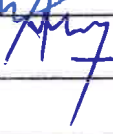


Standard Operating Procedures

Cane Management Process - Tamilnadu Operation

Sub Process: Accounts & Payment

Prepared by	S. Kumaravel	
Approved by	N. Sankaralingam	
12.05.2022		

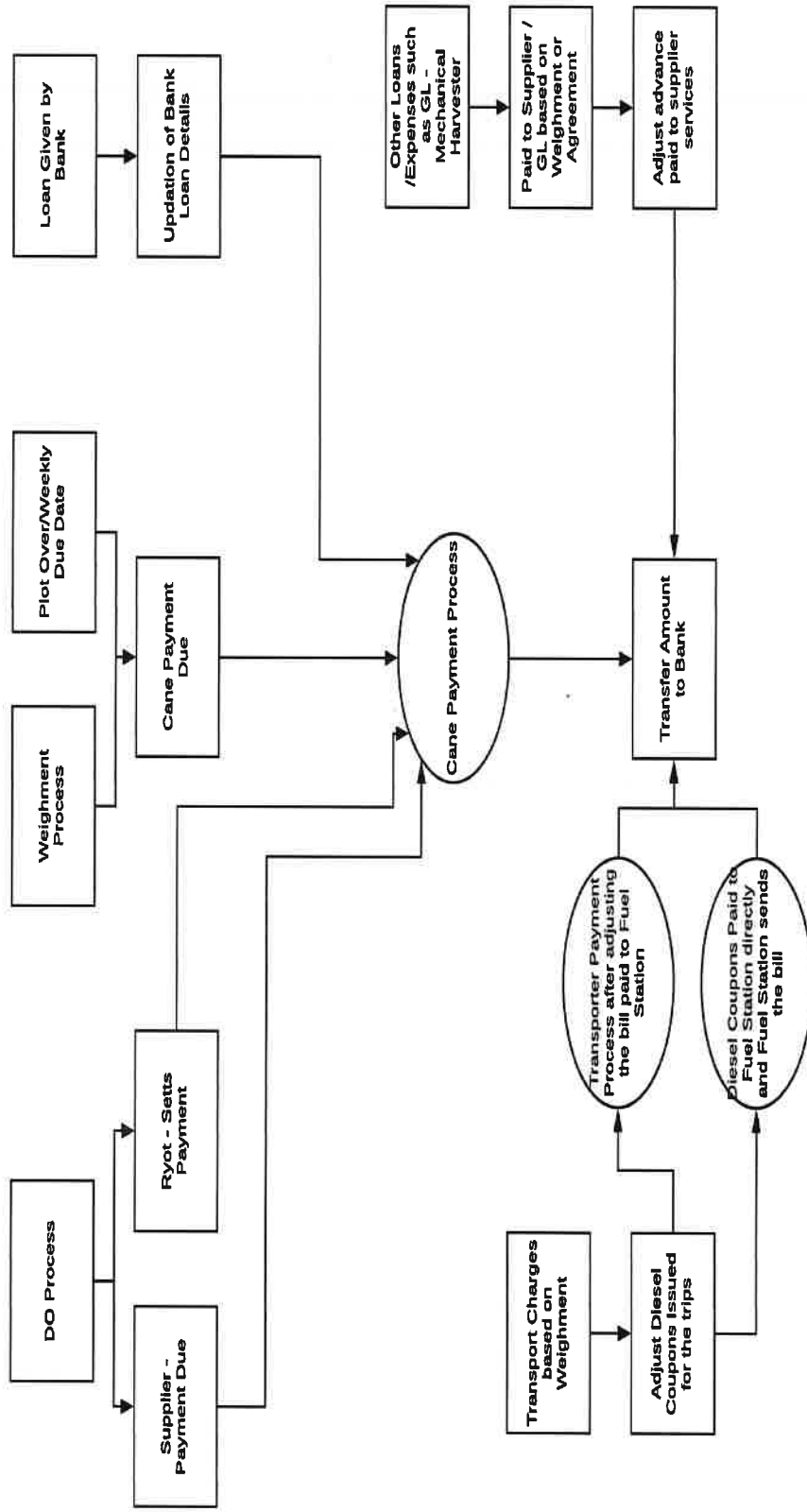
Index of Contents

Standard Operating Procedures.....	1
Sub Process: Accounts & Payment.....	1
ICMS-A&P > 1. Cane Accounting – Loan Recovery Preferences	3
ICMS-A&P > 2. Cane Accounting – Cutting Labour Payments	41
ICMS-A&P > 3. Cane Accounting - Transport Payment.....	12
ICMS-A&P > 4. Cane Accounting – Cane Payment	5
ICMS-A&P > 5. Cane Accounting – Setts Payment	6
ICMS-A&P > 6. Cane Accounting – Reimbursement of Loan from Bank	25
ICMS-A&P > 7. Cane Accounting – Other Services & Loans	38
ICMS-A&P > 8. Cane Accounting – Insurance Payment	88

