



# EBOX MANAGEMENT GUIDELINES



*The eBox at Antsohihy.*

January 2021



## **MAHEFA MIARAKA**

The USAID Community Capacity for Health program is an integrated community health program funded by USAID for five years (June 2016- June 2021). The program, Mahefa Miaraka, is implemented by JSI Research & Training Institute, Inc., in partnership with FHI 360, Transaid, and Action Socio-Organization Secours (ASOS), and in close collaboration with the Ministry of Public Health. It will be implemented in seven regions of Madagascar (Analanjirifo, Boeny, DIANA, Melaky, Menabe, SAVA, Sofia).

The program supports the Ministry of Public Health to reduce the morbidity and mortality of mothers, newborns and children, through the strengthening of community health services and structures that support them at fokontany, commune, district and regional levels. In particular, it aims to:

1. Strengthen the capacity of the public sector to plan, provide and manage community health services;
2. Strengthen community engagement and ownership for health

In Mahefa Miaraka's intervention areas, community actors active in areas relating to community health, including CHVs, are encouraged and supported to take part in income generating activities (IGAs). The eBox is an IGA activity that acts as a workshop which sells and repairs second-hand bicycles. The eBox initiative was introduced to respond to gaps in the bicycle sales and repairs market, through the provision of new skills and income generating opportunities for community members.

The eBoxes are managed by cooperatives which consist of CHVs, the local Health Committee (COSAN), the management committee of the local health (mutuelle de santé) insurance scheme, and other actors involved in community health. The eBoxes aim to provide a sustainable financial motivation to cooperative members, develop the commitment of community actors through their contribution to the local health insurance scheme, and meet the needs of the local population in terms of transportation.

## **ACKNOWLEDGEMENTS**

This guide has been developed to support the ongoing success of the eBoxes in Madagascar and hopes to inspire existing and future eBoxes in Madagascar and beyond. We would like to thank the hard work and dedication of the staff and members of the existing eBoxes that has gone into making their eBoxes a success, as well as the support given to eBoxes by local stakeholders including the CCDS, COSAN and local government offices.

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## I. ACRONYMS

BSC	Cargo Tracking System (Bordereau de Suivi des Cargaisons)
CCDS	Health Development Coordinating Committee (Commission Communale de Développement Sociale)
CD	Customs Duty
CHVs	Community Health Volunteers
CIF	Costs, Insurance and Freight
COSAN	Community Health Committee (Comité de Santé)
FHS	Management Committee of the Community Health Insurance Scheme (Fifampitsimbinana Ho Salama)
IDT	Import Duties and Taxes
IR	Impôts sur le Revenu
KOMPIVA	Kaoperativan'ny MPisehatra ara-pahasalamana Ifotony Vonjy Anivorano
NIF	Tax Identification Number (Numéro d'identification fiscale)
SAD	Single Administrative Document
USAID	United States of America International Development
VAT	Value Added Tax

## 2. INTRODUCTION

The enterprise box, or eBox, is a locally managed bicycle workshop which sells and repairs second-hand bicycles that are supplied by international donors. It is an income generating initiative which enhances the motivation of community health actors, contributes to micro-finance schemes, and improves the wider community's mobility.

Each eBox is managed and promoted by a registered cooperative that employs a team of staff consisting of community health actors, members of the community health committee (COSAN) and members of the health insurance committee (FHS) to carry out the day to day operations of the eBox. The cooperative is further overseen by the Board of Directors, consisting of community health actors, members of the health development and coordination committee (CCDS), community leaders, COSAN members, and representatives from the management committee for the community health insurance scheme.

This 'Simplified Manual' has been developed to provide guidance for all those associated with managing and operating the eBox. It provides information on the roles and responsibilities of those associated with the eBox and help in fulfilling these responsibilities.

## 3. EBOX GOVERNANCE

### 3.1 The Cooperative

The eBox is governed by a registered cooperative. This cooperative must comply with the regulations set out in LAW N° 99-004 relative to cooperatives and its implementing decree N°2014-1003 in 16 July 2014.

The success of the eBox depends on the capacity of eBox staff and the Board of Directors of the cooperative to carry out its various roles and responsibilities. When new eBox staff are introduced

within the cooperative, the training that was initially carried out by Mahefa Miaraka should be cascaded down to ensure that the requisite skills remain within the cooperative (see section 3.4).

## **3.2 Governance of the Cooperative**

Two types of internal structures form the governing body of the cooperative. The main structure includes:

- The General Assembly;
- The Board of Directors.

### **3.2.1 The General Assembly**

The general assembly is the deliberative body of the cooperative which brings together all registered members who have paid their dues.

The general assembly can meet as ordinary or extraordinary sessions.

#### *The Ordinary General Assembly*

The ordinary general assembly meets as many times as the interest of the cooperative members requires, but a minimum of once a year. This should take place no more than three months after the end of the financial year and submission of the annual report. The ordinary general assembly deliberates and makes decisions on all questions relating to the orientation, policies and the general organization of the cooperative.

A general assembly meeting is convened by the Chairperson of the Board of Directors, at the request of either half or more of the members of the board of directors, or at the request of one third or more of the members of the cooperative. For example, of 7 Board of Directors, at least 4 are required to request the meeting. Reference must be made to the statutes when it comes to the terms and time for convening members to the general meeting.

An ordinary general assembly can sit validly if at least half of the Board Members and two-thirds of the general members are present. If half of the Board Members or one-third of the members are not present at the first meeting, the general assembly is convened again according to the statutory provisions. The decisions of the general assembly are taken by an absolute majority of the votes cast. The statutes set the voting procedures. Members of the Board of Directors do not take part in the vote when it comes to approving financial reports.

Among its responsibilities are:

- Approve the work plan and the annual budget of the cooperative developed by the Board of Directors;
- Examine, approve and ratify the annual and financial reports (balance sheets);
- Fix the percentage of the annual surplus to be given as dividends, within the limits fixed by the articles of association;
- Determine the amount and the methods of the distribution of dividends;
- Ratify any partnership agreement with a non-cooperative entity;
- Elect and / or dismiss directors;
- Authorize acts that the Board of Directors cannot perform alone, if necessary;
- Ratify memberships, exclusions and sanctions of members;
- Adopt and modify the cooperative's internal regulations.

### *The Extraordinary General Meeting*

The general assembly meets in extraordinary session to deliberate on questions relating to:

- Amendment of the articles of association;
- Merging with other cooperatives;
- Division of the cooperative;
- Dissolution of the cooperative;
- Extension of the life of the cooperative.

The extraordinary general meeting can only take place if two thirds of the registered members attend.

## **3.2.2 Board of Directors**

### **3.2.2.1 Structure and Formation**

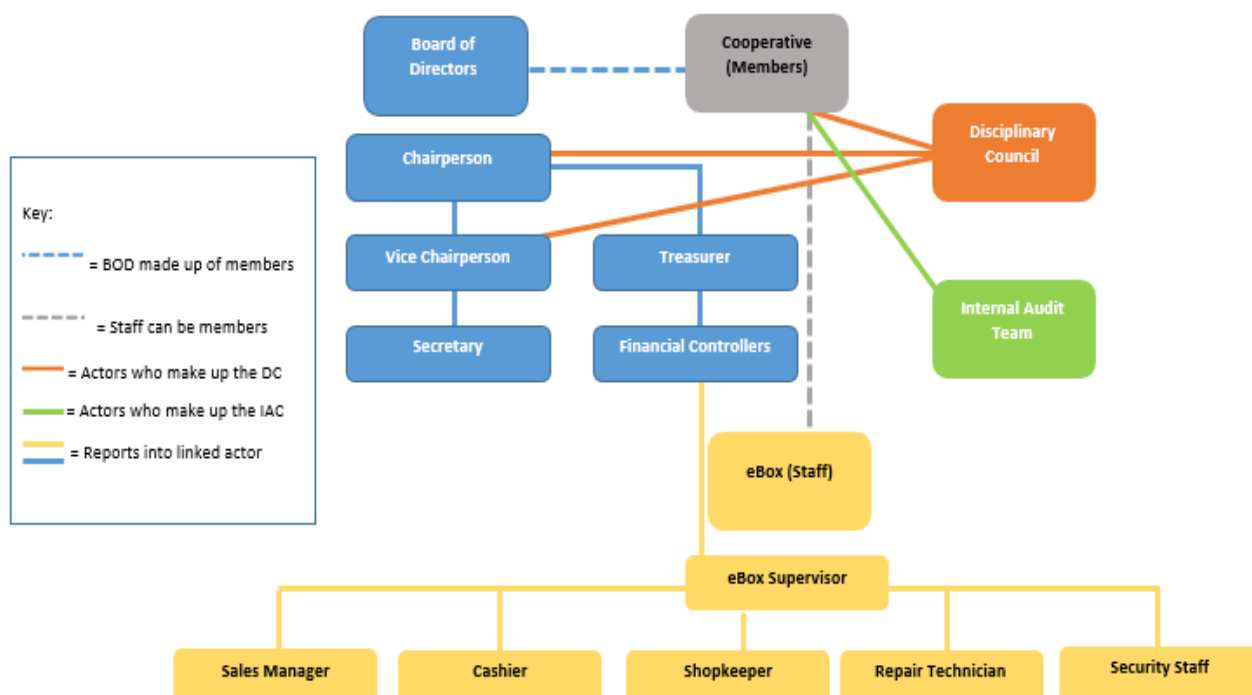


Figure 1: Cooperative and eBox structure

The number of members must not exceed one third of the total number of members of the e-box cooperative. It is made up of a minimum of three (3) and a maximum of twelve (12) members. The board members are elected among the members for a term not exceeding four (4) years.

The members who make up the company's Board of Directors must be chosen according to:

- Motivation;
- Availability in performing the tasks required by the eBox;
- Individual competence.

The Board of Directors are elected by a majority vote of the cooperative members at a general assembly and in accordance with the regulatory provisions stipulated in the law on cooperatives, its implementing decree and the cooperative's statutes. Board members are always eligible for a second term but cannot serve more than two (2) consecutive terms.

The following conditions must be required to be eligible for the position of member of the Board of Directors:

- Malagasy nationality;
- At least twenty-one (21) years of age;
- Resides in the region where the headquarters of the cooperative is located.
- Not having been sentenced to a custodial sentence for crime, scam, breach of trust, forgery and use of forgery in the private writing of businesses or banks, embezzlement of public funds, issuing of bad checks;
- Without prejudice to the provisions concerning the activity of cooperatives;
- Not have been incapable of or forfeited the managing of a company;
- Fulfills the statutory obligations, in particular having fully paid the compulsory share;

The following conditions make one ineligible for the position of member of the Board of Directors:

- Members who have a service or employment contract with the cooperative;
- Primary managers of decentralized local authorities;
- Civil servants.

### **3.2.2.2 Positions and Responsibilities of the Board of Directors**

The Board of Directors has the broadest powers over the administration and management of the eBox enterprise.

The members of the Board of Directors are responsible for the oversight of the eBox staff and its members, the management of the general assembly, the management of third parties, and for responding to any faults committed by eBox staff and members while carrying out their functions in accordance with the national laws and regulations, as well as the internal statutes.

Specifically, the Board of Directors is responsible for:

- Directing the activities of the cooperative in accordance with the decisions of the general assembly;
- Establishing the internal regulations which must be submitted to the general assembly;
- Developing the annual budget and submit it for approval to the general assembly;
- Developing the annual work plan according to the budget;
- Recruiting and managing the eBox members of staff;
- Contracting with third parties in the best interests of the cooperative;
- Provisionally admitting or excluding members until the next available general assembly;
- Applying the sanctions outlined in the statutes;
- Managing the staff of the cooperative;
- Developing and present the annual reports, the financial reports, and the balance sheet for the year;
- Representing the cooperative with third parties;
- Obtaining loans under the conditions set by the articles of the association;
- Validate the results of the physical inventory of eBox goods.

The positions and the coinciding responsibilities of the governing seats of the Board of Directors are to be decided by the cooperative at a general assembly and incorporated into the internal statutes.

#### 3.2.2.2.1 Powers of the Chairperson of the Board of Directors

The Chairperson of the Board of Directors has the following responsibilities:

- To ensure the management of the cooperative's affairs according to the decisions and resolutions made by the Board of Directors and the general assembly, and the provisions set by the statutes and the internal regulations;
- To manage the workshop, the sales store and the employees of the eBox;
- To convene the members to a general assembly according to the statutory arrangements;
- To convene the Board of Directors, the disciplinary board and act as the President of these sessions;
- To represent the cooperative with third parties;
- To execute the allocations of the dividends according to the arrangements fixed by the statutes and budgetary actions, to approve the outflow of funds (with the founding members), and to act as the signatory for partnership agreements;
- To submit the quarterly report to the head of the Regional Directorate for Industry;
- To delegate his or her powers to the vice-president or the secretary according to the resolutions taken at meetings amongst the Board of Directors.

#### 3.2.2.2.2 Responsibilities of the Vice Chairperson

The Vice Chairperson has the following responsibilities:

- To replace the Chairperson in the event of his absence or vacancy, (it is imperative that he has a mandate letter in accordance with the arrangements set out in the statutes and internal regulations);

If half of the members of the Board of Directors find that the Chairperson has failed to correctly exercise his or her powers, they should delegate his or her powers to the Vice Chairperson within a predefined period after having received the approval of the founding members and pending resolutions of a general meeting provided for this purpose.

#### 3.2.2.2.3 Powers of the Secretary

The Secretary has the following responsibilities:

- To undertake general administrative work relating to the eBox;
- To manage voter registration and the counting of votes cast after an election;
- To store records of all official meetings in the registers (general assembly, Board of Directors, and of the disciplinary board);
- To update and maintain the list of members and ensure the organization of the cooperative's files;
- To assist the Chairperson and Vice Chairperson in the preparation of minutes and invitations to meetings or a general assemblies.

Secretaries must organize and distribute their tasks amongst themselves.

#### 3.2.2.2.4 Powers of the Treasurer

The Treasurer has the following responsibilities:

- To note any collection of funds in the finance journal;
- To ensure all entries in the journal are numbered and initialed by the Chairperson of the Board of Directors;



- To classify and store supporting documents relating to the operations of the cooperative or from other financial resources;
- To ensure the release of funds from the bank or microfinance institution after payment of funds;
- To note any disbursement of funds in the expense journal, the pages of which are previously numbered and notarized by the Chairperson of the Board of Directors;
- To ensure that any outflow of funds are the subject of a disbursement request for payment or bank transfer, co-signed by the Chairperson of the Board of Directors or his or her deputy and by the Treasurer or alternative signatory mandated by the members of the cooperative;
- To ensure that anyone who withdraws funds signs the accounting journal.

