

Order to Cash (OTC) - 2022

Standard Operating Procedures



Introduction

OTC Process Listing

	Process Code	Process Description	Sugar		Distillery	Co-Gen	Scrap	Other Byproducts
			Retail / Trade / Levy / Export	Inst.				Pressmud / Bagasse / etc.
Corporate Functions	S1	Sales Budgets	X	X				
	S2	New Customer Creation	X	X	X	X	X	X
	S3	Branding		X				
	S4	Price Determination	X	X	X			
	S5	Deal Creation	X	X	X			X
	S6	Customer Payment Updation	X	X	X	X	X	X
	S7	Export Intermediaries	X					
	S8	Product Master	X	X	X			
	S9	Sales Return	X	X				
	S10	Credit Notes	X	X				
Plant Functions	S11	Stock Transfer						
	S12	Scrap Sales					X	
	S13	Distillery Sales			X			
	S14	Sugar Shipment Logistics	X	X				
	S15	Other Products Invoicing						X
	S16	CoGen Invoicing				X		

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Back ground:

EID Parry (India) Limited is having 2 sales divisions -Sugar and Nutraceutical. Each division is having various products and different mode of sales. This document covers the SOP for Sugar Division.

Sugar division is having six sugar factories and one distillery unit located in Tamil Nadu (Nellikuppam, Pugalur & Sivaganga), Karnataka (Haliyal, Bagalkot & Ramdurg) and AP (Sankili). Product invoicing and dispatch is being done at factory and C&F locations.

Product Categories & Segment where the products are marketed:

Sugar Division revenue generating product include: Sugar, Power, Distillery, by products and Scrap sales

Sugar products include S30, M30, White Premium, Refined sugar, Amrit, Jaggery, raw sugar sold through various channels which includes (i) Trade Sales; (ii) Institution Sales; (iii) Retail Sales and (iv) Exports.

Power sales channel includes supply to Government, PPA arrangements, tie up with third party units, IEX, GDAM & GTAM.

Distillery products include ENA and Ethanol produced from C HVY, B HVY and Syrup. The sales channel includes ENA sales to alcohol manufacturing companies, Pharma industries, Oil Manufacturing Companies etc.

By Products : which include bagasse for Paper industry; Press Mud for farmers; Fly Ash for Cement and other industries, Molasses for distillery industry; Farm Boon for farmers, K-Ash for Fertilizer companies and (iii) Green Grow Media.

For each of the product categories the Order to Collection cycle is different the same is dealt with separately in this document.

- Customer identification
- Customer evaluation and master creation
- Order procurement and Sales order creation in SAP
- Products dispatch and billing
- Collections

- Accounting and clearing
- Reports and alerts

S1 > Sales Budgets

Process Detail

Process Step	Process Description	Performed by	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Sales Budget	<p>Sales Budgets are prepared for every year and broken down into month wise budgets</p> <p>Sales Budgets are –approved by the Statutory Board.</p>	<p>Sales Department for Sugar Products and Commercial Department for other than Sugar Products</p> <p>Head Marketing & Head Commercial</p>	Corporate Office		<p>OTC – #1</p> <p>Annual sales plan is prepared by Head of Sales & Marketing for Sugar Products and by Head of Commercial for other than Sugar Products, based on production plan received from Corporate Finance team and it is reviewed by CFO and MD before submission to Senior Leadership Team and Statutory Board for necessary approval.</p> <p>A detailed sales planning process is performed during the period November to March for the upcoming financial year.</p> <p>Factors such as raw materials availability, customer base, expansion plans, and market prices are forecasted during this process. Multiple cross functional planning meetings are held to validate and streamline the budget. Final</p>		Sales Budget	<table border="1"> <tr> <td>R</td> <td>Sales Team</td> </tr> <tr> <td>A</td> <td>Head Mktg</td> </tr> <tr> <td>C</td> <td>Head commercial</td> </tr> <tr> <td>I</td> <td>BoD</td> </tr> </table>	R	Sales Team	A	Head Mktg	C	Head commercial	I	BoD
R	Sales Team															
A	Head Mktg															
C	Head commercial															
I	BoD															

Process Step	Process Description	Performed by	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated
					<p>before start of the financial year and circulated to the various department heads.</p> <p>OTC – # 3 The following parameters are taken into consideration during sales forecasting:</p> <ul style="list-style-type: none"> • Cane availability • Recovery rate • Sugar availability • Capacity expansion plans • Customer base • Segment wise sales 		
Sales Monitoring	Daily Sales report is generated and monitored to ensure budgeted targets are met	Sales Department & Commercial Department	Corporate Office		<p>OTC – # 4 Sales team & Commercial team prepares a monthly Sales MIS for Sugar and other than Sugar products respectively with details of actual sales against the annual plan and submitted s to management. Any shortfall in meeting the targets are discussed in a monthly review meeting at the BGMC. Rolling sales forecasts are also prepared on a quarterly basis based on changing forecasts</p> <p>MIS Reports SAP also triggers emails to the designated functions an MIS on Budget Vs Rolling forecast Vs Actuals on a daily basis.</p> <p>Finance Function consolidated the Operational Matrix at the beginning of each month for data pertaining to previous month to the respective functions.</p>		Sales MIS