EID Parry Limited

Standard Operating Procedures

CMS-A&P > 1. Overall Payment Process



CMS-A&P > 1. Cane Accounting – Loan Recovery Preferences

Process Detail

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Loan Recovery preferences	<p>A .Loan recovery preference are set in the loan recovery process as below</p> <ol style="list-style-type: none"> Court order recoveries are set a first priority preference. The payment processes will pick up the loan preferences mentioned in the order of priority, deduct and adjust the payments to those loans and also book the same to the concerned, finally the payable amount will be arrived at. If the payment process is run and If the user is sure that preferences are correct, its well and good otherwise the payment may go wrong. So 'Loan Recovery Preferences' can be put under mandatory category, for running any payment process, which is purely user oriented. The recovery option window gives all the loans type available. The loans that need to be recovered from the payment process to be run are marked and saved. 	Cane Accounts	Factory	ICMS → Masters → A/c Related Masters → Loan → Loan Recovery Preference	<p><u>P2P-Cane-Nellikuppam</u> - # 83</p> <p>Crop Loans: iCMS automatically settles loan amount against receipt from farmers during payment processing. Payment is adjusted against bank demand booked within 10 days after processing</p> <p>In cases where cane receipt cannot be fully adjusted against loan amount, the amount is adjusted against receipt of another plot from the Ryot.</p>	--	--	<table border="1"> <tr> <td>R</td> <td>Cane (Accts)</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Cane (Accts)	A		C		I	
R	Cane (Accts)															
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RA CI
	When the payment process is run, these marked ones will be considered for recovery.				P2P-Cane-Nellikuppam - # 84 Reimbursement of loans is received from Bank by the company after submission of KYC documents by Divisional Officer within 45 days of Planting. The planting certificate issued to the farmers and they will avail loan facility with bank as per their convenience.			

CMS-A&P > 2. Cane Accounting – Cutting Labour Payments

Process Detail

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RA CI				
Cutting Labour Payment	<ul style="list-style-type: none"> Weightment details, for which tare is done between the Accounts 	Cane Accounts	Factory	iCMS → Payments →	P2P-Cane-Nellikuppam - # 95			--	<table border="1"> <tr> <td>R</td> <td>Cane (Accts)</td> </tr> <tr> <td>A</td> <td></td> </tr> </table>	R	Cane (Accts)	A	
R	Cane (Accts)												
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Process Step	Process Description	Performed By	Location	ICIMS Menu	IFC Reference	Control Accounting Entries	Output / Documents Generated	RACI										
	<p>payment start date and end date is taken.</p> <ul style="list-style-type: none"> The Cutting Charges (GL value calculated above) is booked as Cutting Charges loan to the corresponding plot's ryot. Payable (Weightment Proceeds) is arrived for each plot as Payable = GL value <p>Mechanical harvester vehicle the rate is picked up from yield based harvester rate slab and booked as loan to ryot and payable to the Harvester</p> <ul style="list-style-type: none"> GL loans are taken for the selected GL based on loan recovery preferences. For the loans that are selected for deduction, interest amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code. The loans (balance, interest balance, interest amount) are deducted partially or fully based on the weightment proceeds and the 			<p>Payments → HT Payment iCMS → Payments → Payments → GL Payment</p>	<p>● Payment to GLs are made based on Cane quantity recorded in the weightment. Rate per quantity is automatically taken from the GL Agreement master.</p> <ul style="list-style-type: none"> Access to modify details is restricted to Payment processing person <p><u>P2P-Cane-</u> <u>Nellikuppam - # 96</u></p> <ul style="list-style-type: none"> iCMS automatically processes payment against Bank Account number details entered during creation of GL Master. The bank account number is update made mandatory field to be entered 	<table border="1"> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </table>								<table border="1"> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	C		I	
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Process Step	Process Description	Performed By	Location	ICIMS Menu	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI
	<p>net payable to the GL is arrived at along with the necessary coin adjustment.</p> <ul style="list-style-type: none"> If the GL has got any loan(s) from a ryot, then the deducted loan(s) is booked as a negative loan (GL Advance Credit) to the ryot In some factories an interim advance is paid to GL based on the gangs strength. Thereby, earnings can be arrived. From the earnings, loan installment can be fixed based on the crushing operation of the factory. The advance to GL cannot exceed pre-defined limits in the system. 				<p>during creation of H&T master</p> <p><u>P2P-Cane- Nellikuppam - # 97</u></p> <ul style="list-style-type: none"> Loans/advance details captured against GL code is automatically deducted against GL account during payment processing. Access to modify details is restricted to Payment processing person <p><u>P2P-Cane- Nellikuppam - # 106</u></p> <p>Payment processing in iCMS is based on weekly cycles. CMS is customised to restrict payment processing for period extending prior to current payment cycle period</p>			