#### 3.2.2.2.5 Financial Controllers

The Financial Controllers have the following responsibilities:

- To monitor and control the cooperative's assets;
- To ensure alignment to the rules which govern the workshop and the eBox sales store;
- To report the results of the physical inventory of the eBox with the Treasurer(s) during the verification or comparison of receipts against the quantities of goods liquidated;
- To support eBox personnel during the launch of the sale or if additional support is necessary.

The positions and the coinciding responsibilities of the governing seats of the Board of Directors are to be decided by the cooperative at a general assembly and incorporated into the internal statutes. An example of positions and responsibilities of the seats of the Board of Directors within internal statutes can be seen in Annex C.

#### 3.2.2.3 Compensation of the Board of Directors

The Board of Directors receive no remuneration for carrying out their functions. However, attendance fees at meetings may be allocated at the discretion of the eBox cooperative. Compensation is given at the end of each month if applicable, and the terms are in accordance to payments that are made to the employees of the eBox. Any additional costs that are incurred by the members of the Board of Directors while carrying out their functions may be reimbursed upon presentation of a receipt or invoice or, failing this, from a payment statement approved by the representative of the founding members.

Members of the Board of Directors may in no case participate in the approval of the cooperative's accounts during the general assembly if this concerns their reimbursement or compensation.

For additional information regarding the specific policies of each eBox, please refer to the eBox internal statutes and rules.

### 3.2.3 The Disciplinary Council

The Disciplinary Council is a committee responsible for identifying and sanctioning conduct or behavior that could damage the cohesion of the members or the existence of the cooperative. The mandate of the members of the Disciplinary Council must be renewed every two years, however its members could execute a second mandate if allowed within the statutes.

The Chairperson or their deputy and the Secretary of the Board of Directors, reinforced by three members appointed by the general meeting, form the Disciplinary Council. The Chairperson or their deputy, chairs the sessions and is responsible for summoning all members of the Disciplinary Council. Members of the Disciplinary Council who do not attend two consecutive meetings are expelled from this body and will be replaced during the next general meeting.

The minutes of the meetings, signed by the assembled members, should note only the decisions taken by the majority of the participants. The sanction imposed on those who have violated the statutes or internal regulations depends on the extent of the act they have committed, ranging from a written warning, to the temporary suspension of their membership during a period of three to six months or upon the post's end.

A temporary suspension of membership revokes that member's right to the dividend. These dividends are to be allocated to the remaining members of the cooperative.

A permanent expulsion is a provisional action and must be approved at the next general assembly. No dividend is allocated to the expelled member, and the dividend will be allocated to the remaining members of the cooperative.

The Disciplinary Council should conduct an investigation before imposing any sanctions. The Disciplinary Council must announce its verdict within a period of forty-five days from the time at which it receives the complaint or the accusation from the members of the cooperative.

The resolution taken by the Disciplinary Council is irreversible if four of the five members who make up the Council are present at the meeting.

### **3.2.4 Internal Audit Team**

The internal audit team is responsible for checking the financial books, account records, stock records, investments, cash and any other accounting documents created by the cooperative.

The number of the internal audit team can vary from one to four members who are appointed during the general assembly. The duration of their term are determined within the statutes among the members of the cooperative and their terms are renewable. Members of the executive team cannot be members of the Board of Directors.

The internal audit team is empowered to carry out inquiries at any time into the financial situation of the cooperative and are therefore granted the power of on-site investigation into any accounting records, stock records, inventory and other financial records of the eBox.

The internal audit team controls the regular maintenance of accounting records, the alignment of the inventory and financial reports, and the accuracy of the information reported in the report of the Board of Directors. The internal audit team is also responsible for advising on any variations in the number of staff or members of the cooperative and how these variations affect the budget and capital savings.

The internal audit team produces a report at the end of their inspection that states the conclusions of their analysis.

The team must report to the general assembly and the Board of Directors responsible in the event that they fail to execute of their mandate or if they prejudice the cooperative during their review.

The members of the internal audit team can claim for a reimbursement of the costs incurred while carrying out their duties within the limits approved in the budget by the general assembly.

### **3.3 eBox Staff**

The daily activities are managed by a staff team. Staff members are responsible for the day to day management of the eBox and its promotion. An employment contract should be in place between the eBox cooperative, as the employer, and each staff member, as the employee(s). eBox Staff can also be members of the Cooperative.

Any staff member of the eBox who does not carry out their activities in the proper manner will be held responsible for their activities that could harm the success and sustainability of the eBox. Any repercussions will be determined by the Board of Directors after the eBox supervisor submits a complaint.

One of the key objectives of the eBox, is as an income generating activity for the motivation of community health actors, such as Community Health Volunteers (CHVs). Therefore members of the staff team should include some or all of the following:

- Community Health Volunteers;
- Health Development Coordinating Committee (CCSD) members;
- Fokontany Chiefs;
- Health Committee (COSAN) members;
- Members of the FHS Health Mutuelle.

#### **3.3.1 Roles and Responsibilities**

The day to day activities are carried out by a team of staff members, each of which fulfil one of the following roles:

##### **E-BOX SUPERVISOR**

- Open and close the eBox;
- Overall responsibility for management and monitoring of the administration, finance, goods and staff of the eBox;
- Familiarity with the tax system and the eBox obligations to the tax system
- Motivate the staff;
- Develop and promote customer loyalty;
- Plan the activities of the employees and distributing the roles to each;
- Stock control.

##### **CASHIER(S)**

- Receive and verify the client's payment slip with the amount due to ensure that there are no errors and that this document is authentic;
- Record the customer receipt and mark it as "paid" in the records;
- Advise the shopkeeper to deliver the bicycle after verification and recording of the receipt;
- Manage the payment and inventory records.

##### **SHOPKEEPER(S)**

- Ensure that the bicycles are offloaded, stored safely, and inventoried;
- Conduct an inventory every month of all eBox assets and equipment;
- Manage and complete the stock cards;
- Complete stock sheets (see Annex A.I, All on page 39), bicycle repair records and bicycle return sheets (see Annex B.I, B.II on page 40);

- Ensure that bicycles purchased are delivered once requested by the cashier;
- Mark the customer's receipt as "delivered" once delivered.

#### SALES MANAGER

- Welcome clients;
- Check the price of each bicycle or bicycle part;
- Issue the customer's purchase order;
- Ensure that the customer has the correct account number of the cooperative or the payment slip if the E-box has it ready;
- Refer the client to the bank or microfinance institution to make the payment;
- Transfer the payment slip to the cashier;
- Raise awareness about community health amongst customers.

#### BICYCLE REPAIR TECHNICIAN(S)

- Check whether bicycles need to be serviced or repaired and evaluate the required repair;
- Complete the bicycle 'repair and return' sheet (see Annex B.I, B.II on pages 39 and 40) and return to shopkeeper;
- Request the necessary tools for any necessary repairs with the shopkeeper;
- Carry out necessary repairs to bicycles as requested by the cooperative or customers;
- Contribute to the monthly inventory of eBox assets;
- Support storekeepers in performing their tasks.

#### *Security Staff*

The bicycles sold at the eBox are generally of interest to others due to their quality and design. In addition, they have a high value because of their large quantity. A security system must therefore be organized to ensure to prevent theft of the contents of the eBox. It is therefore recommended that the E-box cooperative hire someone with the responsibility of guarding the site on days when there is no activity planned and each night.

### **3.4 Training of New Board of Directors, eBox Staff and Members**

Any outgoing cooperative members, staff or Board Directors have a responsibility to ensure that there is a comprehensive handover whereby all necessary skills to carry out their duties are passed to the incoming replacement personnel. This ensures the continuity of eBox activities and any failure to do so could disrupt or delay the aforementioned activities. Outgoing personnel should consider this an integral part of their role and therefore should not expect payment for carrying out this handover.

Ultimately, the staff, cooperative members and the Board of Directors must be able to master the administrative and financial management of the cooperative while promoting community health activities.

### **3.5 Administrative Documents**

#### **3.5.1 Legal Compliance**

Once the cooperative has successfully held a general assembly and the necessary governing documents are ready, the cooperative must be registered with the relevant administrative authorities. The registration process must precede all other activities linked to the eBox initiative.

The members of the cooperative will need to assemble in order to define and approve the statutes and bylaws that identify the various bodies and their composition, their mode of operation, their specific attributes, and the inclusion and exclusion of members. The statutes and the bylaws constitute two key documents governing eBox activities. It is ultimately the responsibility of the Chairperson of the Board of Directors to ensure that all documents are in place and that the cooperative is properly registered.

The contents of these two documents should include and comply with the *law 99-004* of 21<sup>st</sup> April 1999 on cooperatives, and the *decree 2014-1003* of 16<sup>th</sup> July 2014 implementing the law. An example of these can be seen in Annex C.

The agenda items discussed at each general assembly must be recorded in the form of minutes and these minutes should be submitted to the relevant administrative authority no later than one month after the general assembly.

### **3.5.2 Statutes**

The cooperative is responsible for the annual review and distribution of the statutes among its members and staff, and for the enforcement of these statutes. Members of the cooperative are responsible for the validation of all statutes that are adopted by the cooperative. As the head of the General Assembly, the Chairperson is responsible for these activities taking place.

## **4. E-BOX OPERATIONS**

### **4.1 Partners**

The success of each eBox depends on the effective management of the external working relationships with key partners. An inability to do so presents a threat to the sustainability and financial viability of the eBox initiative.

Key to the eBox's success is the cooperative's relationship with the Mayor and/or the local administrative authority. Local leaders play a key role in supporting the establishment of the eBox. Each eBox should endeavor to contribute to the improvement of its local area as well as ensuring the payment of local taxes where appropriate.

Internationally, the eBox relies heavily on the supplier which provides the bicycles to the eBox. Because of the long distance nature of this relationship the cooperative should strive to be communicative and as responsive to questions as possible to ensure the timely delivery of bicycles, spare parts and tools.

#### **4.1.1 Community Health Insurance Scheme**

One of the commitments of the eBox is to support the community health insurance scheme that has been established in its area. This insurance scheme contributes to the health care of the community through the provision of funds that support the payment of care given at health centers, individual treatments or medicines that are not free.

Whenever the eBox experiences a positive balance at the end of the financial year, the E-box's Board of Directors will be responsible for paying 5% of the surplus income to the account of the community health insurance schemes to which it provides financial support and has an established contract.

In this way the eBox is committed to supporting the local health services, and reciprocally the community health insurance schemes are committed to working with the community to improve community health.

Furthermore, as the site is visited by many clients, it is an ideal place to raise awareness about the community health insurance scheme.

## **4.2 Site/Location**

The location of the eBox is crucial to its success. A location which is accessible to the wider population contributes to the promotion of the activities of the enterprise. However, sufficient space should be available to accommodate busy sales days. The eBox should also be located in a secure and fenced area to minimize the risk of burglary and bad intent.

A formal agreement to use the land and property is necessary and must be in place, and could either be the deeds of ownership to the land or a contract whereby the land is leased for a given period. Liaising with the local administrative authorities can be an advantage should any disputes over land use occur.

The land/property should be cleared and set up in a way that is conducive to running an enterprise open to the general public. Should the land require clearing and/or structural alteration, this must be carried out in accordance with the local regulations in place. This may require the Mayor's authorization before proceeding.

The location (the eBox address) should be clearly communicated to all key partners, particularly suppliers involved in the transportation of bicycles for resupply.

## **4.3 The Commitments or Obligations of the E-box Cooperative**

### **4.3.1 Administrative Changes**

All registered cooperatives are required to:

- Declare any of the following changes to the regional equivalent of the directorate of industry where the cooperative is located:
  - Address, contact details, modification of the statutes (name, territorial jurisdiction, extension of activities etc.), governing seats, or any changes concerning the composition of the members or the Board of Directors of the cooperative;
- Record and submit all general assembly minutes to the relevant administrative authority no later than one month after the general assembly took place;
- Present the annual reports and the balance sheets to all members of the cooperative and to the relevant administrative authority by the Board of Directors.

### **4.3.2 The Payment of Tax**

The eBox supervisors must familiarize themselves with the tax system to understand their obligation to the regional tax office. The tax regime that best applies to the eBox should be discussed with the regional officials responsible for the management of the tax systems, and the agreed payments made.

There is a risk that the enterprise will incur a penalty for every month that this payment is delayed.



Failure to pay tax is illegal and will also present serious problems during the customs clearance process for bicycle resupplies at the port, as the updated *Fiscal Identity Card* must accompany the other documents required for customs clearance.

#### **4.3.2.1 Value Added Tax (VAT)**

As an importer and seller of bicycles, the eBox is subject to value-added tax (VAT). The declaration of income and payment of VAT must be completed each month that the eBox has incoming finances. For the previous month, the declaration form (Annex N, on page 58) must be obtained from the tax department, be completed by the eBox cooperative, and then filed at the tax department within the first 15 days of the following month. For example, the income declaration and payment for April must be submitted before 15<sup>th</sup> May. The declaration must be filed at the tax department within the district where the eBox is located.

VAT that has already been paid by the eBox is deductible. For example the tax that the eBox pays during customs clearance and on the purchase of imported goods should be deducted from the amount that the eBox must pay to the tax authorities each month.

Information regarding the amount of VAT that is collected during each bicycle sale is included in the record of the bicycle categories. At the end of each month, eBox employees are responsible for identifying the amount of VAT that was charged for each bicycle that was sold during that month, and recording it in a table that summarizes the sales information. This table will facilitate the declaration of VAT to the tax authorities.

In addition, the eBox must keep the Single Administrative Document (SAD) that was provided by customs, as it mentions the amount of VAT that was paid by the eBox. The same information can be found on the final invoice which comes from the freight forwarder. Both of these documents must be presented to the person responsible at the tax department each time the cooperative makes the monthly declaration.

The following formula is an example of how the cooperative's Board of Directors can calculate the amount of deductible VAT.

$$\begin{array}{c} \text{MONTHLY VAT} \\ = \\ \text{VAT DUE BASED ON BICYCLE SALES IN A GIVEN MONTH} \\ \text{(MINUS)} \\ \text{VAT PAID LINKED TO ORIGINAL PURCHASE AND IMPORT OF BICYCLES} \end{array}$$

**EXAMPLE:**

KOMPIVA paid customs 11,798,690 Ar of VAT at the port in September 2019. This amount is VAT deductible.