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated
	<p>supporting document and approve the master creation in SAP.</p> <p>SSC found that customer GSTN registration cancelled at the generation of customer in SAP, the same informed to functional user and considered customer as Unregistered customer for the purpose of GST.(B2C).</p>						
				<p>OTC - #6</p> <p>• Other than Trade Sales: The sales in charge obtains Customer details such as customer name, address, TIN, PAN & GST number and provides to the Marketing team who obtains the approval from Head Sales & Marketing for Sugar Products.</p> <p>Similarly, the Commercial team obtains the above said details and gets Commercial head approval for customer code creation in SAP. Based on the approvals received for creation of the customer master, the customer code is created in SAP by the SSC Team.</p>			
				<p>OTC - #7</p>			

Process Description Step	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated
			<p>SAP restricts creation of multiple codes for customer in cases where existing customer code is available with both same name and address. In case where address is different, multiple codes can be created.</p> <p>Available OTC-# 8</p> <p>SAP restricts creation of new customer code without providing the following information:</p> <ul style="list-style-type: none"> - Customer name - Customer Location - Customer Group (Trader, Institutional, Retail) <p>OTC-# 9</p> <p>Any changes to the customer master is performed after obtaining approval from Head Sales & Marketing or Head Commercial respectively.</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated
	<p>The customer credit limits are fixed based on their potential sales and repayment capabilities. Such limits on value and period of credit are approved by Head Sales & Marketing and Head Commercial and updated by SSC team.</p> <p>Any enhancement of the credit limits will need prior approval of Head Sales & Marketing and Head Commercial without which SSC will not amend the credit limit and period.</p> <p>In the case of new export customer, the customer check is done either through known reference or through D&B and the identified bankers of the customers are referred</p>						

Process Description Step	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated
				with SBI for their comments. This activity is carried out by the Treasury head and informs the Head Sales. & Marketing / Head Commercial.		

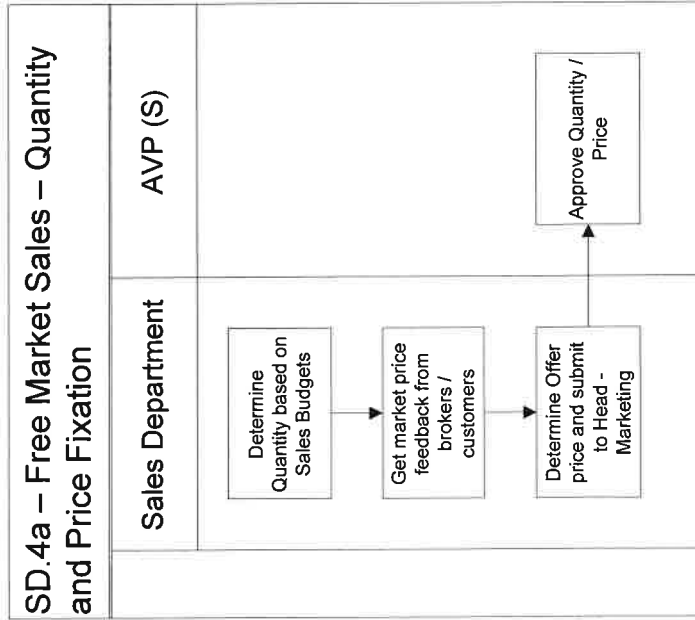
S3 > Branding

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Document Generate
Advertising	<p>The Activity is applicable only for Sugar sales.</p> <p>Budgets are prepared and approved at the beginning of the year.</p> <p>Based on the same, advertising vendors are contracted, and email order are given.</p> <p>As and when invoices are given by the contractors, these are sent to accounts for payment.</p>	Marketing Executive	Corporate Office		Such Service Orders are entered into SAP and based on SAP defined limits the service orders are approved by the respective officers.		
Discount Schemes	<p>Monthly retail meeting happens with Head of Marketing. Based on the discussions, schemes, their cost implications etc. are finalized</p> <p>The scheme details are sent to HOD for approval.</p> <p>Approved Scheme details are intimated to accounts and Sales.</p> <p>At the end of the month, distributors send a claim based on the scheme operated. Credit notes are issued by account for the claim after verification</p>	Marketing Executive/HOD	Corporate Office	ME21N-UB type order	<p>For Sugar Products: Monthly provisions list is prepared by the Marketing in charge and after obtaining approval from Head Sales they are sent to Accounts for creation of provision.</p> <p>Based on the timelines provided in the scheme the same is reviewed by the Marketing in charge and recommended to Head Sales for approval. On necessary approvals, SSC Team prepares the credit note for the respective customers.</p> <p>For Exports, before finalisation</p>		