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI								
	<ul style="list-style-type: none"> The GL's proceeds are booked as loan to the corresponding ryot. This is a transaction-based process that is run based on the supply factory 																
Cutting Labour Incentive Payment	<ul style="list-style-type: none"> The Cutting labourer or Gang Leader (GL) will cut a plot, which is fit for supplying cane. The gang will cut the cane and the ryot will supply cane to the factory. The payment for the Gang Leader will be done through Cutting labour / Gang Leader Payment Process. During this payment, a fixed amount per ton of the cane that is cut is booked as loan (GL incentive loan) against the GL and is paid back to them through the Cutting -Labour Incentive payment. This process is a transaction-based process and is done usually end of the season. GL Incentive loan details for which loan booked date is between the payment start date and end date is taken. 	Cane Accounts	Factory	iCMS → Weighments and Payments → GL Payment	--				<table border="1"> <tr><td>R</td><td>Cane (Assets)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Assets)	A		C		I	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
	<ul style="list-style-type: none"> • Payable (GL Incentive Proceeds) is arrived for each GL's plot as • Payable = Loan Amount booked as GL Incentive loan • GL loans are taken for deduction based on the selected GL and the loan recovery preferences. • For the loans that are selected for deduction, interest amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code. • The loans (balance, interest balance, interest amount) are deducted partially or fully based on the weightment proceeds and the net payable to the GL is arrived at along with the necessary coin adjustment. 								

CMS-A&P > 3. Cane Accounting - Transport Payment

Process Detail

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Transport charge update	<ul style="list-style-type: none"> When the cane is transported to the factory by the transporters, <ul style="list-style-type: none"> the transport rate, transport charges, diesel rate, diesel charges qty, transport TDS Diesel Value calculation must be updated based on the Distance Rate slab, Diesel slab, TDS % etc (Distance rate slab :- For TN plot type (Reg./Un-Reg.) wise rate This process is done through Transport Charge Update Process. This process is done periodically and has to be done before Cane Payment, Transporter Payment. Weightment for which Tare is done between the given periods is taken. 	Cane Accounts		iCMS → Payments → Pre Process → Transport Charge Update iCMS → Payments → Pre Process → UR Transport Charge Update	--	--	--	<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated
	<ul style="list-style-type: none"> • For the weightment selected above, the Distance Rate from village to weightment location, Distance Slab, Diesel rate details are taken. • Transport Charge is calculated as, • $\text{Transport Charge} = \text{Transport Weight} * \text{Transport Rate}$ • Where $\text{Transport Weight} = \frac{\text{Gross} - \text{Tare}}{1000}$ • Note: For Trailers and Lorries, if $(\text{Gross} - \text{Tare})/1000$ is lesser than the Minimum Tones given in Distance Slab, then the Minimum Tones is only taken as the Transport Weight. • The minimum tons difference charges (Kurai Vadagai loan amount) Calculated. This applicable in TN • Transport TDS Charge is calculated as, • $\text{Transport TDS} = \text{Transport Charges} * (\text{TDS}\%/100)$ • TDS % is taken from System Parameters • Diesel Charges is calculated as, 						

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
OCD Transport Charge Update	<p>Diesel Charges = Diesel Qty * Diesel Rate. Due to daily changes in Diesel Prices it was modified that, The issue of diesel coupon automated by which the system will calculate the eligible diesel value by considering the distance travelled and amount earned and coupon will be issued as per defined parameter of the amount earned.</p> <p>Dehooking charges we recover from the cane transport vehicles except Bullock cart.</p> <ul style="list-style-type: none"> The various charges calculated above are updated into the corresponding Weight details. Caution deposit of Rs.500/ new pass registration <p>This is updated when the cane is diverted from some other factory. (Other than EID Group factory)</p> <ul style="list-style-type: none"> OCD Weightment for which Tare is done within the process period (process start date – process end date) is taken. 							<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
	<ul style="list-style-type: none"> • Distance Rate details are as per agreed terms. • Diesel voucher details are taken for the selected Diesel Supplier in the weighment. • OCD Weighment details for the selected Crushed at factory are taken. • OCD Weighment details for which Tare Weight > 0 are taken. • Diesel Charges = Diesel Qty * Diesel Rate. Due to daily changes in Diesel Prices it was modified that, The issue of diesel coupon automated by which the system will calculate the eligible diesel value by considering the distance travelled and amount earned and coupon will be issued defined parameter of the amount earned. Dehooking charges we recover from the cane transport vehicles except Bullock cart. 							