Based on bicycle sales, it was calculated that KOMPIVA were liable to pay the following amounts of VAT:

September 2019 – 5,457,000 Ariary

October 2019 – 4,352,000 Ariary

November 2019 – 4,198,000 Ariary

The VAT calculations were as follows:

VAT September 2019 = 5,457,000Ar – 11,798,690Ar = -6,341,690Ar. KOMPIVA has 6,341,690 of remaining deductible VAT which will be deducted for the following month, and is not required to pay any additional fees this month.

VAT October 2019 = 4,352,000Ar – 6,341,690Ar = -1,989,690Ar. The deductible VAT remains in excess of what has been paid. The remaining deductible VAT can be applied in November.

VAT November 2019 = 4,198,000Ar – 1,989,690Ar = 2,108,310Ar. The amount of VAT the eBox has received is more than the deductible amount. The eBox must pay 2,108,310 Ariary to the tax authorities.

NB: If the deductible VAT remains in excess at the end of the financial year, the tax authorities will not reimburse this amount but it can be carried over to the following financial year.

**4.3.2.2 Income Tax**

If the eBox's annual turnover (income before expenses) exceeds 20,000,000 Ariary, it is subject to income tax. Income tax must be paid before the end of March of the current year to the tax district where the company operates.

The applicable income tax rate is 20%<sup>1</sup> of the total annual turnover, excluding any taxes paid by the cooperative. However, if the eBox is a member of the approved management center in its region of establishment, the general tax law states that it will be eligible for a 50% reduction on its taxable income.

The following formula is used for the Income Tax calculations:

$\text{INCOME TAX OR IR} = (\text{ANNUAL TURNOVER EXCLUDING TAX} * 20) / 100$
$\text{INCOME TAX WITH REDUCTION} = ((\text{ANNUAL TURNOVER EXCLUDING TAX} * 0.5) * 20) / 100$

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<sup>1</sup>At the time of writing this protocol – May 2020

### **4.3.3 Preservation of Documents**

The documentation relating to the cooperative and the eBox are extremely important and their safekeeping is legally required. The administrative authorities can request the cooperative's records from up to the last ten years of operation at any time, and records for the last three years can be audited. The safekeeping of these documents is therefore required, while making sure they are accessible, and well organized.

It is the responsibility of the secretary to file the documents appropriately. The cooperative should consider the use of arch lever folders with dated labels. Records should be filed in a logical order, such as in chronological order and by activity. All labelling should be consistent and folders must be stored in a secure location. It is suggested that the eBox obtains lockable filing cabinets for this purpose. Duplicates of these documents should be made and stored in a separate location to prevent any unforeseeable damage or loss.

### **4.3.4 Documents Preservation**

The records that the cooperative keep should include all of the following documents.

#### **4.3.4.1 Legal and Administrative Documents**

The documents relating to the administration of the cooperative structure include all of the following:

- A list of all cooperative staff and their respective functions;
- Records of assigned numbers for each registered member which should be listed in chronological order. Their membership numbers must be mentioned on the attendance sheet for general meetings;
- A list of all members in chronological order of when they became members and the number of shares subscribed by each member;
- The minutes of general meetings;
- The minutes and deliberations of the Board of Directors;
- An inventory of all assets owned by the cooperative;
- An inventory of all assets not owned by the cooperative but available to it, such as land, infrastructure and equipment;
- A list of all partners working with the cooperative.

#### **4.3.4.2 Accounting Documents**

The accounting documents should include:

- The accounting journal (see section 7.4.2);
- The accounting books that log the successive financial statements;
- An inventory of all cash flow;
- All contracts that the cooperative has entered into including lease agreements, rental and service contracts.

### **4.3.5 Annual Work Plan for eBox Activities**

The Board of Directors is responsible for the development of an annual work plan (see the form on page 46, annex D). This work plan will optimize the efficiency and good management of the eBox.

The annual work plan should be used as a tool to ensure that all stakeholders and eBox staff are made aware of, and can prepare for, forthcoming activities. It can also be used to measure the achievements,

or the execution of activities planned for the year. The annual work plan must be available or posted at the eBox office.

The specific dates related to each activity will be highlighted in the work plan, most importantly when the bicycle resupplies are due to arrive. These dates must be fixed within the work plan once the necessary agreements have been made with the supplier. Dates that cannot be fixed at the beginning of the financial year, or any changes that need to be made to the annual work plan during the year should be noted within the work plan during the meeting of the Board of Directors and relayed to the cooperative and relevant partners.

Timeframes attached to activities in the work plan should be realistic and achievable. It is good practice to try to adhere to the timeframes for each activity on the work plan. In the case of bicycle resupplies, any delays on the cooperative's side could result in a significant extra cost to the cooperative, and could damage working relations with the supplier. Any changes made to the annual work plan throughout the year should be within the work plan during the meeting of the Board of Directors and relayed to the cooperative during the general assembly.

The resupply dates should be agreed between the cooperative and the supplier and should incorporate an agreed payment schedule. The cooperative has an obligation to honor and respect the arrangements it agrees to with its partners. Some dates may need to be modified, although if this is necessary, all parties involved should agree to the revised dates.

The annual work plan should be agreed by all cooperative members at a (regular) general assembly.

#### **4.3.6 Annual Budgets**

In parallel with the development of the annual work plan, the Board of Directors will work together to develop the annual budget for the following year (see annex D, page 46). This activity takes place towards the end of the current financial year. The financial year of each eBox is determined individually during a general assembly. Each activity outlined in the annual work plan should have a corresponding budget.

The annual budget should also be approved by the members of the cooperative during a (regular) general assembly.

The annual budget represents all income and expenditure relating to eBox activities over the financial year. The budget should also include all income and expenditure linked to operational activities as well as external investments.

Operational transactions include income from all sales including bicycles, spare parts, and repair services. They will also include expenditures linked to the direct costs incurred, including salaries, staff allowances, rent, utilities and communications.

The income from investment transactions include the interest on savings. Expenditure would include all eBox costs related to bicycle resupplies, the acquisition of business equipment and the purchase of movable and immovable property.

The development of the eBox annual budget must respect the following principles:

- The annual budget should be completed annually;

- Income and expenditure transactions should appear on the same document for ease of reference;
- The list of income and expenses must be exhaustive and recorded according to the categories determined by members at a (regular) general assembly.

The budget should be developed in a way that splits each financial year into quarters. This will make it easier to monitor spend. The budget should be reviewed prior to the start of each new quarter to ensure that the eBox is operating within budget. If this is not the case, the budget may need to be amended by the Board of Directors, to accommodate unexpected costs.

Any changes made to the annual budget will need to be presented and approved during a general assembly.

## **5. BICYCLE RESUPPLIES**

### **5.1 Making a Resupply Order**

When making an order to the overseas supplier, the cooperative should determine the number and type of bicycles and spare parts required from the supplier. The Board of Directors is responsible for the review and submission of the order; however they should be supported by the eBox shopkeepers and technicians in determining the quantity and type of bicycles needed according to customer preference. The cooperative should also refer to previous resupply requests and sales records to inform this process.

To assist with this process, it is therefore important that the eBox staff record the quantity of each type of bicycle that is sold, to establish the types of bicycles that are in high and low demand, the types of bicycles that are requested but are not in stock, the types of spare parts most commonly used and the necessary tools that are needed. This information should be referred to when making an order.

Once the quantity of each specific type and size of bicycles, spare parts and tools has been determined, a bicycle resupply order can then be requested. It is often the case that the exact quantity requested is not available. However, this information will help guide the supplier during the loading of the container.

### **5.2 Requesting a Bicycle Resupply**

The Board of Directors is responsible for completing the resupply request form (see Annex E) together with the eBox supervisor. The form should indicate the name of the eBox, the address, point of contact and shipping address. The form should specify each type of bicycle that is being requested including the type, size and features, and the quantity of each type. Spare parts and tools should also be specified by type and size, followed by quantity. Note that tools and spare parts may be charged to the eBox if second-hand options are not available. The request form should be dated and signed by the president and treasurer of the eBox.

Cooperatives have the responsibility of contacting the supplier directly to make the necessary arrangements for the resupply. This requires a basic level of computer literacy, adequate access to a computer linked to the internet, and an email address to communicate with the supplier. The resupply demand should be submitted by email unless otherwise discussed with the supplier.

An eBoxes may prefer to share a full container of bicycles with another eBox and will therefore share all the bicycle resupply costs. Where applicable, cooperatives must complete all the necessary arrangements together, and submit an application that reflects the needs of both eBoxes.

### **5.3 Shipping and Ground Transportation**

In general, the bicycle supplier will arrange for shipping from the supplier's port to the appropriate port in Madagascar.

If the container is shipped from the United States, it will take approximately 40 days for a container to reach the destination port in Madagascar. However the landing of containers from ships coming from the United States can vary and for this reason it is important to track the progress of the shipment via the carrier website or <https://www.vesselfinder.com/vessels>. The cooperative should also stay in regular contact with the supplier who is sometimes able to provide this information.

Organizing the transport overland from the port to the eBox site is the responsibility of the cooperative. All ground transportation must be arranged directly with the carrier, including payment. A list of previous ground transport providers and their contact information can be found in annex F (page 49). The cooperative can add to this list as and when required.

The conditions of carriage and the delivery period should be clarified with the carrier as part of the terms of the agreement. Any delay in returning the empty container to the shipping company may incur an additional payment. Therefore having an agreement or contract in place which shows clear dates of delivery and return, with the transport provider, reduces the eBox's liability should an additional payment be required due to delay.

### **5.4 Customs Clearance Preparation**

While the shipping container is at sea, the cooperative must start to prepare for the customs clearance process in Madagascar.

The process of clearing the contents of the container at customs once they have arrived, can be time consuming and often changes. The following guide is based on the process at the time of writing, and details need to be verified with the freight forwarder before the arrival of the shipment.

#### **5.4.1 Selecting a Freight Forwarder**

To ensure that all activities are carried out correctly, the eBox may seek assistance from a freight forwarder. The use of a freight forwarder, or an authorized customs broker, is deemed essential for any customs clearance activity due to the complexity of the process in Madagascar. This cost should therefore be considered during the budgeting process. A list of clearing agents is listed in annex G (on page 49).

A freight forwarder acts as an intermediary between the supplier (or importer) and various transportation services such as shipping companies and overland trucking.

A freight forwarding service utilizes its established relationships with carriers and the customs office in order to manage the necessary customs processes and to negotiate the best possible price to move goods from the port of arrival to the destination. A freight forwarder has extensive knowledge of the documentation requirements, regulations, and transportation options and can therefore ease the



importation process for the eBox. It is the decision of the cooperative as to what criteria it bases its selection on however, cost and efficiency will be important factors.

Once a freight forwarder is selected, the cooperative needs to request a pro forma invoice or written quote.

## **5.4.2 Required Information and Documentation**

### **5.4.2.1 Information for Supplier**

The information that is required to be submitted to the supplier includes:

- The address and contact details of the notify party;
- The complete shipping address.

### **5.4.2.2 Required Customs Clearance Documentation**

During customs clearance procedures, several documents are required by the Malagasy customs administration listed below.

- I. Master Bill of lading or 'Non-negotiable Way Bill' with mention ***"Verify or Certified True Copy"***; (see Annex I, page 51);
- II. Packing list;
- III. Country of origin declaration;
- IV. Commercial invoice;
- V. Cargo Tracking Slip (BSC);
- VI. Certificate of donation;
- VII. Export letter (for any transaction with countries other than the United States);
- VIII. Delivery invoice;
- IX. Customs declaration form;
- X. Certificate of Existence of the cooperative provided by the fokontany where the cooperative is located;
- XI. Tax ID Card of the cooperative for the current financial year;
- XII. Physical address and email address of the point of contact of the eBox.

Once the bicycles have been shipped, documents 1-8 of the aforementioned list can be sent to Madagascar by the supplier. The documents can be sent to the eBox cooperative or directly to the freight forwarder. The address to which the documents are to be sent must be clearly communicated by the cooperative to the supplier. Prior to sending the documents, the supplier will verify that all information on the above documents is correct.

Once all information is confirmed, the supplier will send the original version of the documents to the cooperative or freight forwarder, via a tracked delivery service or express courier. An electronic version will also be sent via email to the cooperative or to a recipient nominated by the cooperative.

### **5.4.2.3 Valuation of Bicycles**

The commercial invoice provided by the supplier includes the value of the goods that are being shipped. The correct valuation of the bicycles by the supplier is essential to ensure that the container is released during the customs process. A failure to correctly value the goods in line with comparable rates in Madagascar could result in a penalty and additional costs relating to the extended holding of the container at the port.

If the cooperative is not confident that the valuation of the bicycles as suggested by supplier is accurate, it must request a letter from the customs administration in Antananarivo that declares their approved value of the merchandise. The document supplied by the customs administration will be used during the customs clearance process in place of the commercial invoice.

#### **5.4.3 Cargo Tracking System**

GASYNET is a private law company that was set up to support the use of information and communication technologies in Madagascar and support the administration in its modernization process and strengthens the relationship of trust with its partners and users.

GASYNET has developed a cargo tracking system or Bordereau de Suivi des Cargaisons (BSC) that is used to track shipments to Madagascar. Both the supplier (exporter) and the cooperative (importer) must have a BSC account. This system allows the exporter (bicycle supplier) to enter the details of the shipment online and informs the importer about the real-time situation of the submitted BSC.

The cooperative is required to set up their own BSC account on the following website <https://bscmg.sgs.com/>. The cooperative must first register their enterprise on the website with their basic information including their tax identification number (NIF), address, contact information and a copy of the tax ID card.

The primary user of the BSC system must also register his or her information on the system. Cooperatives can then continue to log in to the account via the BSC website using the given username and password.

##### **5.4.3.1 BSC Shipment Registration**

The steps to register the shipment within the BSC system are as follows:

- I. Upon shipment of the bicycles, the supplier (exporter) should complete an exportation BSC form to inform Madagascar Customs;
- II. By registering the shipment within the BSC system, the supplier (exporter) attaches the required basic documents, including the commercial invoice, the packing list, the bill of lading and the export letter. The export letter is not specifically required for any import coming from the United States;
- III. The cooperative can then create an importation BSC form. The information entered into the form must be identical to the information entered by the supplier in order for the BSC to be validated and for the shipment to be released from Madagascar Customs;
- IV. The Technical Centre, after a form check, validates the BSC. The BSC validated "admissible" is required as part of customs clearance.