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Document Generated
Promo Schemes	<p>Monthly retail meeting happens with Head of Marketing. Based on the discussions, schemes, their cost implications etc. are finalized</p> <p>Based on the items offered in the scheme, a vendor is selected for supplying the items</p> <p>Items are procured and kept at HO. Invoices from vendors are approved by HOD and sent to Accounts for payment. These are booked directly in SAP.</p> <p>Excel sheet is maintained for keeping control of goods procured.</p> <p>Based on the invoices during the month, goods are issued to distributors</p>	Marketing Executive	Corporate Office		<p>of deal , all agency commission will be finalised and accordingly, the same may factor in pricing. and provision provided at the end of each month and payments are made after ensuring the transaction is completed in all respects. (viz. upon realisation of export proceeds)</p>		
					<p>For Sugar Products: Monthly provisions list is prepared by the Marketing in charge and after obtaining approval from Head Sales they are sent to Accounts for creation of provision.</p> <p>Based on the timelines provided in the scheme the same is reviewed by the Marketing in charge and recommended to Head Sales for approval. On necessary approvals]</p>		

S4.a > Trade, Retail, Institution and Export – Qty and Price determination



Performed at	
Factory	
Corporate Office	

Process Detail

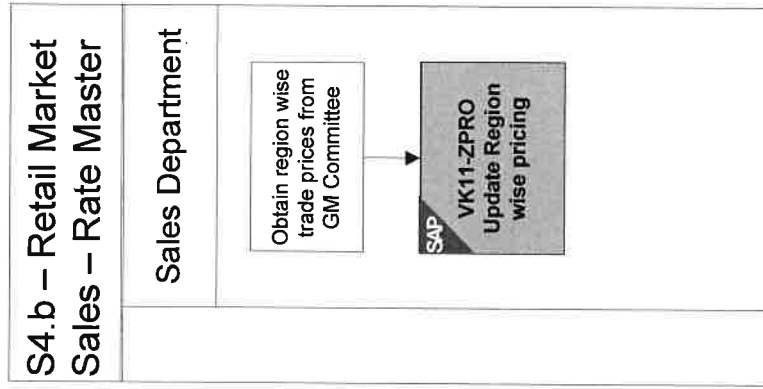
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Docu Gene
Quantity Determination	<p>Sales Budgets are prepared at the beginning of every month. The quantity to be sold is determined based on the budgets. However, the monthly sales quantity for domestic volumes are based on the release quota approved by the DFPD. Beyond which the business is not permitted to sell.</p> <p>As per the DFPD defined volumes, the Head Sales & Marketing allocates the sugar sales volume to various channels after taking into consideration the commitment to the customers and price maximisation.</p> <p>In the case of Exports, when there is a subsidy provided by the Government, the sales volume is defined by DFPD. In the case of Export through OGL route, there is no restriction on sales volume and actual sales are based on achieving the targeted price and availability of stock in each of the factories.</p>	Sales Department	Corporate Office		In SAP limits are fixed based on the release quota volumes for overall EID sales	Not Applicable	Sales
Price Determination for Trade Sales:	Market price feedback is obtained from a price aggregator daily	Sales Department	Corporate Office		OTC – #11 •Trade Sales: Trade Sales Head obtains market price of sugar on a daily basis from MAT (Agency) and perform enquiry from the brokers about the current market price. This information is updated in the Trade Sale Price	Not Applicable	Sales

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Docu Gener
					<p>monitoring portal for each region on a daily basis.</p> <ul style="list-style-type: none"> Trade sales Head recommends the price and obtain Head Sales & Marketing approves the same after which communicates is sent to the manager sales over a phone Management receives SAP alerts (sales report) on a daily basis by email. <p>MAT(Agency) report which is updated in the Trade Sales Price monitoring portal the basis in the actual sales is reviewed by the Internal audit team on yearly basis.</p> <p><u>OTC – # 12</u> Sale price approved by Head Sales & Marketing in SAP will be price in the sales order and in invoice.</p> <p><u>OTC – # 14</u> All brokers are quoted the price approved by AVP Marketing. The price varies with the volume lifted by the brokers. Orders received from brokers are recorded in excel file by manager marketing and deal in SAP is</p>		