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Other Weight Transport Charge Update	<p>This is updated when the other weight item is transported to the factory or from the factory.</p> <ul style="list-style-type: none"> Other Weightings, for which Tare/Gross (Gross date if first tare weighed or Tare date if first gross weighed) is done within the process period (process start date – process end date) is taken Other weightment Distance Rate details are taken for the weightment season, selected other weightment item For the other weightment Distance Rate chart selected, the other weightment Distance slab is taken based on the Distance travelled. Other Weightment details for the selected item are taken. Other Weightment details for which Tare Weight/Gross weight > 0 are taken. Distance Rate chart for which the Weightment Tare/Gross (Gross date if first tare weighed or Tare date if first gross weighed) falls 	Cane Accounts	Factory	iCMS → Payments → Pre Process → Other Weightment Tran Charge Update	--	--	--	<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
R	Cane (Accts)															
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
Transporter payment	<p>within the From Date and To Date is selected</p> <ul style="list-style-type: none"> The Transporters having EID transport pass, transport registered cane from the plot to the factory. Once the cane has been transported, the transporter needs to be paid. This payment is done through Transporter / Pass payment process. This process is transaction based and is done periodically <ul style="list-style-type: none"> Weightment details, for which tare is done between the payment start date and end date is taken. Payable (Weightment Proceeds) is arrived for each plot as Payable = Transport Charges in Weightment <ul style="list-style-type: none"> Diesel value taken from selected Weightment is booked as Loan (Diesel Charges) to the corresponding Pass. Diesel coupon not provided to the own transport vehicles. 	Cane Accounts	Factory	iCMS → Payments → Transport Payment	<p><u>P2P-Cane- Nellikuppam - # 98</u></p> <ul style="list-style-type: none"> Payment processing amount for Transporters is automatically taken from details of Trips captured during weightment in iCMS <ul style="list-style-type: none"> Access to modify details is restricted to Payment processing person. Details of weightment is taken from CMS for processing payment to Transporters. <p><u>P2P-Cane- Nellikuppam - # 99</u></p> <ul style="list-style-type: none"> iCMS automatically processes payment 	<table border="1"> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>						<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	FACI
	<ul style="list-style-type: none"> TDS is deducted, only if PAN is not submitted by the transporters. Transport TDS value taken from selected Weighment is booked as Loan (TDS) to the corresponding Pass. Pass loans are taken for the selected Pass based on loan recovery preferences. For the loans that are selected for deduction, interest amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code. (No interest at present for diesel loans) The loans (balance, interest balance, interest amount) are deducted partially or fully based on the weighment proceeds and the net payable to the Pass is arrived at along with the necessary coin adjustment. 				<p>against Bank Account number entered during creation of Pass Master.</p> <ul style="list-style-type: none"> The bank account number update is made mandatory field to be entered during creation of H&T master <p><u>P2P-Cane- Nellikuppam - # 100</u> Rate slab with details of rate per kilometre per tonne is uploaded in iCMS during the beginning of the year based of approved corporate finance, updated by cane payment processing person and approved by Finance Head. Payment to transporter is</p>			

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					calculated based on the above slab and cannot be edited during the time of payment processing			
					<u>P2P-Cane-Nellikuppam - #101</u> Transporter slab rate is approved at corporate, updated by cane payment processing person and approved by Unit Finance Head.			
					<u>P2P-Cane-Nellikuppam - #102</u> Distance details entered in Village master is approved by Cane Head and uploaded in iCMS by Cane MIS. If any changes are to be made to route			

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	FACI
						<p>details in iCMS due to issues such as weather, road diversion, etc, the same is to be approved by Cane Head. Changes can be made only by Cane MIS based on approval</p> <p><u>P2P-Cane-</u> <u>Nellikuppam - # 103</u></p> <ul style="list-style-type: none"> ● Diesel advance details captured against Transporter code during Weighment is automatically deducted against Transporter account during payment processing. ● Access to modify details is not available with Payment processing person 		

