without a cash memo. Clients should be issued cash memos according to the amount paid. No cash memo can be issued without receiving any cash.
- In time of depositing cash memos to the office, the respective staff must check the total given in the cash memo as well as its date and serial number to see whether the cash memo has been issued according to its date and serial

Fund management at the divisional/ unit level

Transaction- cash memos (2/2):

- Cash memo must include the name, designation and signature of the receiver. It should also include the name and the signature of the client or cash payer. Cash received should be written in number as well as words.
- The second signatory should keep the second copy of the cash memos during receiving the cash collected each day. The second copies should be sent with the monthly report to the head office
- If by mistake or for any other reasons, cash is not received against the issued cash memos, then these cash memos should not be removed from the book, but must be stapled together and note the reasons with signatures of the second signatory, unit manager, divisional manager.

Fund management at the divisional/ unit level

Transaction- client ledgers

- One ledger by program. For example GS has two client ledgers– one for solar home systems and the other for biogas plants
- Client ledgers should include all relevant data of the sold systems and the clients such as :
 - the name of the client
 - address
 - the price of the system
 - date sold
 - the number of installments
 - last date of payment
 - amount received and the amount due etc,
- Each day, the client ledger should be updated based on the down payments, installments and service charges received from clients. Under no circumstances, posting of one day's entries can be made another day.
- At the time posting to the client ledgers, the related cash memos and page numbers should be mentioned. Client ledgers should also include the signatures of the receivers

Inventory Management

Inventory management (1/3):

- The person responsible for ledger postings should enter his signature and date in the stock ledger in the given column.
- Whether there is demand or no demand for inventories, updated stock report should be sent to the head office.
- Apart from sales, no inventories can be taken outside the store. If it is necessary to take any inventory outside for repair or change it, then a written description of that inventory should be documented. Divisional manager, internal audit team or any authorized person from the head office may come to inspect these inventories.
- If inventories are transported from one unit office to another unit office then a copy of the Challan should be sent to the head office
- Inventories sent from the head office must be counted and signed before the representative of the head office.

Inventory Management

Inventory management (2/3):

- Inventories transferred from the head office to the unit offices, transfer of inventories from unit office to another, inventories purchased by an unit office or returned by clients should be posted to the stock ledger
- Stock ledger would be under the control of the unit managers and under the responsibility of the store unit manager.
- Related payment statement (Challan) of inventories and in case of local purchase where there is no challan, the photocopies of the bill should be documented in the (Challan) file.
- After a sale, a challan of the inventory should be prepared and signature of the purchaser taken. A copy of the challan should be given to the purchaser and the inventory along with its challan serial no and date should be removed from the stock ledger.
- In case of posting or removing inventories from the stock ledger, serial should be mentioned. Under no circumstances, earlier receipts can be shown later or a later receipt earlier.

Inventory management:

Inventory management (3/3):

- If for any reasons, unnecessary inventories or more than the required quantity is sent to a unit office or if the inventories for one unit office is sent to another unit office then those inventories should be posted to the stock ledger after signing a receipt and copy of the challan should be sent to the store division of the head office.
- A system installed with the permission of the head office should be removed from the stock ledger and entered in to fixed asset ledger.
- Any damaged inventory with the approval of second signatory, divisional manager, unit manager should be removed from the stock ledger and posted to the damaged inventory ledger. A report on the damaged inventories should be sent to the accounts department of the head office and these inventories should be kept at the unit office till the decision of write-off management committee.
- Divisional manager responsible for stock ledger can check on the ledger at any time he likes.

Logistics cost management: Internal Management Systems

Monthly costs:

- Each unit office must limit itself to a certain monthly expenditure. Any expenditure outside the limit must be explained.
- If it is necessary to have any expenditure outside the monthly expenditure, prior approval needs to be taken.
- All training related accounts (such as clients/ technician training) should have separate vouchers. Lists of trainees and receipts (of the allowances paid) from trainees with signatures of second signatory, unit manager, and divisional manager should be included with the vouchers.
- Any purchase of equipment will require local quotation and bills should be sent to the head office with the quotations. If a contract is made for purchasing structures, then the cost should be determined on the basis of local quotations and a copy of the agreement should be sent to the head office.
- All vouchers should have details attached with signatures of unit managers and divisional managers.

Logistics cost management: Internal Management Systems

Monthly costs:

If a client is given cash payment for returning a system, then receipt of the payment should be included with the voucher. If a credit is given from a unit office, then there should be a receipt of this should be mentioned in the monthly summary sheet.

Approved monthly expenditure is to be determined as per the established policies.

Monthly expenditures which require separate approvals include

- house rent, electricity bills etc
- technician salaries,
- purchase of solar system accessories,
- approved mobile bills,
- training expenses of clients, trainees,
- umbrella distribution costs,
- guest bill related with meetings etc,
- paper bills
- other approved expenses.

Logistics cost management: House Rent

House Rent:

- House should be rented for three years. Houses can be rented for less than three years with the special approval of the head office.
- A copy of the contract should be sent to the head office.
- If any advance is paid, then a receipt must be kept from the renter and this should be sent with the voucher to the head office.
- When paying rents, cash memos should be taken which must have the signature of the house owner or renter or his representative.
- Those unit offices whose rents have been paid in advance, they need to submit each month rent balancing vouchers showing the amount paid and the remaining amount.
- Those unit offices whose electricity bill is paid by Grameen Shakti, they need to submit the photocopies of the electricity bills with monthly vouchers. Under no circumstances will the office bear any extra costs due to late payment of bills.

Logistics cost management

Travel Allowance:

- Each unit must have a movement register in which each day's travel details would be documented.
- Each day, all staff would document their travel details in the movement register before going out.
- Travel allowances of each day must be prepared as per the movement register and signed by respective controlling officers.
- At the end of each month, travel allowance bill must be submitted to the divisional manager. Under no circumstances, travel bills can be allowed to be accumulated. Divisional manager will submit this travel to the head office during monthly meeting.
- If any travel allowance of a month is not submitted to the head office, then that travel allowance would be considered as uncollected travel allowances. These types of travel allowances are to be submitted to the head office during the next month with explanations for late submissions and signature of the divisional manager. If travel allowances will be paid, if the head office considers it logical to do so.
- No travel allowances will be acceptable if submitted to the head office after ninety days.

Logistics cost management

Advances:

- If any advances are taken to open an unit office, purchase furniture or any other reasons, then all related documents should be consolidated within 30 days, i.e. approval notes, expenditure summary etc.
- If it is possible to complete the procedure within 30 days, then written request may be made for more time, however under no circumstances more than 3 months time can be given.
- If any advances are taken from the head office for purchasing any equipment, or any other activities, then those activities should be implemented within 6 months.
- If the proposed activities are not implemented within 6 months, then approval would be automatically withdrawn.
- If any advances are taken from the unit office, then there should be a receipt with the approval not.

Logistics cost management

Fixed Asset Register:

- Any fixed asset sent by the head office or purchased by the unit office must be entered into the fixed asset ledger.
- Separate ledger pages should be kept according to division of assets.
- On 31st December of each month, accounting of fixed asset ledger should be sent to the head office.