Without a validated BSC, customs clearance is impossible. If the cooperative does not feel comfortable preparing the online document, it can request that the freight forwarder completes this process on their behalf for an additional fee.

This must be completed before the arrival of the shipment at the port, and therefore any necessary help should be sought well enough in advance of this arrival.

## **5.5 Customs Procedures**

The activities that must be carried out at the port to complete the customs clearance and receipt of the container are complex. Customs clearance itself consists of the following four phases:

- I. Selection and contact with the freight forwarding agent;
- II. Customs declaration;
- III. Assessment and validation of the declaration by the customs administration;
- IV. Liquidation (release) of the imported goods.

All the required documents for the customs procedures must be given to the freight forwarder, together with the transit order which is provided by the freight forwarder, but must be completed and signed by the Chairperson or Treasurer of the cooperative, or their elected representative member of the cooperative present at the port.

The completion of the customs declaration form takes place at the time of the unloading of the bicycles, and is carried out by the freight forwarder.

This document contains information relating to the exporter (the supplier) and the importer (the cooperative), the type(s), number, volume, weight, and value of imported bicycles, and the accompanying tools and spare parts as determined by Madagascar Customs, all expressed in the local currency.

This document also makes reference to the import duties and taxes that are to be paid by the eBox cooperative.

### **5.5.1 Tax Calculation**

For bicycles, the import duties and taxes are 20% of the value of Costs, the Insurance and the Freight, also known as the CIF value of the goods. CIF is an expense that covers the order while it is in transit. The same categories are used to calculate the VAT, which is also 20%.

To better clarify the calculations of import duties and taxes paid by the cooperative, the formulae are as follows.

$$\begin{aligned} &\text{CUSTOMS DUTY (CD)} \\ &= \\ &\text{COSTS OR VALUES AS PRESENTED ON THE COMMERCIAL INVOICE} \\ &+ \\ &\text{INSURANCE (IF APPLICABLE)} \\ &+ \\ &\text{SEA FREIGHT} \\ &\times \\ &20\% \end{aligned}$$

**Example:**

In September, \$1 is equal to 3,620 Ariary  
The amount of the supplier's commercial invoice is \$8,129  
Freight costs are \$3,150

$$\text{Customs Duty} = [(8,129 + 3,150) \times 3,620] \times 20\% = 40,829,980 \times 20\%$$

$$\text{CD} = 8,165,996 \text{ Ariary}$$

$$\text{VAT} = (\text{Value CIF} + \text{CD}) \times 20\%$$

$$\text{VAT} = (40,829,980 + 8,165,996) \times 20\%$$

$$\text{VAT} = 9,799,195 \text{ Ariary}$$

$$\text{Import Duties and Taxes (IDT)} = \text{CD} + \text{VAT}$$

$$\text{IDT} = 8,165,996 + 9,799,195$$

$$\text{IDT} = 17,965,191 \text{ Ariary}$$

## 5.6 Customs Clearance

The Malagasy Customs Authority will examine the customs declaration and respond in one of three ways:

- Green circuit: No control – The container is considered non-suspect and there is an automatic release of the order;
- Yellow circuit: The container is considered non-suspect and is passed to document control;
- Red circuit: The container is considered suspect and is sent to be scanned. The container may undergo a physical verification if the result of the scan is considered suspicious.

When a container is considered suspect, the customs inspection could result in all contents being unpacked and checked. The reasons for the inspection must appear on the first page of the report prepared by Madagascar Customs and align with the results of the scan which are presented on the second page of the report.

Reasons for being considered suspicious could be due to the declared value, quantity, quality and even the type of imported items. Representatives of the eBox who participate in the customs clearance must attend the inspection of the container for the following reasons:

- The freight forwarder may not have plausible arguments to defend the imported cooperative's goods;
- The delegation participating in the inspection must have timely responses to the questioning carried out by the customs;
- Vigilance must be exercised to avoid damaging the goods during the unloading and loading of the container.

After the inspection, the customs authority will re-examine the customs declaration. If it finds anomalies, it will correct the import duty and taxes, and implement a penalty fine ranging from 25% to 50% of the total value. In the case of a re-offense relating to customs infringement, the fine will be

equal to 100% of the value of the goods. Once the payment has been made, the goods can be released from customs for transport to the eBox.

The documents provided by the Madagascar Customs following the release of the container will accompany the container when it is being transported to its final destination and will be recovered by the eBox supervisor upon delivery of the goods to the eBox site.

The Single Administrative Document (SAD) provided by Madagascar Customs is included in these documents and will be required by the bank when making payments or transferring funds related to the ocean freight. The SAD helps Madagascar Customs carry out a follow-up control when the cooperative transfers funds to the supplier. This document allows the customs administration to determine if the value declared by the supplier is the same as the transfer of funds carried out by the cooperative.

## **5.7 Arrival and Storage of Goods**

Prior to the arrival of the container, the storage area or warehouse will require some preparation. With the arrival of up to 500 bicycles in the container, it will be necessary to have enough space to carry out an inventory, to assemble, to classify and to store them. As mentioned, the storage facility must be secure to prevent loss through theft.

Once the container has arrived at the eBox, an inventory of all goods will be carried out and stored in the warehouse or storage facility eBox. The bicycles will need to be assembled by the eBox technicians in order to prepare them for sale.

It is advised that prior to the arrival of the bicycles, it should be clear what the roles and responsibilities are for each member of staff when the cargo arrives. Due to the large quantity of bicycles and spare parts that will arrive it is best for the eBox staff to begin this task early in the morning.

The following tasks should be carried out during the unloading and storage of bicycles and accessories:

- Ensure there is adequate space to store the bicycles, parts and accessories, and to carry out the inventory;
- Remove bicycles, parts and accessories according to their type;
- Carry out the inventory of the goods close to where they will be stored
- Complete one individual inventory form with all bicycles, spare parts and tools;
- Store goods by type or category within the warehouse or storage area;
- Prepare the acceptance report and have it signed by all relevant officials (carrier, eBox supervisor, and shopkeeper);
- File the acceptance report in the company's archive.

### **5.7.1 Shared Containers Between Two eBoxes**

Cooperatives sharing the contents of a resupply must jointly organize the resupply and equally divide the costs related to the import. These costs include shipping, customs clearance and ground transportation to their respective locations.

Upon arrival of the container to the first eBox, the contents will be assembled and an inventory will be carried out. The bicycles, spare parts and tools can then be shared equally between the two eBoxes. The quality of the bicycles must also be taken into account.

The division of goods must be done according to the requests from both eBoxes, which was initially submitted to the supplier. Bicycles should be organized from high to low quality according to their condition and their design. The exact division of the goods must be recorded in a report and signed by the two eBoxes.

Each eBox is obliged to store their copy of the report and have it available for any potential audits at any time. In addition, the report will allow for the traceability of the eBox's assets.

It is important to objectively and correctly evaluate all bicycles and parts before proceeding with their onward transportation to the second eBox, given the complexity and unnecessary costs of arranging a second transfer.

## **6. PREPARATION FOR SALE**

Some preliminary steps must be completed before the sale of the bicycles to ensure the proper functioning of the eBox and the sustainability of the eBox activities. Having these steps in place will also serve to promote a professional image of the eBox to its customers, which will help distinguish it from other bicycle sellers. These activities include:

- Maintenance and repair of bicycles should it be required;
- Categorization and pricing of bicycles;
- Preparation of sales documents.

### **6.1 Assembly, Maintenance, and Repair of Bicycles**

The bicycles will generally arrive in a partially dis-assembled state, requiring their on-site assembly, inspection, and potential maintenance and repair prior to their sale. This activity can take several weeks and should be completed before the sale of the bicycles. All technical information related to the assembly and inspection of the bicycles can be found in the Technicians Manual.

All parts and tools belonging to the eBox should be returned to the store or warehouse at the end of the work day. The borrowing of tools for other uses than eBox activities eBox is not advised.

Once a technician begins working on a bicycle, it is preferable that he or she should remain the sole technician responsible for work on that particular bicycle. Production lines and the transfer of bicycles to other technicians make it difficult to maintain oversight and ensure the quality of the repair or maintenance performed, as well as to be able to complete a follow-up of the use of parts and tools used by that particular technician. If the technician encounters difficulties, he or she can consult other colleagues without transferring the maintenance and repair responsibility to another technician.

The technician and shopkeeper should review the spare parts that are used during the repair and maintenance of a particular bicycle, as well as the condition of the tools, to determine if there are any additional purchase requirements from the supplier or local shops. If there are insufficient spare parts or tools sent from the supplier, or they are of poor quality it should be noted ahead of the next resupply.

#### **6.1.1 Bicycle Repair Post Sale**

As the bicycles that have been sold by the eBox experience daily use, technical failures eventually arise that require repair. The eBox technicians are trained on bicycle repair as a supplementary income-



generating activity. The technicians work with the eBox shopkeepers to register each bicycle that enters and exits the shop and to register all items that are needed for the maintenance and repair including spare parts, tools and equipment. This is done using repair sheets (see Annex BI and BII), registration books or stock cards.

Each bicycle that enters the shop for repair or maintenance should be given an individually numbered repair sheet (see Annex H) that details the date, type of bike, name and contact details of the owner, the work that was carried out, the spare parts that were used, the date when it came to the eBox and when it left and whether the work was paid for. Any necessary information should be recorded as it becomes available. Each document should reflect the current location and status of the bicycle and should be signed by those who are concerned with this activity.

It is important to estimate the amount of work required to repair a bicycle and to relay this information to the customer as accurately as possible. The customer should be informed if the estimated time of repair and/or maintenance changes.

## **6.2 Categorization and Pricing of Bicycles**

### **6.2.1 Categorization**

Once the bicycles have been assembled, inspected and repaired, all bicycles must be categorized and labelled. The evaluation of the quality of the bicycles before the sale is the key to the accurate pricing of each bicycle. The categorization is done according to the specifications of the bicycle that are listed on the register and agreed upon amongst the personnel of the eBox.

At least three categories should be identified and labelled A, B, and C and given a corresponding color. Additional categories can be created if deemed necessary. Letters and colors should be used in place of the numbers to avoid prejudice by the customer.

The bicycle category and color enables the eBox supervisor and the eBox staff to classify bicycles according to their quality based on their condition and their design. The attributes that matter to customers should also be taken into account and will influence demand.

The categories can be broken down as follows:

- Category A / Blue: Bicycles with the highest level of quality, few signs of wear and that do not have unusual parts or features. High demand;
- Category B / Green: Bicycles of medium quality showing some wear but that are able to be reconstructed having minimal impact on the functionality of the bicycle. Medium demand;
- Category C / Yellow: Bicycles showing signs of wear that are difficult to reconstruct and that may have unusual parts or features that make it less likely to be sold. Low demand.

All bicycle categories should be noted within the stock cards (see section 6.2.3) or registration books. A high or low customer demand for a specific type of bicycles should be noted within these records during the sales period and be used to inform future resupply orders. This information can also be reported to the Board of Directors to improve their oversight of the sales and their ability to advise the eBox staff based on its sales activities.

### **6.2.2 Pricing**

There are two stages of pricing a bicycle. The eBox staff first calculates the 'cost price'. The cost price is the sum of all operating costs including that of bicycle replenishment and the functional costs of the eBox.

The replenishment costs include:

- Shipping;
- Ground transportation;
- Import duty and tax;
- Freight forwarder fees.

Functional costs include:

- Emergency fund and salaries;
- Rents;
- Communications;
- Office management costs;
- Equipment.

The sum of all individual bicycle prices should cover the total cost price. The eBox staff should consider the type and quality of each bicycle that was noted during the categorization to determine the price of each bicycle. The bicycles classified in category A, for example, should be sold at a higher price to those in category B and C. Generally, the price difference between category A and B is 90,000 to 130,000 Ariary and the difference between categories B to C is 50,000 to 80,000 Ariary. The price of each bicycle that covers the total cost price is considered the bicycle base price.

Once the basic bicycle price has been determined, the eBox should identify a marginal profit rate that will be applied to each of the base bicycle prices. The ideal marginal profit rate is advised to be between 10% and 25% of the cost price. If the marginal profit is under 10%, the eBox may incur loss and/or bankruptcy. If the rate is above 25%, the sales of the bicycles may be negatively impacted.

The final selling price of each bicycle will therefore will be the base price plus the marginal profit rate.

Concerning the price of spare parts, the price should be similar to or less than the cost of similar products that are available in the local market.

### **6.2.3 Recording Stock**

Stock cards or the registration books are used to record the inventory of the eBox and to record the movement of individual bicycles, parts and tools during the sales period. Incoming bicycles should be logged in the stock cards or registration books as soon as they have been assembled assembly and any necessary repair has been carried out. The sale of any bicycles should be recorded in the registration books and stock cards immediately after the sale. All independent repair or maintenance activities should also be logged on repair sheets.

These records ensure that the eBox is able to monitor its stock of bicycles and spare parts, as well as to trace the movement of all incoming and outgoing bicycles. Management tools that facilitate the monitoring and control of the cooperative's assets should be developed and put in place.

## **6.3 Preparation of Sales Tools**

Once the categorization of all bicycles has been completed, the bicycle will be assigned a voucher and sales label.

### **6.3.1 Bicycle Voucher**

The voucher system was designed in a way to support situations where there are a number of clients. The voucher (see Annex J) includes the information related to a specific bicycle such as specifications, category and price. This information should match what is written on the stock cards and in the registration books.

Two copies of the voucher are printed. One copy is given to the customer that intends to buy a particular bicycle by the sales manager. They take the voucher to the bank or microfinance institution at which the cooperative has an account to make the payment. A voucher should not be given until the customer is sure that they will purchase the bike.

The sales manager keeps the other copy of the voucher, which serves as an indicator to the sales team that the bicycle has been sold. Once the customer has made the necessary payment at the bank or microfinance center, the customer shows the proof of payment to the eBox staff and is given the bicycle.

Given the large number of customers at the eBox, this approach avoids customers fighting over a specific bicycle, especially since no reservations are allowed. In addition, the voucher eliminates the risk of overcharging of bicycles both internally and externally by making it clear what the correct price is to customers and staff. This transparent approach also builds trust amongst customers.