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Diverted Transport Payment	<ul style="list-style-type: none"> When the cane is diverted from other factory, the payment is done through this process For the diverted plots, Weightment (Tare Date) must have been done within the payment period (payment start date – payment end date). Pass loans, for which preferences are set for that payment season alone, are taken for deduction. 															
					<p><u>P2P-Cane-Nellikuppam - # 104</u></p> <p>The diesel bunks payments are made through diesel Fleet card system on weekly.</p>											
					--	<table border="1"> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>										
					ICMS → Payments → Transport Payment											
					Factory											
					Cane Accounts											
								<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI				
	<p>transaction-based process that is run based on the 'Crushed At' factory selected.</p> <ul style="list-style-type: none"> For the OCD plots, Weighment (Tare Date) must have been done within the payment period (payment start date – payment end date). Own-arrangements are excluded from this process. Pass loans, for which preferences are set for that payment season alone, are taken for deduction. Pass loans for which season/due season /due date (either previous. or current) falls in that particular payment season are taken for deduction. OCD Weighment Details are taken for the selected crushed at factory. Passes with valid Pass bank information alone is taken 											
Other Weighment	<p>The Transporter having EID transport pass, transport other weighment item like press mud,</p>	Cane Accounts	Factory	iCMS → Payments →	--			<table border="1"> <tr> <td>R</td> <td>Cane (Accts)</td> </tr> <tr> <td>A</td> <td></td> </tr> </table>	R	Cane (Accts)	A	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
Transporter Payment	<p>trash etc., from the plot to the factory or vice versa</p> <ul style="list-style-type: none"> For the other weightment, gross/tare (Gross date if first tare weighed or Tare date if first gross weighed) must have been done within the payment period (payment start date – payment end date). Own-arrangements are excluded from this process. Pass loans, for which preferences are set for that payment season alone, are taken for deduction. Pass loans for which season/due season /due date (either previous. or current) falls in that particular payment season are taken for deduction. Passes with valid Pass bank information alone is taken. Other Weightment details are taken. 			Transport Payment				C I

CMS-A&P > 4. Cane Accounting – Cane Payment

Process Detail

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
Own Cane Payment	<ul style="list-style-type: none"> Plots, for which plot over is done and supply has happened between the given period is taken. For the plots selected above, the respective weighment details are taken. Payable (Weighment Proceeds) is arrived for each plot as <ul style="list-style-type: none"> Payable = (Net Weight /1000) * Cane Price Transport charges are to be booked as Freight charges on own cane Transport subsidy (if taken by Ryot is 	Cane Accounts	Plant	iCMS → Payments → Cane Payment	P2P-Cane-<u>Nellikuppam - # 105</u> iCMS restricts processing payment to Ryot without completion of Plot over entry in iCMS for Bulk and Setts P2P-Cane-<u>Nellikuppam - # 89</u> Details of loan amount taken by Ryot is	<table border="1"> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>					--	<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
R	Cane (Accts)																			
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Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>available) is booked as negative Loan (Transport Subsidy) to the ryot for own arrangement of transport .</p> <ul style="list-style-type: none"> Plot-level/ryot-level loans are taken for the selected ryot based on loan recovery preferences. (Transport minimum tons with actual tons difference booked as Kurai Vadagai loan to ryot) For the loans that are selected for deduction, interest amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code. The loans (balance, interest balance, interest amount) are deducted partially or fully based on the weightment proceeds and the net payable to the ryot is arrived at along with the necessary coin adjustment. The plots, for which the payment is run is updated with Payment over respectively. 				<p>captured against the Ryot loan account is automatically deducted and adjusted against the priority list in payment processed in iCMS, either from the same plot or other plot supply payments</p> <p>P2P-Cane-<u>Nellikuppam - # 90</u> The statement sent to the bank for payments are prepared based on iCMS. Bank accounts are from the iCMS ryot master. These are checked by the authorized signatory for banking transactions. Cane department verify the details of bank accounts prior to payment release.</p>			

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>For the Burnt cane crushed the Shop Floor data entered in the iCMS by the Lab and as per the parameters set as directed by the commissioner of sugar we deduct the amount from the cane proceeds.</p> <p>For TN, Payment is run on Plot Over basis.</p>				<p><u>P2P-Cane-Nellikuppam - # 91</u></p> <ul style="list-style-type: none"> ● Payment amount details are automatically calculated based on cane receipt details (weight) entered in iCMS. ● Access to modify quantity and amount is not rested with any of the officials. <p><u>P2P-Cane-Nellikuppam - # 92</u></p> <ul style="list-style-type: none"> ● Payment processing is done on a weekly basis for particular period of plot over. Plot over for previous payment cycle is blocked in iCMS once payment is completed <p><u>P2P-Cane-Nellikuppam - # 93</u></p> <p>Cane rates for the season are fed in a Rate Master in iCMS. Access</p>			