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Docu Gene
					created based on manual register		
Price determination for Institutional & Retail Products	The basis for determining the price for Institutional customers and Retail customers is the prevailing trade price. For institutional & Retail products / customers, there is a premium added to the trade price and billed to the customers. Such prices will be in line with the premiums considered in the Business Plan						
Price determination for Other than sugar products	In the case of Ethanol to OMC's the prices as defined by the Government are used for billing purposes. In the case of ENA / Pharma grade the prices are defined based on the market competition and customer potential to pay a premium price. In the case of other VAP, the prices are determined on a case to case basis.						
Price determination in the case of Sugar Exports	If subsidy is available from the Government, the prices are considered after adding the subsidy and ensuring that the price derived is over and above the cost of the product. In the case of export sales through the OGL route, the prices are agreed based on the international prevailing prices and if the agreed terms are CIF, the freight is adjusted to the price to examine if the selling price is above the cost of production.	Head Sales & Marketing	Corporate office				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Document Generation
	Necessary forward covers are taken by the treasury team if the sales are made to our subsidiary company M/s PSRIPL.	Head Treasury					
Approval of Quantity and Price	<p>Price is defined in the previous paragraphs</p> <p>The quantity to be sold in the free market is approved by Head Sales & Marketing for Sugar Products and by Head Commercial for Non sugar products</p>	<p>Sales Department</p> <p>Commercial Department</p>	Corporate Office		<p>OTC – # 12 Sale price release by Head sales & marketing in SAP will be price in the sales order and in Invoice. For Sugar Products</p> <p>OTC – # 13</p> <ul style="list-style-type: none"> • Cu • Management receives SAP alerts (sales report) on a daily basis <p>In the case of other than Sugar products, the price is recommended by the Commercial team and approved by the Commercial Head on a case to case basis except for Ethanol where the DFPD decided the prices at which it has to be sold to the OMC's.</p>	Not Applicable	

S4.b > Retail & Institutional Trade, Distillery – Rate Master

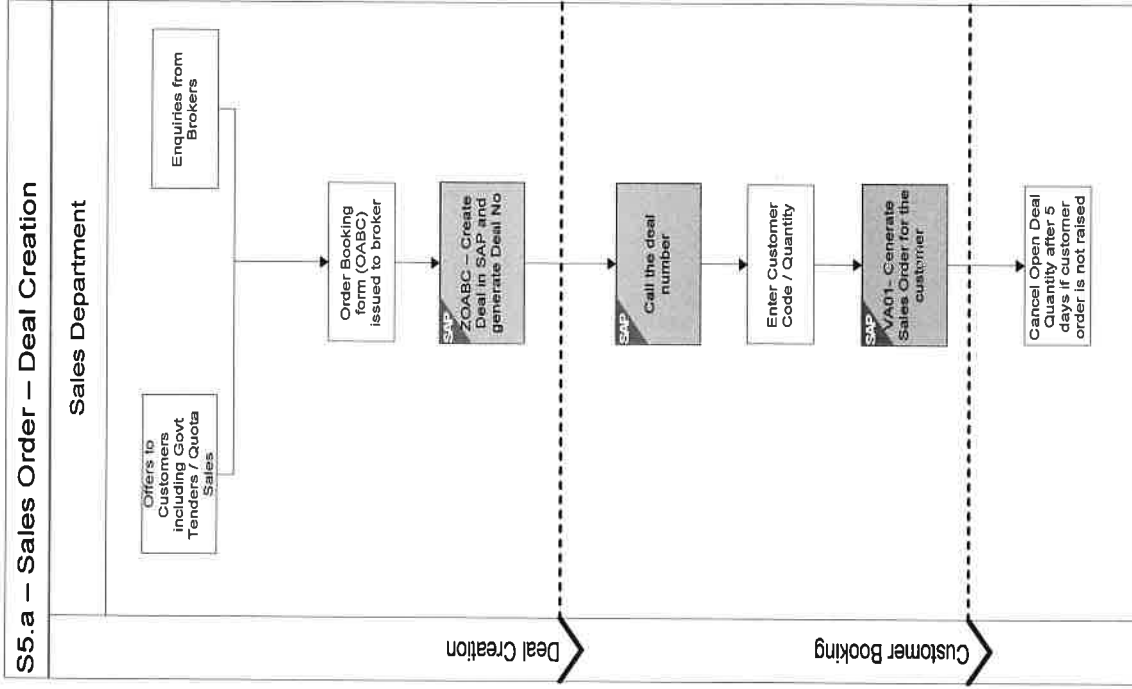


Performed at	
Factory	
Corporate Office	

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Document Generated
<ul style="list-style-type: none"> Region Wise Price List 	Head Sales & Marketing determines the region wise customer wise price list on a periodic basis.		Corporate Office				Region Price List
Price update in SAP	Prices determined by the Head Sales & Marketing are updated in SAP.	Sales Executive	Corporate Office	VK11-ZPRO	This is currently done only for Amrit and Jaggery. For other sugar products the price is fixed depending on the trade price and accordingly changes are made in line with the trade price movement keeping the budgeted premiums. As this is dynamic, it is not controlled thru SAP		Price List in