A voucher is generally valid for one day. Before the sales manager gives the voucher to buyer, they should write the expiration date and time on the voucher and remind the customer to respect this period. If the customer does not return with a payment slip within the period displayed on the voucher, eBox staff should be permitted to return the bicycle to the general sales area and sell the bicycle to another customer.

Neither the bicycle number nor its price must be revealed to any customer before the sale. No vouchers must be issued outside of the sale days.

### **6.3.2 Bicycle Sales Label**

Once the sales labels have been prepared, the eBox can open for business. Each bicycle will have its own label according to its category (A, B, C) (see Annex K) and is marked with its own unique number which is also shown in the registration books.

The colors that are used align with the classification of bicycles explained in section 6.2. The color codes are displayed on the bicycle and the bicycles are sorted firstly according to the color, then according to the identification number when they are being displayed. This makes it easier to locate the bicycle when needed.

Due to their fragility, these labels are removed at the end of the day when the bikes are returned to the warehouse. Once a bike has been sold, its label should be sorted and stored safely in a file or box.

## **7. THE SALES PERIOD**

The sales period is the busiest period for all eBoxes. As the eBox opens for sale, it is essential that all members of staff understand their role, and that the eBox is well organized in advance.

The Board of Directors identifies and fixes the days that it finds favorable for the sale of bicycles, taking into account the specific environment of each eBox installation site. A maximum of three days of the week will be devoted to the opening of the company's sales store, including the market day during which the number of customers can be expected to be high.

The first half day of each sales days is intended to welcome customers, wait for customers to complete their bank transfer, and the delivery of the bicycles. The other half day is specifically reserved for checking and recording the supporting documents, verifying the exit and the return to the warehouse of the bicycles exposed to customers that are not liquidated. It is imperative that all eBox staff help each other during these latter activities.

As the first days of sales require a high degree of vigilance given the curiosity and the influx of customers, the rotation of employees to ensure the operation of the eBox is not advisable. Each employee must master the tasks assigned to him or her. However, if the Board of Directors agrees that the customer volume is gradually decreasing, the adoption of the appropriate measures to accommodate this decrease is necessary. The Board of Directors must thus establish a timetable, posted in the sales store, which allows each employee to see the days when he or she operates the eBox. These measures favor the reduction of the eBox payroll costs in order to optimize the profits.

The eBox supervisor or the workshop manager must record the hours and day that each staff worked in the employee compensation monitoring and payment form (see Annex M) in order to facilitate payment of staff compensation at the end of the month.

As community-level actors, the days when employees are not working at the eBox should be spent on meeting their community health goals.

### **7.1 Bicycle Sales**

Each eBox can choose between two sales models, whichever is the most appropriate for a given eBox.

- I. Direct Sales Model: This involves having all of the bicycles that are for sale to the public, on display;
- II. Sample Model: This model involves having representative bicycles for each category, on show.

The eBox staff and Board of Directors must determine the number of bicycles that it exhibits to customers on a daily basis. Bicycles that are sold can be replaced with new bicycles that are stored in its warehouse. After the shop has closed, all bicycles must be returned to a secured location, such as the warehouse.

### **7.2 Sale of Spare Parts**

The sales period coincides with the sale of spare parts. The sale of spare parts should not commence before the launch of the bicycle sales due to the fact that many of the spare parts will be needed during the assembly and repair of the newly arrived bicycles. This must be a priority for eBox staff otherwise it is possible that spare parts that may be needed, are sold.

Before the sales period, all spare parts should be categorized according to type and registered in a logbook and in the stock card. Shopkeepers should regularly check that all spare parts are accounted for.

Cashiers should use a standard receipt format for the sale of spare parts. This is not the same as the receipt used for bicycles. Spare part receipts should be numbered in sequential order regardless of the type of spare part that is sold.

### **7.3 Customer Service**

The arrival of bicycles is an exciting event and generally arouses the curiosity and interest of many in surrounding communities. This can lead to disruption if not properly thought out. If there is disruption, it is important to organize the necessary support for to ensure the safety of staff and customers. This could be by involving the local police, to help handle the situation. This is especially common when the eBox is launched, when the sales period commences.

To avoid or minimize customer disruption, the area where the bicycles are exhibited must be secure. Once a customer has decided to buy a specific bicycle, the eBox technician moves the bicycle that customer has chosen to a holding area. The bicycles in the holding area are all waiting for the customers to make their payment. Once this has been done, the bicycles will be removed from the holding area and delivered to the customer.

#### **7.3.1 Customer Preference Management**

Quality bicycles are most likely to arouse the interest of customers who come to the eBox. A single bicycle could be the primary choice of multiple customers. This situation can be difficult to manage during the sale and there should be an appropriate strategy in place to deal with situations such as this.

### **7.4 Payment**

#### **7.4.1 Payment Control**

Payment for a bicycle is only possible by bank transfer.

When the customer returns once the payment has been made, they submit the payment slip to the cashier. The cashier is responsible for verifying the authenticity of this document before preparing the customer's receipt.

The number linked to the bank transfer must be recorded in the bicycle registration books as well as in the eBox's accounting journal (section 7.2.2). Neither cash payment nor partial payment should be accepted. Moreover, no advance payments or reservations are allowed.

The cashier must also verify the amount paid by the client to ensure that it is consistent with what is noted on the second copy of the voucher and in the registration book. If there is any discrepancy then the bicycle should not be delivered to the customer. Once the amount has been verified the customer's receipt can be prepared.

Once the customer receives their receipt, they present it to the shopkeeper who verifies the receipt with the bicycle records. If approved, the shopkeeper signs the receipt before returning it to the customer. The customer now has the right to collect his or her bicycle.

### **7.4.2 Accounting Journal**

Documenting bicycle sales is essential for tracking and stock control purposes. The eBox should therefore maintain an accounting journal that is managed by the cashier and treasurer of the eBox.

The accounting journal should record any movement of funds into and out of the eBox cooperative's bank account, including sales of bicycles and spare parts, repairs, resupplies, salaries, dividend payments, and expenses related to the management and operation of the eBox. The exact number of incoming and outgoing expenses must be recorded in the accounting journal. There should also be an accompanying invoice or receipt for any movement of funds. Each page of the accounting journal must be numbered and accompanied by the signature of the chairperson of the cooperative's Board of Directors.

The practice of keep an accounting journal is particularly useful if the eBox is audited, so that all financial transactions are traceable and verifiable.

At any given time, but especially at the end of the month, the eBox should be able to present the exact inventory of bicycles and spare parts that it owns, and make the balance of its account(s) available to the members of the cooperative and the Board of Directors. All financial activities are the ultimate responsibility of the treasurer, but it is important that all eBox staff are involved in documentation and appropriately accountable for the eBox finances.

All financial activities must be recorded in the accounting journal by the treasurer. This should account for all incoming and outgoing transactions noted on bank statements, all financial activities recorded in the registration book and elsewhere, the identification of any budget or non-budgetary changes such as in inventory, those bicycles scheduled for collection or receipt, monetary disbursements and any additional relevant information.

The eBox treasurer must be regularly monitored by the financial controllers of the cooperative to ensure that his work is done efficiently.

### **7.5 Inventory Control**

The number on each of the sold bicycles will be marked on a separate 'Sold Bicycle Disposal Sheet' by the shopkeeper after they have signed each customer receipt. This tool will help to identify the numbers of bicycles sold as well as the number of bicycles remaining within each category. The Sold Bicycle Disposal Sheet should therefore distinguish the types of bicycles according to the color classification system that were used during the categorization. This process helps to facilitate inventory control provided it is used for each sale.

The sales manager is responsible for recording the number and date of each customer's receipt in the registration book on the line corresponding to the identification number of the bicycle sold.

There should be a physical inventory of the number of bikes at the end of each month. When carrying out the physical inventory of bicycles, the number of remaining bicycles should be compared to what is recorded in the bicycle registration book, the inventory sheets and the Sold Bicycle Disposal Sheet.

### **7.6 Reporting**

At the end of each month, E-box staff, supported by treasurer, must submit a report to the Board of Directors and any partners they may have. The eBox should complete the monthly report template

(see Annex L) and then complete a narrative report that details the previous month's activities, including finances.

The narrative report should identify whether the monthly target that is outlined in the work plan has been reached, and if not, should offer an explanation as to why targets have not been achieved.

The information collected during the physical inventory should also be included in the narrative report. Both the Box supervisor and the president or the treasurer of the Board of Directors should sign the narrative report upon receipt as proof of acceptance.

## **8. MANAGEMENT OF E-BOX FINANCES**

### **8.1 The Financial Year**

The financial year of the eBox is fixed during a meeting of the Board of Directors, according to the start of eBox activities. Historically, eBoxes have chosen January - December as their financial year in order to avoid confusion. At the end of the financial year, dividends are distributed to the members of the eBox who have paid their dues. Dividends are based on the profits made by eBox during the previous year of operation, described further in section 8.3.

### **8.2 Budgeting**

The accounting journal gives a picture of the actual financial status of the eBox compared to its planned budget. The treasurer should use these comparisons to identify the need for any budgetary adjustments. Any changes to the budget and any outgoing funds above what is stipulated in the rules of the cooperative should be approved by a Founding Member<sup>2</sup> or during a general assembly upon the presentation of valid reasons.

### **8.3 Distribution Dividends**

The profits made by the eBox at the end of the financial year must be properly documented. The surplus for a given financial year will be allocated to the eBox members according to the distribution and the rate mentioned in the statutes and the memorandum of understanding signed with the cooperative.

Of the total surplus, 50% should be kept as a reserves fund, the proportion of which is 10% for the legal reserves and 40% for the statutory reserves. The statutory reserves can be used to offset any unforeseen expenses which emerge during eBox activities. The use of this fund should be discussed and approved through a general assembly by the majority of its members.

The remaining 50% of the surplus will be divided amongst beneficiaries. A share agreed upon in a general assembly, attended by the COSAN and the FHS, will be allocated to the ACs identified by the Mahefa Miaraka Program, and to the management committee of the community health insurance scheme located in the eBox's District.

The rate generally equates to 5% of the surplus to each of the beneficiary groups according to the protocol agreed with the Mahefa Miaraka Program. This is a significant contribution eBox towards

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<sup>2</sup>A cooperative, as stipulated in Article 6 of the Constitution of Cooperatives, is made up of at least seven natural or legal persons, also known as the founding members.

voluntary actors and health schemes and acts as motivation for them to continue to improve the community health. The remaining 40% of the surplus will be shared equally among members of the cooperative. Those members who are sanctioned at the time of distribution are not eligible.

In the event of an operating deficit, no distribution of dividends can be made.

#### **8.4 Savings**

It is important for the cooperative to have funds available for unforeseen costs that can occur year-round. It is recommended that 15% of the total expenditure for the year be retained as a reserve or emergency fund. This reserves fund should be included in the annual budget planning.

#### **8.5 Profitability and Sustainability of the eBox**

As soon as the supervisor and sales managers of the eBox consider the volume of daily bicycle sales to be decreasing, they must analyze the cause of this reduction in sales. Several factors could contribute to this decline, including local market saturation or that purchasing power within the community is diminished.

Delaying a successive replenishment order could also increase the enthusiasm of customers to buy bicycles. The delay may allow customers to save money for the payment of a bicycle, or changing circumstances may lead to a new found need for a bicycle. The reduction of the operating budget, such as by minimizing the amount of staff working on a single shift, also preserves the profitability of the company by restricting the company's outlay on salaries.

The eBox may need to seek other areas to sell the bicycles outside of their immediate surroundings. This would require additional marketing.

There are several individual actions that can be implemented to support the continued profitability of the eBox. The eBox can decide to participate in other sales activities. If the eBox takes the decision to do so, the procedures and regulations put in place relating to conducting sales should be maintained, including the requirement of bank payments (see 8.5.1).

##### **8.5.1 Parallel Income**

The eBox also has the opportunity to develop other income generating activities to ensure the sustainability of the eBox. The introduction of additional revenue streams should be timed in periods where there are few bicycle sales and when staff are available to manage these activities.

Caution should be taken concerning any additional investments that are necessary to begin additional activities. Investment funds should not be taken from eBox reserves, but instead should be a reinvestment of surplus funds.

The potential investment of the cooperative into the purchase of a permanent location could also be investigated. Property investment avoids the costs associated with leasing and increases the eBox's assets. The property can also be rented out to external persons if the security of the site and eBox can be ensured.

In all cases, each opportunity should be thoroughly researched and an understanding of the needs and commitments such as additional material, financial means, technical capacities as well as the human resources should be accounted for.



The investment in other economic opportunities should be agreed upon in a general assembly. Any extension of the activities will require a significant modification to the statutes. In some cases, modifications may need to be made to the eBox's business license and permit regarding its activities.

*MAHEFA Miaraka wishes all eBox cooperatives the best of luck for the future and success and prosperity in their ongoing ventures.*

## Annex A: Stock Card – Bicycle and Spare Parts

### I. FICHE DE STOCK DES BICYCLETTES

Mois et Année:

Catégorie ( A/B/C):

Fournisseur:

DATE	STOCK	SORTIE	RESTE	REPORT

Le Magasinier

Le Superviseur de l'eBox

### II. FICHE DE STOCK DES PIECES

Mois et Année:

Types:

Fournisseur:

DATE	STOCK	SORTIE	RESTE	REPORT

Le Magasinier

Le Superviseur de l'eBox

## Annex B: Bicycle Repair and Bicycle Return Sheets

<b>I. Bicycle repair sheet</b>	
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Date	<div>N° of repair sheet</div> <div>Finished date of repair</div>	<div>Classification after repair : A/B.C</div>	Name and signature of technician
N° of bike			<div>Name and signature of shopkeeper</div> <div>Name and signature of eBox supervisor</div>
Size			
Color			
Id number			

[illegible]

## II. BICYCLE RETURN SHEET

Date N° de la bicyclette Taille Couleur N° de série		Magasinier  	Technicien  	N° fiche de réparation  				
			Date 1ère réparation		Date 2ème réparation		Date 3ème réparation	
Composante	Pièce	Technicien	Non fait	Remarques	Non fait	Remarques	Non fait	Remarques
DIRECTION	Guidon et potence							
	Cadre et fourche							
	Selle							
TRANSMISSION	Manivelle							
	Pédale							
	Plateau							
	Chaine							
	Dérailleur, pignon							
	manette de vitesse							
	Câble et gaine de vitesse							
ROUE	Jante							
	Pneu							
FREIN	Manette frein G et D							

## FITSIPIKA SATA KOPERATIVA

### TOKO I FEPETRA ANKAPOBENY

#### Andininy voalohany

Natsangan'ireo mpikambana mpanorina, izay manaiky ity fitsipika ity, sy ireo izay eken'ny Fivoriambe hilatsaka amin'ny manaraka ny koperativan'ny Mpisehatra ara-pahasalamana eny ifotony manana mpikambana sy renivola mety hiovaova, fehezin'ny lalàna laharana 99.004 tamin'ny 21 aprily 1999.