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI
					to edit/modify rate is not available with Payment processing person P2P-Cane-<u>Nellikuppam - # 94</u> <ul style="list-style-type: none"> Loans/advance details captured against Ryot during Planting certificate and before Doc40 is automatically deducted against Ryot during payment processing. Priority list for loan deduction is set before payment processing for the season. Access to modify details is not available with Payment processing person 			
OCD Cane Payment	<ul style="list-style-type: none"> A registered plot, which is fit for supplying cane for crushing 	Cane Accounts	Factory	iCMS → Payments	P2P-Cane-<u>Nellikuppam - # 89</u>		--	R Cane (Accts)

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI
	<p>will supply cane to the factory. But for some reason, the cane will be diverted (OCD) and crushed at another factory. That is, the supplier's cane gets diverted to another factory for crushing. Once the supply is done, the supplier needs to be paid. This payment is done through OCD (Our Cane Diversion) - Cane Payment Process. This is a transaction-based process that is run based on the selected crushed factory. For TN it is on plot over basis.</p> <ul style="list-style-type: none"> Based on the payment start date, end date and crushed factory chosen, plots, for which tare is done between the payment start date and end date is taken. For the plots selected above, the respective OCD weight details are taken. Payable (Weight Proceeds) is arrived for each plot as Payable = (Net Weight/1000) * Cane price 			<p>→ Payments → OCD Cane Payment</p>	<p>Details of loan amount taken by Ryot is captured against the Ryot loan account is automatically deducted and adjusted against the priority list in payment processed in CMS, either from the same plot or other plot supply payments</p> <p>P2P-Cane- Nellikuppam - # 90</p> <p>The statement sent to the bank for payments are prepared based on iCMS. Bank accounts are from the iCMS ryot master. These are checked by the authorized signatory for banking transactions. Cane Department verify the details of bank accounts prior to payment release.</p>			<p>A C I</p>

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI
	<ul style="list-style-type: none"> Plot-level/ryot-level loans are taken for the selected ryot based on loan recovery preferences. (Transport minimum tons with actual tons difference booked as Kurai Vadagai loan to ryot with in the group diversion factory not other than the group) Surety Loans are taken for the selected ryots based on loan recovery preferences. For the loans that are selected for deduction, interest amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code. The loans (balance, interest balance, interest amount) are deducted partially or fully based on the weighment proceeds and the net payable to the ryot is arrived at along with the necessary coin adjustment 				<p><u>P2P-Cane- Nellikuppam - # 91</u></p> <ul style="list-style-type: none"> Payment amount details are automatically calculated based on cane receipt details (weighment) entered in iCMS. Access to modify quantity and amount is not rested with any of the officials. <p><u>P2P-Cane- Nellikuppam - # 92</u></p> <ul style="list-style-type: none"> Payment processing is done on a weekly basis for particular period of plot over. Plot over for previous payment cycle is blocked in iCMS once payment is completed <p><u>P2P-Cane- Nellikuppam - # 93</u></p> <p>Cane rates for the season are fed in a Rate Master in iCMS. Access</p>			

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI	
					to edit/modify rate is not available with Payment processing person P2P-Cane- Nellikuppam - # 94 <ul style="list-style-type: none"> Loans/advance details captured against Ryot during Planting certificate and before Doc40 is automatically deducted against Ryot during payment processing. Priority list for loan deduction is set before payment processing for the season. Access to modify details is not available with Payment processing person P2P-Cane- Nellikuppam - # 106 Payment processing in iCMS is based on weekly cycles. iCMS is				

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p>customised to restrict payment processing for period extending prior to current payment cycle period</p> <p>Payment processing for each payment type is done in the following cycles:</p> <ul style="list-style-type: none"> - Cane payment: Weekly basis (Monday to Sunday) <p><u>P2P-Cane-</u> <u>Nellikuppam - # 107</u></p> <ul style="list-style-type: none"> ● Payment processing module is built within iCMS. Access to the program is restricted only with Cane Payment Processing person ● Access to modify payment amounts, bank account details are not available with 			