S5.a > Sales Order – Trade /Free Market Sales - Deal Creation (Trade Sales Procedure)



Performed at	
Factory	
Corporate Office	

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RAICI / RACI								
Deal Creation	The orders are received on Whatsapp / mail from the broker / trader and a sale order is created in SAP which goes thru the maker / checker concept and is finally approved.	Sales Executive	Corporate Office	ZOABC	OTC – # 15 <ul style="list-style-type: none"> Orders from Broker/Customers are received through phone or text by Senior Manager Sales. Hardcopies are generally not received for trade sales. Orders received from customer are recorded in manual register based on which deal is created in SAP Loading of materials into trucks will only be performed after receipt of advance payment (100%) from the customer OTC – # 16 <ul style="list-style-type: none"> Orders from Broker/Customers are received through phone or text by Senior Manager Sales. Hardcopies are generally not received for trade sales. Orders received from customers are recorded in manual register based on which deal is created in SAP. Multiple sales orders can be 		Deal Number	<table border="1"> <tr> <td>R</td> <td>SE</td> </tr> <tr> <td>A</td> <td>AVP(S)</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SE	A	AVP(S)	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
					raised for each deal but limited total quantity and price as per Deal. <ul style="list-style-type: none"> Loading of materials into trucks will only be performed after receipt of advance payment (100%) from the customer. <p>OTC - # 17 SAP restricts creation of deal for a broker/customer which is not been created in the customer master database in SAP. Creation of broker is performed by Manager sales and approval from Head Sales & Marketing is obtained before creating new broker in SAP.</p>											
Customer Booking	<p>The deal number is retrieved and customer details are entered.</p> <p>In case advance is received from the customer the UTR number is also recorded in the header. (Advance based sale)</p> <p>Sales order is created in SAP for the customer.</p>	Sales Executive	Corporate Office	VA01	<p>OTC - # 18 Amendment of Sales order for quantity and price cannot be performed and only new order has to be created after obtaining approval from Head Sales & Marketing through mail.</p> <p>OTC - # 19 <ul style="list-style-type: none"> Orders from Broker/Customers are received through phone or text by </p>		Sale Order	<table border="1"> <tr><td>R</td><td>SE</td></tr> <tr><td>A</td><td>AVP(S)</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	SE	A	AVP(S)	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI	
					<p>Manager Sales. Hardcopies are generally not received for trade sales. Orders received from customer are recorded in manual register based on which deal is created in SAP</p> <ul style="list-style-type: none"> • Loading of materials into trucks will only be performed after receipt of advance payment (100%) from the customer <p>OTC – # 20</p> <ul style="list-style-type: none"> • Orders from Broker/Customers are received through phone by Manager Sales. Hardcopies are generally not received for trade sales. Orders received from customers are recorded in manual register based on which deal is created in SAP • Order received from dealer is created as deal in SAP on the same day of receipt of the order by marketing team Brokers will provide the payment details which will be cross checked with banks statements online by marketing and advise factory for dispatch. 				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
					OTC – # 21 Customer orders received from dealers are processed by the sales team only after receipt of payment from the Customer: UTR/cheque no is entered while creating SO (trade-advance based sale)											
Cancellation of Deals	Deals that are not converted to orders are cancelled after 5 days manually. This is done by reviewing open deals and identifying instances where orders have not been raised	Sales Executive	Corporate Office	ZOABC	OTC – # 22 Option to extend validity of deal in SAP is not used. In case Deal has expired, a new Deal is created at a price which is currently prevailing. Head Sales & Marketing			<table border="1"> <tr> <td>R</td> <td>SE</td> </tr> <tr> <td>A</td> <td>VP(S)</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SE	A	VP(S)	C		I	
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A	VP(S)															
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S5.b > Retail & Institutional Trade – Deal Creation and SO creation