#### And.2 - Anarana

Ity Koperativa ity dia mitondra ny anarana hoe: KAOPERATIVAN'NY MPISEHATRA ARA-PAHASALAMANA ENY IFOTONY "BEMANONGA MANDROSO"....., afohezina hoe ... K.A.M.P.I. "BEMANONGA MANDROSO"

#### And.3 - Foiben-toerana sy faritra iasana

- Ny Foiben-toerana dia miorina ao : BEMANONGA
- Ny faritra iasana dia manerana ny ....MENABE

#### And-4 - Faharetany

Noferana ho...50..taona no faharetan'ny koperativa KAMPI BEMANONGA MANDROSO, raha tsy misy ny fanafoanana mialoha na fanalavana araka ny fanapahan-kevitra ny Fivoriambe tsy ara-potoana.

#### And-5 - Asa ataony

Ity koperativa KAMPI BEMANONGA MANDROSO dia mametraka ho asa lehibe ho tanterahina ny:

- a) Fitadiavana vola entina manatsara ny farim-piainan'ny Mpisehatra ara-pahasalamana eny ifotony miasa an-tsitrapo ho fampandrosoana ny asan'izireo amin'ny fanatsarana ny fahasalamana : fivarotana sy fikojakojana bicyclette ary sehatr'asa hafa izay tapaky ny fivoriambe
- b) Fanampiana sy fampiroboroboana ireo Fikambanana mijoro toy ny Fifampitsimbinana Ho Salama ( FHS) sy ny Fitaterana Vonjy Taitra
- d)fitsinjovana sy fampandrosoana maharitra ny ara-tsosialy sy toekarena eny amin'ny kaominina hijoroany

Ny asan'ny koperativa dia azon'ny Fivoriambe tsy ara-potoana hovana, nefa dia tsy azo kasihina ny maha-koperativa fehezin'ny lalàna manan-kery azy.

### TOKO II NY AMIN'NY MPIKAMBANA

#### And-6 - Filatsahana

Ireo izay mizaka ny zom-pirenena malagasy feno 18 taona ary Mpisehatra ara-pahasalamana eny ifotony miasa an-tsitrapo, amperin'asa, dia azo raisina ho mpikambana rehefa mahafeno ireto fepetra ireto:

- a) Manao ho anton-draharaha na manana tombontsoa ao amin'ny zava-kendren'ny koperativa
- b) Mahafantatra sy manaiky hofehezina'ireo fitsipika mifehy ny fikambanana

- d) Manao fangatahana filatsahana
- e) Mahazo fankatoavan'ny Fivoriambe
- f) Mandrotsaka ny anjara biriky nifanarahana
- g) Tsy mbola mpikambana amin'ny koperativa hafa mitovy zava-kendrena sy faritra iasana.

#### **And.7 - Zon'ny mpikambana**

Manana zo mitovy ny mpikambana rehetra manoloana ny:

- Firosahana hofidina;
- Fandraisana anjara amin'ny Fivoriambe sy izay mety ho fanapahan-kevitra na fandatsaham-bato na fifidianana;
- Fandraisana izay mety ho tombontsoa omen'ny koperativa.

#### **And.8- Adidin'ny mpikambana**

Ho fampandrosoana ny fikambanana dia manana adidy ny mpikambana tsirairay hankato ireo fitsipika sy fandaminana ary ny fanapahan-kevitra noraisin'ireo rafitra anaty, araka izay tandrify azy.

Araka izany ny mpikambana tsirairay avy dia tsy maintsy mandray anjara amin'ny fampandrosoana ny asa sahanin'ny koperativa.

#### **And.9- Famaizana**

Ny fihetsika rehetra mety hanimba na hiteraka fahavoazana ho an'ny kaoperativa, dia ho saizana avokoa; ny sazy dia miantomboka amin'ny fananarana ka mety hiafara amin'ny fandroahana na ny fanolorana ny raharaha eo amin'ny fitsarana arakaraka ny fahasaratany. Ny fitsipika anatin'ny no hamariparitry ny fomba fampiharana ny famaizana.

#### **And.10 - Fitsaharana tsy ho mpikambana**

Ny mpikambana rehetra maniry ny hiala dia manao filazana an-tsoratra amin'ny filohan'ny koperativa izay hanome taratasy fanamarinam-pandraisana ary entiny eo anatrehan'ny Fivoriambe hanomezana fankatoavana na fandavana.

Ny Filankevi-pitantanana dia afaka mandroaka vonjimaika ny mpikambana iray na maromaro mandra-piandry ny Fivoriambe manaraka izay handray ny fanapahan-kevitra farany.

Ireo izay mitsahatra tsy ho mpikambana, dia manan-jo hitaky ny anjara biriky narotsany. Homena fahafaham-po izy ireo raha toa ka tsy mampihena ny renivola ho latsaky ny antsasany izany. Raha toa ka mampihena ny renivola ho latsaky ny antsasany izany dia mihantona ny fanonerana ny anjara biriky. Marihina fa ny famerenana ny anjara biriky dia tsy azo atao raha tsy amin'ny fifaranan'ny taom-piasana ihany.

Ny fitsaharana tsy ho mpikambana, dia tsy mahafoana ny andraikitra ara-bola tokony ho zakain'ny miala na nesorina, andraikitra nateraky ny fifanarahana nataon'ny vondrona koperativa nandritra ny fotoana mbola naha-mpikambana ireo nitsahatra. Io andraikitra ara-bola io anefa dia tsy tokony hihotra ny in-dimin'ny anjara vola izay narotsaka.

### **TOKO III RENIVOLAM-PIKAMBANANA**

#### **And.11- Renivola (capital)**

Ny fitambaran'ny anjara biriky voarotsaka no mamorona ny renivolam-pikambanana voalohany ho: 500.000 ar (dimy hetsy ariary)

- Ny renivola dia mety hiovaova noho ny :
- filatsahan'ny mpikambana vaovao
  - fandatsahana anjara vaovao

- fampitomboana ny anjara biriky iray
- fialana na fitsaharana miteraka famerenana ny anjara vola.

#### **And.12- Anjara biriky (part social)**

Ny Fivoriambem-panorenana dia mametra ny anjara biriky tsy maintsy efaina ho 5.000 ar ny iray. Ny mpikambana tsirairay dia mandrotsaka anjara biriky iray ary tsy afaka mitazona anjara biriky afa tsy iray ihany.

Ny anjara biriky dia misoratra amin'izay nandrotsaka azy ary tsy azo hafindra izany . Ny tombontsoa kosa dia azo afindra amin'ny alalan'ny fandovana irery ihany.

#### **And.13- Ny loharanom-bolan'ny Koperativa**

Tsy izao avy ny loharanom-bolan'ny Koperativa:

- ny saram-pirotahana
- ny anjara renivola
- ny fisamborana atao
- ny vokatra avy amin'ny asan'ny Koperativa
- ny fanomezana fiasana na fitaovana
- ny loharanom-bola rehetra tsy mifanohitra amin'ny zava-kendrena sy ny fototra ijoroan'ny Koperativa.

### **TOKO IV RAFI-PITANTANANA**

#### **And.14- Ny rantsa-mangaikan'ny Koperativa**

Ireto avy no rafitra anaty ao amin'ny koperativa :

- Ny Fivoriambe
- Ny filankevi-pitantanana.

#### **And.15- Ny Fivoriambe**

Ny Fivoriambe no rafitra fara-tampony amin'ny fandraisana fanapahan-kevitra ho an'ny koperativa. Izy no fivorinan'ny mpikambana rehetra mahafeno ireo fepetran'ny koperativa ary voasoratra ara-dalana ao amin'ny bokin'ny mpikambana.

Mivory ara-potoana sy tsy ara-potoana ny Fivoriambe.

#### **An..16- Ny andraikitra ny Fivoriambe**

Ny fivoriambe ara-potoana dia mandray fanapahan-kevitra mikasika ny sori-dalana sy ny fandaminana ankapobeny ary ny fomba fiasan'ny koperativa.

Ankoatr'izany dia andraikitra ny fivoriambe ny fandraisana fanapahan-kevitra momba ny:

- Fandaniana ny fitsipika anaty ;
- Fifidianana ireo mpikambana ao amin'ny filankevi-pitantanana sy izay ho filohany amin'ny alalan'ny latsam-bato-miaina.
- Famerana ny tambin'asa ho an'ny Filankevi-pitantanana
- Fanekena na fandroahana mpikambana ;
- Fankatoavana ny vinavinan'asa kasaina hotanterahina mandritry ny taona vaovao sy mametra ny vola ho enti-manana izany;
- Fankatoavana ny kaontim-pitantanana.
- fifidianana mpanamari-kaonty avy ao amin'ny mpikambana
- fankatoavana ny fepetra arahana momban'ny fampidirana sy fikarakarana ny mpiasa ao amin'ny kaoperativa

Ireo fepetra ireo dia tsy famerana akory fa fanondroana fotsiny ihany.



**And.17 - Fepetra ho an'ny Fivoriambe**

Mivory indroa isan-taona fara-faharatsiny ny fivoriambe ara-potoana araka ny fiantsoan'ny filoha.

Azon'ny antsasaky ny mpikambana ao amin'ny Filankevi-pitantanana na ny 1/3-n'ny mpikambana amin'ny koperativa atao ny mangataka fivoriambe. Afaka manapa-kevitra ny fivoriambe rehefa mahafeno ny antsasaky ny mpikambana voasoratra anarana no tonga manatrika.

Ny mpikambana tsirairay dia afaka manome fahefana (procuration) mpikambana iray hisolo-tena azy mandritra ny fotoam-pivoriana. Marihina fa ny mpikambana iray dia tsy afaka mitondra afa-tsy fanomezam-pahefana iray ihany.

Manankery ny fanapahan-kevitra rehefa ny antsasa-manilan'ny manatrika no mandany azy. Tazonina an-tsoratra ny fanapahan-kevitra ny Fivoriambe ara-potoana ka soniavin'ny Filoha sy ny Mpitantsoratra. Raiketina ao amin'ny rezisitra manokana ny fitanana an-tsoratra ny Fivoriambe

**And.18 - Fivoriambe ara-potoana**

Ny Fivoriambe ara-potoana voalohany amin'ny taona, dia hantsoina ao anatin'ny TELO VOLANA manaraka ny fiakaran'ny taom-piasana. Mandritra izany fivoriana izany no hanaovan'ny Filankevi-pitantanana ny tatitra mikasika:

- ny fizotry ny asa nandritra ny taona
- ny fitantanana (ara-bola) sy ny fankatoavana ny kaontin'ny koperativa (quitus).

**And.19 - Fiantsoam-pivoriana**

Ny fiantsoana ny Fivoriambe iraketan'ny fandaharam-potoana, dia zaraina isam-batan'olona (mpikambana) folo andro alohan'ny andro voatondro hivoriana.

Ny fiantsoana faharoa raha tsy feno ny isa tsy maintsy tratra amin'ny voalohany dia atao folo andro ao aoriana, ka afaka manapa-kevitra na firy na firy mpikambana tonga.

Raha misy tsy fahafahan'ny Filoha manao ny fiantsoana ny fivoriambe dia azon'ny Filankevi-pitantanana atao ny manendry mpikambana iray ao aminy hanatanteraka izany fiantsoana izany.

**An.20- Ny Fivoriambe tsy ara-potoana**

Ny Fivoriambe tsy ara-potoana dia antsoina manokana mikasika ny :

- fanamboarana ny fitsipika sata (statuts)
- fitambarana amin'ny koperativa hafa
- fivakisan'ny koperativa
- fanalavana ny fe-potoana iasany
- fandravana (dissolution).
- fakàna fanapahan-kevitra maika araka ny filàna izany

**An.21 - Fepetra momba ny Fivoriambe tsy ara-potoana**

Ny fepetra rehetra mikasika ny fiantsoana dia araka izay voalaza ao amin'ny andininy faha-18

Marihina anefa fa tsy manapa-kevitra ny fivoriambe tsy ara-potoana raha tsy ny 2/3 ny mpikambana voasoratra anarana no tonga manatrika amin'ny fiantsoana voalohany. Ny fiantsoam-pivoriana dia manaraka izay voalaza ao amin'ny andininy faha-19.

**And.22 - Ny Filankevi-pitantanana**

Ferana ho valo (8) ny isan'ny mpikambana ao amin'ny Filankevi-pitantanana, ka toy izao avy no andraikiny:

- Filoha
- Filoha lefitra
- Mpitantsoratra sy mpitantsoratra mpanampy
- Mpitahiry vola sy mpitahiry vola mpanampy
- Mpanolotsaina roa (2).

Ny telo (3) amin'ny mambra ny filankevi-pitantanana dia tsy maintsy vehivavy.

**And.23 - Fepetra momba ny Filankevi-pitantanana**

Ny faharetan'ny fotoana isan'ny Filankevi-pitantanana dia ferana ho 02. taona, mbola afaka milatsaka ho fidina anefa ny tsirairay amin'izy ireo mandritry ny fifidianana manaraka. Satria mpitondra izy ireo dia tsy maintsy mahafeno ireto fepetra ireto :

- olom-pirenena malagasy
- manana zo isam-batan'olona eo anatrehan'ny Fanjakana, feno 21 taona
- tsy mbola voan'ny sazy manala zo ahazoana mitondra fikambanana.
- mahay mamaky teny sy manoratra tsara

Ankoatr'izany dia tsy azo fidina ireto manaraka ireto :

- mpikambana nanao fanekena mikasika asa na raharaha hifanaovana amin'ny koperativa
- tompon'andrikaitra voalohany amin'ny Vondrombahoaka itsinjaram-pahefana.

