
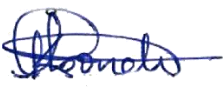




**CHRISTIAN HEALTH ASSOCIATION SIERRA LEONE
STANDARD OPERATING PROCEDURE (SOP) FOR SALES
REVISED AND ADOPTED ON THE 30TH NOVEMBER, 2025**

This Standard Operating Procedure (SOP) is valid from 30 th November, 2025 to 30 th November, 2030.	
This SOP is valid until Extension of validity after last review (if applicable)	
Date/Signature	Share with the following departments: Appendices:
Author Kathryn Hauschild AND Dr. Samuel Sao Bailor	
Checked by Dr. Samuel Sao Bailor Lead Pharmacist (MSU Manager) AND Caroline Tucker Pharmacist	
Approved by  Rev. Dr. Joseph Fornah Proprietor's Chairman  Mrs. Keziah Kargbo Board Chairman Gifty Florence Massaquoi Executive Director - CHASL	

1. Objective

The objective of this SOP is to ensure the accountability and transparency of the sales process at the Medicines Supply Unit (MSU) as well as the customer's satisfaction through swift and regular procedures.

2. Area of Application and Responsibilities

This SOP applies to all sales from the Medical Supply Unit's Stock and must therefore be followed by the MSU department. All members of the MSU department are responsible for the correct implementation of this SOP.

3. Implementation

3.1. General Customer Care

All staff interacting with customers are responsible to maintain a high standard of customer care. Staff makes the customer feel welcome and comfortable and reduces the time the customer has to spend at the MSU to a minimum.

Emails from customers are answered, latest by the next business day.

Calls from customers are answered whenever possible. If a call is missed it is returned on the same business day.

Staff avoids disappointment of customers whenever possible. This means staff do not make promises if they are not entirely sure they can keep them and always offer the most up-to-date version of the availability list.

3.2. Sales

The sales process is documented digitally in Tally Prime and physically in MSU's archive.

3.2.1. Receiving and Processing Sales Orders

A customer provides a request for items.

The sales staff follows the steps below:

- Check the availability of each item and prepare a "Sales Order" (SO) Voucher in Tally for available items
- Prices are quoted in Sierra Leone New Leones (SLL)
- Print or export SO and show it/send it to customer
- If the customer requests changes: edit SO in Tally and let customer check again (this is to avoid unnecessary Credit Notes later on)
- After customer confirms: determine if customer intends for cash or credit sale
 - **for cash sale** when the customer is ready to pick up the goods, prepare the invoice (INV) in Tally Prime and print
 - **for credit sale:** consult the Credit Policy to determine if credit can be given
 - if **yes**, proceed and prepare INV in Tally and print when customer is ready to pick
 - if **no**, insist on cash sale or refer to Executive Director for settlement

3.2.2. Picking and Packing of Goods

The storekeeper is responsible for picking and follows the steps below:

- Use copy of invoice to pick items from warehouse
 - Pick the exact batches listed on the invoice!
- Enter issue of items on inventory control card **THE MOMENT THE ITEM IS PICKED**
- Align goods for verification

3.2.3. Payment

Payment is made to the Finance Officer in one of three ways:

- Cash payment
- Payment through cheque in the MSU's name
- Direct bank deposit, proven by deposit slip

All payments must be made in SLL.

The finance officer follows the below steps:

- Check which invoice the payment is being made against
- Receive and count cash from customer/ verify the amount on the cheque or deposit slip
- Issue receipt (RCPT) from Tally for amount received and print

3.2.4. Verification of Goods

After picking is complete, the storekeeper, the customer and a third party verify that the goods picked are the same as listed on the invoice.

If no discrepancies are detected, the customer signs that they received the goods in good condition. The goods are packed for the customer.

If a mistake is detected during verification, the storekeeper corrects it by picking the correct item, batch and quantity and returning any mistakenly picked items. Enter the corrections on the inventory control cards.

After correcting the picking mistakes, verify the corrected items again. If all is correct, pack the goods for the customer.

3.2.5. Handling changes of the order AFTER raising the INV

If a customer adjusts their order after the INV was raised, or a mistake is noticed during verification, the change must be recorded on the inventory control cards and in Tally Prime to reflect the actual goods delivered and amount owed in the customer's ledger.

Inventory Control Card Entry

Additional items are recorded on the inventory control cards as usual.

Goods "not delivered" are entered in the "Received" column. The customer is named under source. Note in the comments why the goods were not delivered.

Entry in Tally Prime

- a) *Additional items*
 - items added to the order are recorded in a new INV following the steps above.

b) Items removed from order (“not delivered”)

To uphold data integrity and prevent errors in correcting already saved vouchers, the “over-delivery” of goods is corrected with a Credit Note and NOT by editing INV vouchers.

This is done by the MSU manager/pharmacist.

Raising a Credit Note (CN) is only necessary, if the Invoice was already raised.

- Check if the receipt was raised in Tally Prime yet
- If the customer already paid for the over-delivered goods, but wants their money back (cash only):
 - Cancel the receipt in Tally Prime
 - Destroy the hard copies issued to the customer and for the archive
 - Raise the CN
 - Note in the narration why the CN is raised (correction of over-delivered goods)
 - Print, sign and file CN according to attached table
 - Return the difference amount to the customer
 - Issue a new receipt for the reduced amount
- If the customer has not paid yet or wants the difference to remain in their account:
 - Raise the CN (see Tally manual)
 - Print, sign and file CN according to above table
 - Return the difference amount to the customer

After making the changes to the order, verify again. If all is correct, the customer signs. Pack the goods for the customer.

3.3. Documentation of the Sales Process

The sales process is documented in Tally through the creation of vouchers as described above. It is also physically documented by printing out these vouchers.

Which vouchers need to be printed, who needs to sign them and where to file them is summarized in the attachment “Filing and Signing Sales Vouchers”.

4. Maintenance, updating and Monitoring

This standard operating procedure is reviewed at the end of its validity period by the MSU Manager.

See the SOP Identification, preparation, updating and monitoring of SOPs.

5. Documentation and record keeping/Archiving

All SOP originals are archived by the MSU Manager. Expired versions of SOPs are kept for a minimum of 10 years.

Any documentation related to this SOP is archived by the MSU or finance department and records are kept for 10 years.

6. Index of Changes

Version	Reasons for changes	Valid from
01	First version	1 st January 2026 - 31 st December 2030

Filing and Signing Sales Related Vouchers:

Sales Related Vouchers are printed, signed and filed according to the following table:

	authorized signatory	MSU stamp?	Paid stamp?	customer signature?	total # of copies
Sales (invoice)	MSU Manager	yes	no	yes	2 (1 for customer, 1 for MSU)
Receipt	Finance Officer	no	yes	no	2 (1 for customer, 1 for MSU)
Credit Note	MSU Manager	yes	no	no	2 (1 for customer, 1 for MSU)

SALES