Process Detail														
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries / Output Documents Generated / RACI								
Pricing	Sales Budgets are prepared at the beginning of every month. The quantity to be sold through retail is determined based on the budgets and quantity approved by the Government by way or release order mechanism Billing prices are updated in the master. Any changes in billing prices in the market is continuously monitored	Sales Executive	Corporate Office	VA41		<table border="1"> <tr> <td>R</td> <td>SE</td> </tr> <tr> <td>A</td> <td>Head Sales</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SE	A	Head Sales	C		I	
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A	Head Sales													
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Order Creation	Area Sales Managers obtain orders from customers and send an SMS / Email to Corporate office. For Institutional Sales, Customer requirement sheet is received from customer Order is created in SAP using VA01-IN (Dis.Channel) All orders are blocked for further processing. Block may be sales block or finance block.	Sales Executive	Corporate Office	VA01				<table border="1"> <tr><td>R</td><td>SE</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	SE	A		C		I	
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Receipt of Payment from Customer	Payments are received at Corporate office. By RTGS/NEFT/ Receipt details are ascertained based on bank statements. This is checked with transfer details already available with SSC. Where there are no transfer details, this is checked with marketing department	Sales Department / SSC	Corporate Office		OTC - # 47 All customer transactions are received through RTGS and NEFT payment made to the company's bank account. Accounts department has only view access to online bank account.			<table border="1"> <tr><td>R</td><td>SE</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	SE	A		C		I	
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Updating receipt details in SAP	The customer payment details are updated in Sales order header by Sales Department. The posting of receipt and customer accounting, clearing is done by SSC.	Sales Executive SSC	Corporate Office	VA02	OTC - # 48 Access to make receipt entry in SAP is restricted to SSC team. Invoice creation is restricted to Sales department. -->SSC Team - Finance			<table border="1"> <tr><td>R</td><td>SE</td></tr> <tr><td>A</td><td>Head</td></tr> <tr><td>C</td><td>SSC</td></tr> <tr><td>I</td><td></td></tr> </table>	R	SE	A	Head	C	SSC	I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	Email is sent to the concerned depot for processing the order Credit is extended to customer	Sales Executive			module -->Marketing department -Sales module OTC - # 49 • Treasury has provided an access to the Sales & Commercial team where they can view the amount that is credited to the bank account on an online basis. • Marketing team highlights the incorrect accounting of receipts based on Online information provided to them. OTC - # 50 RTGS: SAP is restricted to account customer receipts more than once on SAP based on UTR number.											
Sales Order Release	Sales orders for which payments have been received are released for processing by GM	Sales Executive	Corporate Office	ZOREL-RT	OTC - # 26 Sales team creates a sale order against the customer order only after receipt of 100% advance from customer. Warehouse team cannot			<table border="1"> <tr><td>R</td><td>SE</td></tr> <tr><td>A</td><td>Head</td></tr> <tr><td>C</td><td>Sales</td></tr> <tr><td>I</td><td></td></tr> </table>	R	SE	A	Head	C	Sales	I	
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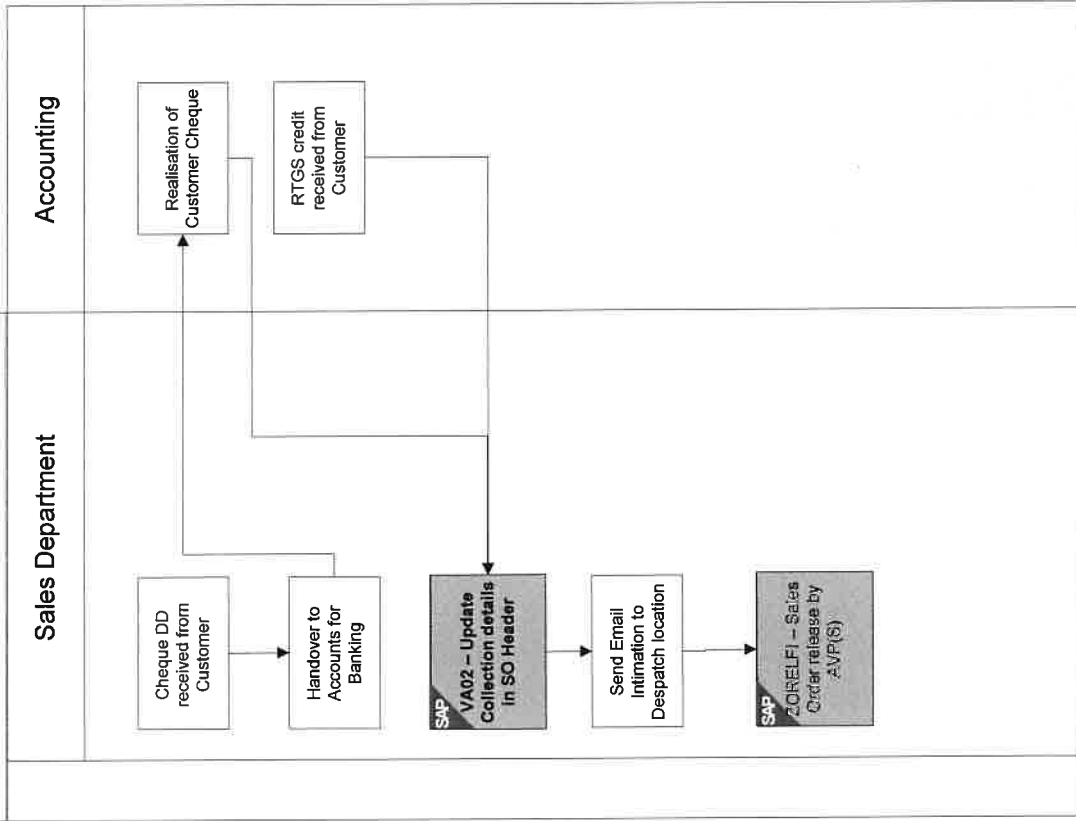
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Finance Release	In case there is a finance block, release is done by Authorised person (Normally functional finance head)	Accounts Executive	Corporate Office	ZOERL-FI	create sale invoice unless credit lock is released by Corporate collections team. Collection team releases the credit lock (Zoral) on a daily basis after receiving invoice amount from the customer. Based on email confirmation sent by customer with reference to RTGS details, the sales person will check if the amount has been credited to the bank and proceed for order release			R A C I AE
Sales Distributors to	In case of sales to end customers through distributors 1. Order and invoice i raised				OTC - # 22 In the case of Trade Sales Option to extend validity of deal in SAP is not used. In case Deal has expired, a new Deal is created at a price which is currently prevailing. Head Sales & Marketing approval is obtained to extend deal in SAP.			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>on the distributor</p> <p>2. Customer specifications for multiple customer is maintained for each distributor</p> <p>For certain states – Invoicing to end customer is based on distributor pricing to customer. In such cases, difference between distributor price and customer price will be handled through a credit note process</p> <p>The above arrangement will be especially mentioned in the sale order created in SAP to substantiate commission and factored in the pricing.</p>							
Freight Payment	<p>In case of any freight payments to be made to C&F agents for institutional sales, these are advised to SSC on a monthly basis. SSC books a direct entry for payment.</p> <p>Such pricing of freight factored in the sale price of the product and parked separately under freight payable. The payment to service provider will be adjusting the freight payable entry.</p> <p>All freight payment were subject to consideration of GST payable under RCM.</p>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI

S.6 > Customer Payment Update

SD.6 – Customer Payment Update



Performed at	
Factory	
Corporate Office	X

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Receipt of Payment from Customer	<p>Customers shares / details of RTGS payments made by him</p> <p>The same will be shared by Marketing Executive with Team SSC, upon confirmation of the same from SSC team successful receipt of money in the EID account, Receipt is accounted by SSC and customer clearance done by SSC</p>	Sales Executive /Accounts Executive	Corporate Office		<p>OTC – # 21</p> <p>Customer orders received from dealers are processed by the sales team only after receipt of payment from the Customer in the case of trade sales.</p> <p>In the case of credit customers, the billing will be stopped if the value of the outstanding is reached the credit limit. Only on receipt of payment from the customer or enhancement in the credit limit as approved by the Head Sales & Marketing or Head Commercial.</p> <p>List of payments received are checked by SSC team on a daily basis and sent to Sales team to confirm payment receipt and to match the details with customers. Sales order is created only upon confirmation from finance department has been received</p> <p><u>The SSC team sends the weekly ageing reports to the respective sales functions for</u></p>		<p>Payment Reference/Bank Statement Reference</p>	<table border="1"> <tr> <td>R</td> <td>SE</td> </tr> <tr> <td>A</td> <td>AE</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SE	A	AE	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p><u>collection followups.</u></p> <p>OTC - # 47 All customer transactions are received through RTGS and NEFT payment made to the company's bank account. SSC team has only view access to online bank account.</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
Updating receipt details in SAP	<p>The customer payment details are updated in Sales order header by Sales Department.</p> <p>Email is sent to the concerned depot for processing the order. This is done only for Trade sales and not for other types of sugar sales or products</p> <p>What about other sales ?</p> <p>SSC download the payment details from bank. Update the collection in customer account based on payment advice or based on the confirmation of data from marketing team.</p>	Sales Executive	Corporate Office	VA02	<p>OTC - # 48 Access to make receipt entry in SAP is restricted to SSC. Invoice creation is restricted to Sales department. -->SSC - Finance module -->Marketing department - Sales module</p> <p>OTC - # 49 • On a daily basis, SSC download the payment details from bank. Update the collection in customer account based on payment advice or based on the confirmation of data from marketing team • Marketing team highlights the incorrect accounting of receipts based on automated SAP alerts (Outstanding report) received on a daily basis.</p> <p>OTC - # 50 RTGS: SAP is restricted to account customer receipts more than once on SAP since the open line entries needs to be cleared manually by accounts team.</p>	<table border="1"> <tr> <td>Dr</td> <td>Bank</td> </tr> <tr> <td>Cr</td> <td>Customer</td> </tr> </table>	Dr	Bank	Cr	Customer		<table border="1"> <tr> <td>R</td> <td>SE</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	SE	A		C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Sales Order Release	Sales orders for which payments have been received are released for processing by AVP (S)	Sales Executive	Corporate Office	ZORELFI	OTC - # 26 Sales team creates a sale order against the customer order only after receipt of 100% advance from customer. Warehouse team cannot create sale invoice unless credit lock is released by Corporate collections team. Collection team releases the credit lock (Zoral) on a daily basis after receiving invoice amount from the customer.			R SE A C I
Cancellation of Sales Order	In the case of Trade Sales, if Sales order payment is not received within 5 days (for Free Market Sales), the sales order is cancelled in the system	Sales Executive	Corporate Office	VA01	OTC - # 22 Option to extend validity of deal in SAP is not used. In case Deal has expired, a new Deal is created at a price which is currently prevailing. Head Sales & Marketing approval is obtained to extend deal in SAP			R SE A C I