Ny fivoriambe dia afaka mandroaka ny iray na maromaro amin'ireo mpikambana ao amin'ny Filankevi-pitantanana amin'ny alalan'ny latsabato mifafina, ka ny antsasa-manilan'ny mpivory no manaiky vao manankery ny fandroahana.

**And.24 - Ny andraikity ny Filankevi-pitantanana**

Ny Filankevi-pitantanana no rafi-pitondrana ny koperativa. Noho izany, dia manana fahefana faran'izay malalaka izy ireo amin'ny fanatanterahana ny andraikiny indrindra mikasika ny :

- fitantanana ny raharahan'ny kooperativa araka izay notapahan'ny Fivoriambe;
- fanapahana vonjimaika ny fandraisana na fandroahana mpikambana mandra-pivoriana ny Fivoriambe manaraka ;
- fampiharana ny sazy izay voalazan'ireo fitsipika ifampifehezana;
- fitantanana ireo mpiasan'ny koperativa ;
- famolavolana isan-taona ny teti-bola sy drafitra'asa izay aroso ho ankatoavin'ny Fivoriambe;

Fivoriambe;

- fanolorana eo anatrehan'ny Fivoriambe ny tatitry ny asa natao sy ny ara-bola
- famolavolana ny fitsipika anaty izay aroso ankatoavin'ny Fivoriambe ;
- fisoloantenan'ny koperativa eo anatrehan'ny Fanjakana sy fikambanana na olon-kafa ifampiraharaha.

**An.25 - Fepetra samihafa momba ny Filankevi-pitantanana**

Mivory ny Filankevi-pitantanana isaky ny mitaky izany ny tombontsoan'ny koperativa ary fara-faharatsiny isam-bolana araka ny fiantsoan'ny Filoha. Afaka manapa-kevitra ny mpivory rehefa tonga ny 2/3 ny mpikambana.

Raha tsy ampy isa ny Filankevi-pitantanana noho ny antony maro samihafa, dia azon'ny sisa atao ny mameno vonjimaika ny toerana banga. Izay voatendry anefa dia tsy maintsy ankatoavin'ny Fivoriambe manaraka, ary manapitra ny fe-potoana izay nosoloina raha nahazo fankatoavana.

**And.26 - Fankatoavana ny kaontim-pitantanana**

Ny mpikambana ao amin'ny Filankevi-pitantanana, dia tsy afaka mandray anjara amin'ny fankatoavana, ny kaontim-pitantanana ny koperativa mandritra ny Fivoriambe natokana handinika sy handray fanapahan-kevitra mikasika izany.



**And.27 - Tsy handraisan-karama ny asan'ny Filankevim-pitantanana**

Tsy handraisan-karama ny asan'ny Filankevim-pitantanana. Azon'ny mpikambana ao aminy atao ny mandray tambiny isaky ny fanatrehana fivoriana araka ny efa voasoritra ao amin'ny tetibola nankatoavin'ny Fivoriambe ary nohamarinina tamin'ny fiche de présence.

Ankoatr'izany dia azon'izy ireo atao ny mampanonitra ny vola laniny tamin'ny fanaovana ny asan'ny koperativa na koa mangataka tambin'asa noho ny fotoana laniny tamin'izany, nefa tsy mihoatra ny vola natokan'ny Fivoriambe ho amin'izany araka izay voasoritra ao amin'ny teti-bola.

**TOKO V**

**KAONTIM-PITANTANANA - FANARAHA-MASO**

**And.28 - Faharetan'ny taom-piasana**

Herintaona no faharetan'ny taom-piasana iray, izany dia manomboka ny voalohan'ny volana janoary ary mifara ny 31 Desambra.

**And.29 - Kaontim-pitantanana**

Ny fitantanana ny kaontin'ny koperativa dia natao amin'ny fomba namoraina. Isaky ny fiakaran'ny taom-piasana sy ny fivoriana ara-potoana rehetra anefa ny Filankevim-pitantanana dia tsy maintsy mamoka antontan-taratasy mikasika ny :

- fanisam-pananana
- kaontin'asa ankapobeny
- kaontin'ny tombontsoa sy ny fatiantoka.

Ankoatr'ireo antontan-taratasy voalaza ireo, ny Filankevim-pitantanana dia mbola mandroso ihany koa eo amin'ny Fivoriambe ny tetikasa sy tetibola ho amin'ny taona manaraka isaky ny fivoriana voalohany ny taona itsahana.

**And.30 - Ny Vaomiera mpanara-maso**

Ny Fivoriambe dia afaka manendry mpikambana iray na maromaro ho mpanara-maso ny fitantanana mandritry ny herintaona azo havaozina.

Ny vaomiera mpanara-maso voafidy dia mifidy avy aminy, amin'ny alalan'ny latsa-bato mifaina, ny filohany, ny filoha lefiny ary ny mpampakateny.

**And.31 - Ny asan'ny Vaomiera mpanara-maso**

Izy ireo dia manana fahefana faran'izay malalaka mikasika ny :

- fanamarinana ny boky, ny kaonty, ny antontan-taratasy-bola ary ny volan'ny koperativa
- fijerena ny maha-ara-dalana ny fahamarinan'ny fanisam-pananana sy ny toe-pananana ary ny tatitra hataon'ny Filankevim-pitantanana.

Ny vaomiera mpanara-maso ny fitantanana dia tsy maintsy manao tatitra eo anatrehan'ny Fivoriambe vokatra ny asa fanamarinana izay nataony isaky ny fivoriambe ara-potoana.

Raha mitombo ny velaran'ny asan'ny koperativa dia azony atao ny manendry mpanamarinana kaonty (commissaire aux comptes) izay mety ho olona ivelan'ny koperativa ka ny fivoriambe no manendry azy.

**And.32 - Fananganana karazam-baomiera**

Ny Fivoriambe dia afaka manangana karazam-baomiera iandraikitra sokajin'asa araka izay heveriny fa ilaina.

Raha mitsangana ny vaomieran'ny vola, dia izy no miandraikitra ny asan'ny mpanara-maso ny fitantanana, araka izay voalaza ao amin'ny andininy faha-31 sy 32.

Ny fitsipika anaty no hamaritry ny fomba fiasan'ny vaomiera tsirairay.

**An.33 - Fampiasana ny ambim-bava**

Ny atao hoe ambim-bava dia ny sisa tavela rehefa ampifanana ny vola miditra sy ny mivoaka nandritra ny taom-piasana iray.

Toy izao no fampiasana ny ambim-bava :

- 10% tahiry ara-dalana
- 40% enti-mamokatra fananana iombonana toy ny fanorenana, fanatevenam-pitaovam-piasana na tahiry tsotra, sns...
- 50% apetraka eo anatrehan'ny Fivoriambe amin'izay heveriny fa ampiasaina azy araka ny soso-kevitra ny Filankevim-pitantanana.

Ny 10% ny vola rehetra miditra farafahakeliny dia atokana ho an'ny asa fampiroboroboana ny asan'ireo mpisehatra ara-pahasalamana mpikambana sy ny fikambanana FHS sy fitaterana vonjy taitra.

**TOKO VI**

**FEPETRA ISAN-KARAZANY**

**And.34- Fitambarana na fivakisana**

Ny fitambarana amin'ny Koperativa iray hafa, na ny fivakisan'ny vondrona Koperativa dia tapahan'ny Fivoriambe tsy ara-potoana.

**And.35 - Fifanolanana**

Ny fifanolanana rehetra miseho eo amin'ny samy mpikambana ao amin'ny koperativa dia tsy maintsy mandalo fampihavanana miaraka amin'ny fanelanelanan'ny Filankevim-pitantanana alohan'ny hampiakarana ny raharaha amin'ny Fitsarana raha ilaina.

**And.36- Fandravana ny Koperativa**

Ny Fivoriambe tsy ara-potoana no antsoina hanapa-kevitra momba ny fandravana ny koperativa.

Raha nankatoavina ny fandravana dia manendry mpamarana ny kaonty (liquidateur) iray na maromaro ny Fivoriambe tsy ara-potoana, araka izay voalaza ao amin'ny toko VII ny didim-panjakana fampiharana.

**And.37 - Famindram-pananana aorian'ny fandravana**

Raha misy ambiny ny vola teo am-pamaranana kaonty ka voalao daholo ny trosa sy voaverina ny anjara biriky dia tsinjara amin'ny mpikambana ny sisa tavela.

Natao teto, *Beman'Ona 24-Janary 201*

Ny Mpikambana mpanorina,

## Annex D: Budget and Work plan

BUDGET ANNEE 2020 KOMPIVA			ANNEE N+1											
RECETTE	Reliquat Mois 1	Mois 13	Mois 14	Mois 15	Mois 16	Mois 17	Mois 18	Mois 19	Mois 20	Mois 21	Mois 22	Mois 23	Mois 24	TOTAL
<b>Fonctionnement</b>														
Vente de bicyclette	-	300 000	0	0	22 000 000	35 000 000	5 000 000	12 350 000	450 000	150 000	320 000	240 000	150 000	75 960 000
Réparation de bicyclette	-	15 000	0	20 000	0	4 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	53 000
Vente de pièces	-	30 000	50 000	50 000	40 000	25 000	24 000	12 000	6 000	15 000	4 000	7 500	3 000	266 500
<b>Investissement</b>														
Intérêt OTIV (3%)	-	-	-	-	-	-	-	-	-	-	-	-	-	2 288 385
<b>Total recette</b>	<b>72 746 000</b>	<b>345 000</b>	<b>50 000</b>	<b>70 000</b>	<b>22 040 000</b>	<b>35 029 000</b>	<b>5 026 000</b>	<b>12 364 000</b>	<b>458 000</b>	<b>167 000</b>	<b>326 000</b>	<b>249 500</b>	<b>155 000</b>	<b>151 313 885</b>
<b>DEPENSES</b>														
<b>Fonctionnement</b>														
Indemnité personnelle eBox et CA		100 000	-	830 000	1600 000	1600 000	1600 000	100 000	100 000	100 000	100 000	100 000	100 000	6 330 000
Sécurité		180 000	180 000	180 000	180 000	180 000	180 000	180 000	180 000	180 000	180 000	180 000	180 000	2 160 000
JIRAMA		13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	13 000	156 000
Loyer		50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	600 000
Publicité		120 000	-	-	120 000	-	-	-	-	-	-	-	-	240 000
Communication		20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	240 000
Photocopie et impression		50 000	-	-	50 000	-	-	-	-	-	-	-	-	100 000
Fourniture de bureau		75 000	35 000	35 000	35 000	35 000	35 000	35 000	35 000	35 000	35 000	35 000	35 000	460 000
Préparatif vente de bicyclette		-	-	-	85 000	-	-	-	-	-	85 000	-	-	170 000
Entretien/maintenance		20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	240 000
Imprimante		-	-	-	-	-	1500 000	-	-	-	-	-	-	1500 000
Ordinateur		-	-	-	-	-	1000 000	-	-	-	-	-	-	1000 000
<b>Investissements</b>														
Achat biens meubles		240 000	-	110 000	-	-	-	-	-	-	-	-	-	350 000
Achat terrain		500 000	500 000	500 000	500 000	500 000	500 000	500 000	500 000	-	-	-	-	4 000 000
TVA réapprovisionnement		-	-	11 798 690	-	-	-	-	-	-	-	-	-	11 798 690
Droits de douane		-	-	9 832 241	-	-	-	-	-	-	-	-	-	9 832 241
Transitaire		-	-	3 240 000	-	-	-	-	-	-	-	-	-	3 240 000
Transport terrestre		-	-	2 500 000	-	-	-	-	-	-	-	-	-	2 500 000
Frais fournisseur et fret		-	-	33 449 126	-	-	-	-	-	-	-	-	-	33 449 126
Dividende membre eBox 40%		-	-	-	-	-	-	-	4 770 377	-	-	-	-	4 770 377
FHS et AC 10%		-	-	-	-	-	-	-	1 192 594	-	-	-	-	1 192 594
Fonds de réserve 50% bénéfice		-	-	-	-	-	-	-	5 962 972	-	-	-	-	5 962 972
<b>Total dépenses</b>		<b>1 088 000</b>	<b>638 000</b>	<b>61 568 057</b>	<b>893 000</b>	<b>638 000</b>	<b>3 138 000</b>	<b>638 000</b>	<b>638 000</b>	<b>138 000</b>	<b>223 000</b>	<b>138 000</b>	<b>138 000</b>	<b>90 292 000</b>
Balance		(743 000)	(588 000)	(61 498 057)	21 147 000	34 391 000	1 888 000	11 726 000	(180 000)	29 000	103 000	111 500	17 000	61 021 886

## Annex E: Request for Resupply

### 1) Adresse:

Mr FREDERIC  
KAMPI BEMANONGA MANDROSO MORONDAVA  
Quartier Bemanonga Sud Ouest  
Fokontany Bemanonga  
Commune Rurale Bemanonga  
District MORONDAVA 619  
Région Menabe  
MADAGASCAR

Contact: +261324817971  
Mail : coopkampibemanonga@gmail.com

### 2) For the procedure concerning GASYNET – you can use the BSC account of Bemanonga Morondava:

- Identifiant: KAMPI BEMANONGA MANDROSO
- Numéro d'identification: « 108375 »



# LISTE DES BESOINS KAMPI BEMANONGA MANDROSO

Nom	Nombre	Détails (si neccessaire)
Velo adulte cadre Alu	410	28": 100 / 26": 280 / 24": 30
Velo enfant cadre alu	90	20": 30 / 18": 20 / 16" : 20 / 14": 10 / 12": 10
Velo piste en carbone avec frein à disque et amortisseur		parmi les 410 velos adulte (28" , 26" et 24")

## Pièces détachées

Nom	Nombre	Détails (si neccessaire)
Manette de frein/	74 / 74	
Axes Moyeux	114	
Billes	50 boîtes	
Cable de frein	4 rouleaux	
Cable de vitesse	4 rouleaux	
Catadioptré	50	
Chaîne	74	
Selles /Tge de selle	74	
Chambres à air	148	28": 30 / 26": 50 / 24": 30 / 20": 20 / 18": 20 / 16": 20 / 14": 20 / 12": 20
Pompe	2	
Dérailleurs AV / AR	74	
Enveloppes	148	28": 30 / 26": 50 / 24": 30 / 20": 20 / 18": 20 / 16": 20 / 14": 20 / 12": 20
Etriers patin	148	
Ferulles	10 boîtes	
Fixation selle	74	
Fourches	74	
Gaines	2 cartons	
Jantes AV avec rayons et moyeux		
Jantes AR avec rayons, moyeux et roue libre		
Pédales	148	
Poutre	74	
Plateau et manivelle	74	
Portes bagages	10	
Roue libres	74	
Paniers	9	



La trésorière  
Rozanamady III

**Annex F: Transporter List**

<b>Name of driver/Property</b>	<b>Contacts</b>	<b>Locality</b>
Mahefa	+261330810850	Tamatave
Fidèle	+261345292938	Tamatave
Telolahy	+261343975608	Tamatave

**Annex G: Freight Forwarder List**

<b>Name of company</b>	<b>Contacts</b>	<b>Locality</b>
ARIVA Logistics	+261343700395	Lot 039E Bis 2ème étage Ambohimaro Ambohibao Antananarivo
AUXIMAD	+261202222502	18, Rue J.J. Rabearivelo Antsahavola Antananarivo
FTL	+261202354800 +261320723212	Golden Business Center, Morarano Alarobia 101 Antananarivo
Galaxam Logistics	+261202269707	Ankadimbahoaka Tanjombato Antananarivo
ATI Madagascar	+261202229459	IB6, 5 Rue Raveloary Isoraka Antananarivo

**Annex H: Repair Sheet****BR-FACTURE REPERATION DE BICYCLETTE****N°:.....ATL/TECREP(N°...)/04-15**

KAOPERATIVA KAMPI BEMANONGA MANDROSO

NIF:

STATISTIQUE:

Nom du propriétaire/client :

N° CIN :

Adresse:

Téléphone:

Couleur de la bicyclette :

Marque/N° série :

Responsable :

Date de réception de la bicyclette :

Date de livraison de la bicyclette:

Pièces utilisées	Prix	Genre de maintenance ou réparation à effectuer	Prix	Total
TOTAL				

Avance reçu: .....Ar

Reste à payer: .....Ar

Total: .....Ar

Technicien responsable :

Date :

Signature du client


Signature du technicien

Signature du caissier

**Remarque:** si le client ou le propriétaire ne récupère pas sa bicyclette dans deux jours après la date fixée pour la livraison, l'entreprise box décline toute responsabilité en cas de perte.