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI												
Non Own Cane Payment	<ul style="list-style-type: none"> Non Own Cane is procured from suppliers at pre agreed rates. Rates are captured on load basis . <ul style="list-style-type: none"> Based on the payment start date, end date and crushed factory chosen, plots, for which tare is done between the payment start date and end date is taken. For the supplies selected above, the respective UR weightment details are taken. Payable (Weightment Proceeds) is arrived for each plot as Payable = (NetWeight/1000) * (Rate) 	Cane Accounts	Factory	iCMS → Payments → UR Cane Payment	Payment processing person --	<table border="1"> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </table>					--	<table border="1"> <tr> <td>R</td> <td>Cane (Accts)</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Cane (Accts)	A		C		I	
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CMS-A&P > 5. Setts Payment

		Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Setts Payment	<ul style="list-style-type: none"> Plots, for which Setts plot over is done between the given periods is taken. Setts payment can be for <ul style="list-style-type: none"> Own Supplier Diverted Supplier Outside Supplier The Price for setts payment is same as of the cane price we are paying for the sugar season every year (or) as per the approved rate. When ever there is a revision in the setts price the difference will be processed and paid additionally. DO's supplied value (Loan Amt) is booked as Loan (Seed Loan) for the Receiver ryot. If Bank Reimbursement is already received then the booked loan is adjusted. <ul style="list-style-type: none"> Supplier's Plot-level/ryot-level loans are taken for the selected ryot based on loan recovery preferences. Supplier's Loans are taken for the selected ryots based on loan recovery preferences. For the loans that are selected for deduction, interest 	Cane Accounts	Factory	CMS Payments → Payments → Setts Payment	<p><u>P2P-Cane-Nellikuppam -# 105</u> CMS restricts processing payment to Ryot without completion of Plot over entry in CMS. CSI downloads report against the ryot from CMS to verify that all plot overs have been completed against the Ryot who have supplied setts to the other farmers for planting cane.</p> <p><u>P2P-Cane-Nellikuppam -# 106</u> SettsPayment processing in iCMS is based on monthly cycles. CMS is customised to restrict payment processing for period extending prior to current payment cycle period.</p>	--	--	<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
			For Pugalur unit processed fortnightly.			
<p>amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code.</p> <ul style="list-style-type: none"> The loans (balance, interest balance, interest amount) are deducted partially or fully based on the weightment proceeds and the net payable to the ryot is arrived at along with the necessary coin adjustment. The plots, for which the payment is run is updated with Setts Payment over respectively. 						
<p><u>Controls in ICMS</u></p> <ul style="list-style-type: none"> This process is run only after all the Doc 10 are confirmed for setts receiving Ryots/plots. For the Setts Plot Over plots, Plot over must have been done within the payment period (payment start date – payment end date). Supplier's Delivery Order details with Payment mode as 'Loan' are taken for the selected plot over plots. 						

		Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<ul style="list-style-type: none"> Supplier's Plot-level/ryot-level loans, for which preferences are set for that payment season alone, are taken for deduction. Plot-level/ryot-level loans for loan season/due season/due date (either previous or current) falls in that particular payment season are taken for deduction. <p>(Refer Sl. No. 8.3 of Part A – Sugar – Cane Operations of DoA for DoA on Setts Price fixation)</p>															
Setts / Seedling supplied to Other factory	Payment process will be made to the supplier ryots, after receipt of payment from receivers (other factory)		Factory					<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td>-</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A	-	C		I	
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Other Setts / Seedling Supplier Payment	In case of purchase of setts from other suppliers outside command area and Seedlings supplied with in our command area, then the payment made to suppliers is booked as a loan to the ryot		Factory			iCMS → Cane Payment → Service & Supplier → Supplier Credit Payment		<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td>-</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A	-	C		I	
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CMS-A&P > 6. Reimbursement of Loan from Bank

Process Detail

Process Step	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
<p>Bank Reimbursement (Planting Certificate related loans)</p> <p>After the loan applied by the canegrowers the bank will reimburse the Setts/insurance/Fertiliser/service provider – Loan.</p> <p>After bank sanctioning the Loan, amount will be sent by the bank through a Bank Transfer or Demand Draft or Cheque. Along with the DD the bank will send the Company a Counter foil. The counter foil will bear the Date of Loan, Loan amount. The Cane accounts will now update the Loan Ledger. The loan amount will be adjusted against the loan booked of the individual ryot/ Plot</p> <p>The Non reimbursed portion of the loan from bank will be recovered from the cane</p>	Cane Accounts	Factory (SNKM)	ICMS → Cane Accounts → Bank Reimbursement Entry → Entry Screen				<table border="1"> <tr> <td>R</td> <td>Cane Accounts</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Cane Accounts	A		C		I	
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Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	Output Documents Generated	Output Documents Generated
	proceeds of the respective cane growers.								