# Annex I: Master Bill of Lading or Non-Negotiable Waybill

 <b>MAERSK LINE</b>		<b>NON-NEGOTIABLE WAYBILL</b>		SSC MAEU BL No: 962737516	
<b>Shipper</b> Seaschoff 2609 Cabover Dr., Ste 9 Hanover, MD 21076 United States		<b>Booking No.</b> 962737516		<b>Export reference</b> 175685267	
<b>Consignee</b> Mme RANJARISOA Lydie Fande Koperative Mandroso Antsohihy Lot 487 AI Ambalabe Ouest Antsohihy District Antsohihy, code postal : 407 Region Sofia MADAGASCAR Contact: +261338382172 ou +261340399334 Mail : kopmaantsohihy@gmail.com		This contract is subject to the terms, conditions and exceptions, including the law & jurisdiction clause and limitation of liability & declared value clauses, of the current Maersk Line Bill of Lading (available from the Carrier, its agents and at <a href="http://terms.maerskline.com/cargo">terms.maerskline.com/cargo</a> ), which are applicable with logical amendments (mutatis mutandis). To the extent necessary to enable the Consignee to sue and to be sued under this contract, the Shipper on entering into this contract does so on his own behalf and as agent for and on behalf of the Consignee and warrants that he has the authority to do so. The shipper shall be entitled to change the Consignee at any time before delivery of the goods provided he gives the Carrier reasonable notice in writing. Delivery will be made to the Consignee or his authorized agent on production of reasonable proof of identity (and, in the case of an agent, reasonable proof of authority) without production of this waybill. The Carrier shall be under no liability whatsoever for misdelivery unless caused by the Carrier's negligence. Covered interest routing (Not part of Cargo as defined in clause 1. For account and risk of Merchant)			
<b>Notify Party (see clause 20)</b> Mme RANJARISOA Lydie Fande Koperative Mandroso Antsohihy Lot 487 AI Ambalabe Ouest Antsohihy District Antsohihy, code postal : 407 Region Sofia MADAGASCAR Contact: +261338382172 ou +261340399334 Mail : kopmaantsohihy@gmail.com					
<b>Vessel</b> MAERSK SEVILLE		<b>Voyage No.</b> 746W		<b>Place of Receipt.</b> Applicable only when document used as Multimodal Waybill	
<b>Port of Loading</b> Baltimore		<b>Port of Discharge</b> Toamasina		<b>Place of Delivery.</b> Applicable only when document used as Multimodal Transport B/L (see clause 1)	
<b>PARTICULARS FURNISHED BY SHIPPER</b>					
Kind of Packages, Description of goods, Marks and Numbers, Container No./Seal No. <b>SHIPPED ON BOARD MAERSK SEVILLE \ 746W ON 2017-11-20 AT Baltimore</b>  1 Container Said to Contain 804 PIECES  229 SEMI-DISASSEMBLED ADULT BICYCLES, USED 266 SEMI-DISASSEMBLED CHILDREN'S BICYCLES, USED 100 INDIVIDUAL BICYCLE PIECES (TIRES), USED 2 INDIVIDUAL BICYCLE TRUING STAND, USED 100 INDIVIDUAL BICYCLE PIECES (TUBES), USED 12 INDIVIDUAL BICYCLE PIECES (BASKETS), USED 10 INDIVIDUAL BICYCLE PIECES (RACKS), USED 30 INDIVIDUAL BICYCLE PIECES (WHEELS), USED 3 INDIVIDUAL BICYCLE FLOOR PUMP, USED 20 INDIVIDUAL BICYCLE HELMETS, USED 23 BOXES OF BICYCLE PIECES, USED 9 BAGS OF BICYCLE PIECES, USED  AES ITN #: X20171114451738				<b>Weight</b> 16036.000 US LBS	
				<b>Measurement</b>	
(None particulars as declared by Shipper, but without responsibility of or representation by Carrier.)					
<b>Freight &amp; Charges</b>		<b>Rate</b>		<b>Unit</b>	
Carrier's Receipt: Total number of containers or packages received by Carrier: <b>1 container</b>		Place of Issue of Waybill: <b>Charlotte</b>		Shipped, as far as ascertained by reasonable means of checking, in apparent good order and condition unless otherwise stated herein the total number or quantity of Containers or other packages or units indicated in the box opposite entitled "Carrier's Receipt"	
Shipped on Board Date (Local Time): <b>2017-11-20</b>		Date Issue of Waybill: <b>2017-11-24</b>			
Declared Value Charges (see clause 7.3 of the Maersk Line Bill of Lading) for Declared Value of US\$					
Forwarder					
		Signed for the Carrier Maersk Line A/E  <b>Maersk Agency U.S.A., Inc - Charlotte CRC</b> (As Agent(s))			
This transport document has one or more numbered pages					





**Annex J: Voucher**

## I. A Category

Date d'émission: Date et heure limite:	001	SNTDCO4F56810	26	A	270000	
Date d'émission: Date et heure limite:	002	WTU07500695K	26	A	306000	
Date d'émission: Date et heure limite:	003	AH18L051961	26	A	288000	

## II. B Category

Date d'émission: Date et heure limite:	001	HAWLL02679	26	B	198000	
Date d'émission: Date et heure limite:	002	01PD370207	26	B	180000	
Date d'émission: Date et heure limite:	003	F71110768	26	B	186000	

## III. C Category

Date d'émission: Date et heure limite:	001	HC1611840	26	C	132000	
Date d'émission: Date et heure limite:	002	GM533990	26	C	138000	
Date d'émission: Date et heure limite:	003	PZ455333	26	C	144000	

## Annex K: Bicycle SalesLabel

### FICHE BICYCLETTE

N° : ...../1-2019/KOMPIVA

CATEGORIE : .....

MARQUE : .....

N°SERIE : .....

TYPE : .....

TAILLE : .....

COULEUR : .....

PRIX: .....

Magasinier

Technicien

### TECHNIQUE

#### PROBLEME ET REPARATION OU MAINTENANCE

COMPOSANTE	PROBLEME	REPARATION (Oui-Non)	OBSERVATIONS
Roue			
Cadre et direction			
Transmission			
Frein			
Vitesse			

Signature: Magasinier

Technicien

Client

**Annex L: Monthly Report****RAPPORT KOMPIVA ANIVORANO NORD**

Mois :

Année:

RECETTES ET DEPENSES

	ARIARY	
RECETTES	MOIS ANTERIEUR	MOIS ACTUEL
Vente de bicyclettes		
Réparation des bicyclettes		
Vente des pièces		
Autres (à préciser)		
<b>TOTAL</b>		
DEPENSES	MOIS ANTERIEUR	MOIS ACTUEL
Indemnité et salaire		
Achat matériels et fournitures		
Piesy		
JIRAMA		
Loyer		
Impression et photocopie		
Autres (à préciser)		
<b>TOTAL</b>		

INVENTAIRE PHYSIQUE DES BIENS	DEBUT DU MOIS	FIN DU MOIS
Bicyclettes		
Pièces		

CHIFFRE D'AFFAIRE	DEBUT DU MOIS	FIN DU MOIS
Caisse		
Banque/OTIV		

	Ariary	
<b>DIVIDENDE</b>	<b>ANNEE ANTERIEURE</b>	<b>ANNEE ACTUELLE</b>
Membres de la coopérative		
FHS		
Transport d'urgence/AC		

Fait à:

Le Superviseur de l'eBox

Le Trésorier

## Annex M: Timesheets for E-Box Staff

Volana: AOGOSITRA 19  
Sara isanana: 11000Ar

FSY FANARAHAMASO SY FANDAVANA TAMBINKARAMA NY MPIASA KOMPIVA

				DUTY																												TAMBIN- KARIMA	Sonia ny niasa			
				J	V	S	D	L	M	M	J	V	S	D	L	M	M	J	V	S	D	L	M	M	J	V	S	D	L	M	M			J	V	S
Anarana'ny olona niasa	Andrianitra ao amin'ny KOMPANIA	Toerana niasana	Ase nabo	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	26	27	28	29	30	31		
JADIFY	TBONISAVINA	MAGADAY	Maramboatra bisikileta									1	1						1	1						1	1	1	1	1	1	1	1	1	11	121000
FAVOVE Rijn	Cashier	MAGADAY	Parom anana sy varotra									1						1	1	1	1				1	1	1	1	1	1	1	1	1	1	14	154000
FELIX	Chef d'atelier	MAGADAY	Parom anana sy varotra									1	1					1	1	1	1				1	1	1	1	1	1	1	1	1	1	17	187000
FOSTINY	Megasinière	MAGADAY	Parom anana sy varotra									1	1						1	1	1	1			1	1	1	1	1	1	1	1	1	1	14	154000
Anjirao Laurence	Responsable vente	MAGADAY	Parom anana sy varotra									1	1					1	1	1	1				1	1	1				1	1	1	1	13	143000
Mboizana	Responsable vente	MAGADAY	Parom anana sy varotra									1	1	1				1	1	1	1				1	1	1	1	1	1	1	1	1	1	18	188000
Olivia	Cashière	MAGADAY	Parom anana sy varotra									1	1	1				1	1	1	1				1	1	1	1	1	1	1	1	1	1	18	188000
RAZANAMBININA Joséphine	Megasinière	MAGADAY	Parom anana sy varotra									1	1	1											1	1		1	1	1	1	1	1	1	11	121000
Roland	Technicien	MAGADAY	Maramboatra bisikileta									1	1											1	1	1	1		1	1	1	1	1	1	12	132000
Manarivo	Technicien	MAGADAY	Maramboatra bisikileta									1	1	1					1	1	1	1				1	1	1	1	1	1	1	1	1	16	176000
JADIVA VY	Technicien	MAGADAY	Maramboatra bisikileta									1	1						1	1	1	1			1	1	1	1	1	1	1	1	1	17	187000	
SAMUELSON Petera	Megasinier	MAGADAY	Parom anana sy varotra															1	1						1	1				1	1	1	1	1	9	99000
TOTALY																																			1870000	

Anarana sy sonia (Chef d'atelier)

## Annex N: VAT Declaration Form

REPUBLIKAN'I MADAGASIKARA  
Tanindrazana-Fahafahana-Fandrosoana

N° 601

MINISTRE DE L'ÉCONOMIE,  
DES FINANCES ET DU BUDGET

### DÉCLARATION DE LA TAXE SUR LA VALEUR AJOUTÉE (TVA)

SECRETARIAT GENERAL

ANNÉE : 20\_\_

☐ MOIS .....  
☐ TRIMESTRE ..... } (1)

DIRECTION GENERALE DES IMPOTS

Bureau de recette :

Numéro d'identification fiscale (NIF) : .....

Nom et prénoms ou raison sociale : .....

Nom commercial : ..... N° Statistique : .....

Activité principale : .....

Adresse : .....

OPERATIONS	Chiffres d'affaires			Taux (d)	TVA Collectée (e) = (a) x (d)
	Taxable (a)	Non taxable	Total		
1. A l'exportation				0 %	
2. Locales à des personnes :					
- assujetties					
- non assujetties					
3. Autres régularisations					
4. TOTAL					

DÉDUCTIONS		Locaux (f)	Importations (g)	TOTAL (h) = (f) + (g)
5. Taxe déductible :				
5.1. sur biens d'équipements et immobilisations				
5.2. sur marchandises				
5.3. sur matières premières				
5.4. sur services et/ou biens matières consommables				
6. Autres régularisations				
7. Total de la colonne (h)				
8. Prorata de déduction ..... % TVA déductible de la période : (7) x taux prorata				
9. Report de crédit de la période précédente				
10. TOTAL TVA DEDUCTIBLE : (8) + (9)				

11. Total TVA à verser : [Total colonne (e)] - (10)	
12. Total de crédit de TVA : (10) - [Total colonne (e)]	
13. Remboursement de crédit de TVA demandé :	
14. Crédit de TVA reportable : (12) - (13)	

Déclaré conforme à nos écritures,

A....., le.....  
Cachet et signature

#### CADRE RESERVÉ A L'ADMINISTRATION

Net à payer	Pénalité	Total à payer	Total versé	Reste à recouvrer	N° récépissé

Mode de paiement : ☐ Espèce  
☐ Chèque N° ..... Banque .....  
☐ Autres à préciser :

(1) Rayer la mention inutile



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