CMS-A&P > 7. Cane Accounting – Other Services & Loans

Process Detail

Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	Output Documents Generated	Output Documents Generated								
Service Loans	<ol style="list-style-type: none"> The planting service transactions that have been availed between the given process period is taken The service availed amount is booked as loan against the corresponding plot/ryot at the time of payment to the service provider 	Cane Accounts	Factory	iCMS Weighments and Payments → Service Provider Payment	--	--	--		<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Service Provider Payment / FPC	<ol style="list-style-type: none"> The Pre/Post planting service must have availed between the given periods. Payable (Proceeds) is arrived for each plot as Payable = Service amount booked 	Cane Accounts	Factory	iCMS Weighments and Payments → Service Provider	--	--	--		<table border="1"> <tr><td>R</td><td>Cane (Accts)</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Cane (Accts)	A		C		I	
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Process Step	Process Description	Performed By	Location	iCMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>6. Service provider loans are taken based on loan recovery preferences.</p> <p>7. Surety Loans are taken for the selected provider based on loan recovery preferences.</p> <p>8. For the loans that are selected for deduction, interest amount is calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code.</p> <p>9. The loans (balance, interest balance, interest amount) are deducted partially or fully based on the proceeds and the net payable to the service provider is arrived at along with the necessary coin adjustment.</p>			Payment / FPC												
All Loan booking done only through iCMS	For control purposes all Loan booking or payments to ryots and intermediaries shall be handled only through iCMS. No direct posting shall be made through SAP	Cane Accounts	Factory	iCMS → Weights and Payments → Service Provider Payment	--	--	--	<table border="1"> <tr> <td>R</td> <td>Cane (Acctis)</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Cane (Acctis)	A		C		I	
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CMS-A&P > 8. Cane Accounting - Insurance Payment

Process Detail

Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Insurance loan process update	<ul style="list-style-type: none"> The insurance payable amount is arrived as per the Planting details of the sugar cane by the cane dept / ICMS Planting data every month. Crop insurance opted plots, for which the Doc 10 is confirmed between the given periods is taken. For the plots selected above, the respective crop insurance details are taken. The Crop Insurance policy, for which the loan is booked, is updated with Loan Number respectively. The Insurance premium amount paid will be booked as a loan amount in sap and the individual ryots loan account will be debited in ICMS to recover from the cane proceeds. 	Cane Accounts	Factory	iCMS → Payments → Pre Process → Insurance Loan Process iCMS → Cane Accounts → Loans → Insurance File Generation	P2P-Cane-Nellikuppam - #35 Details of Perishal entries, reasons for perishal and insurance claims is reviewed by Zonal Heads on a monthly basis through extracting reports from CMS and discusses issues with Divisional Officers. The following activities are performed based on review: - Obtains reasons from Divisional officers for late identification/recording of perishal - Ensure insurance claim has been properly performed - Possibility of adjusting loans against receipt	Dr 172035 Cr Vendor	---	<table border="1"> <tr> <td>R</td> <td>Cane (Accts)</td> </tr> <tr> <td>A</td> <td>-</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Cane (Accts)	A	-	C		I	
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Process Step	Process Description	Performed By	Location	ICMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	FACI
Insurance Payment	<ul style="list-style-type: none"> Once the claim amount comes from the insurance company, the claim amount has to be paid to the ryot. This payment is done through insurance payment process. This process is transaction based process and is done periodically. Insurance claimed Plots, for which the claim has come between the given periods is taken. For the plots selected above, the respective insurance details are taken. Payable (Insurance Claims) is arrived for each plot as Payable = Insurance Amount in Insurance claim details Plot-level/ryot-level loans are taken for the selected ryot based on loan recovery preferences. 	Cane Accounts	Factory	ICMS → Cane Accounts → Loans → Insurance Claim Form	from other plots of same farmer – To be included in cane sop.- Ensure insurance claim has been properly updated - Possibility of adjusting loans against receipt from other plots of same farmer.	--	--	

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Process Step	Process Description	Performed By	Location	ICIMS Menu	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
	<p>For the loans that are selected for deduction, interest amount is auto calculated (if interest rate is available) based on the last Loan transaction date (Deducted date/Loan booked date) and loan code.</p> <ul style="list-style-type: none"> The loans (balance, interest balance, interest amount) are deducted partially or fully based on the Insurance claim amount received and the net payable to the ryot is arrived at along with the necessary coin adjustment. The Insurance Claims, for which the payment is run is updated in ICIMS 							