S7 > Exports - Intermediaries

Process Detail														
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries / Output Documents Generated / RACI								
C&F Contracts	<p>Quotations are invited from C&F contractors having experience in handling cargo type. EID will explore the C&G on account of their experience in the industry and service level benchmarking</p> <p>After negotiation and finalization the customer master is created for such contractor, and issued SAP based Service PO to the contractors</p> <p>Any sum claimed by such C&F will be reimbursed upon special approval from Head – Sales & Marketing.</p>	Export Sales Executive				<table border="1"> <tr><td>R</td><td>ESE</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	ESE	A		C		I	
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Surveyors	<p>Buyers provide a list of approved surveyors. Based on the list, quotations are invited from surveyors. After negotiation and finalization, PO will be generated from SAP and issued to the Surveyors</p>	Export Sales Executive				<table border="1"> <tr><td>R</td><td>ESE</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	ESE	A		C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Godown/Warehouses	<p>Requirements are identified based on port of shipment.</p> <p>Periodicity of lease is negotiated with agents. After finalization of rent, agreement is entered into with warehouses</p> <p>Any requirement on account of either extension of existing warehouse or seeking for new warehouse, the Head-Sales and marketing will propose the transaction with CFO and the same will be cleared upon mutual concern</p>	Export Sales Executive			Who decides on the warehouse space for the factories?			<table border="1"> <tr><td>R</td><td>ESE</td></tr> <tr><td>A</td><td>Head – Sales & Marketing</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	ESE	A	Head – Sales & Marketing	C		I	
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Invoices	<p>All payments for contractors, surveyors and godown rent is made based on invoices raised by the respective parties. These are authorized by HOD and sent to accounts for payment. These are booked as direct payment in accounts at the time of payment.</p> <p>All such activity were monitored through execution of valid contract with such service providers and issued a valid SAP based PO released.</p> <p>If engaged one time service providers, an e-mail confirmation of rate and service agreement in the form of mail confirmation to be obtained from such service providers .The Head – Sales and</p>	Export Sales Executive			If invoices are not received for a given month, the provision is recommended by the logistics team at the end of each month for accounts team to make a provision.			<table border="1"> <tr><td>R</td><td>ESE</td></tr> <tr><td>A</td><td>Head – Sales and Marketing</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	ESE	A	Head – Sales and Marketing	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	marketing approval to be sought for such inward supply															
Shipment Schedule	<p>Information is sent to buyers based on the shipment schedule.</p> <p>Buyers send nomination Truck details for the shipment to EID subject to sale in the form of Ex-factory.</p> <p>For all other supply, only information of shipment will be shared with customer orally.</p>	Export Sales Executive						<table border="1"> <tr><td>R</td><td>ESE</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	ESE	A		C		I	
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Dispatch	<p>Plants make shipment to port to the C&F Agents and raise delivery order and PGI.</p> <p>Movement of goods -</p> <p>(1) Road - direct delivery to port location</p> <p>(2) Road - Rail - Road - Movement originates from plant with Road and transfer of goods from Road to Rail and later once again change to Road to deliver the goods</p>	Warehouse Executive						<table border="1"> <tr><td>R</td><td>WE</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	WE	A		C		I	
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Preparing the Shipment	C&F agents receive the shipment and prepare for the same to be loaded. Shipment is stuffed and dispatched to	C&F Agents						<table border="1"> <tr><td>R</td><td>C&F</td></tr> <tr><td>A</td><td></td></tr> </table>	R	C&F	A					
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI					
	<p>port</p> <p>Any sum payable as part of demurrage at the time of shipment into ship; the same will be ratification approval to be obtained from Head – Sales & Marketing for payment .</p>							<table border="1"> <tr><td>C</td></tr> <tr><td>I</td></tr> </table>	C	I			
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Customs Formalities	<p>Invoice, Packing List is prepared for filing with Customs. ARE1 Shipping bill is generated by customs</p>	Export Sales Executive						<table border="1"> <tr><td>R</td></tr> <tr><td>E</td></tr> <tr><td>A</td></tr> <tr><td>C</td></tr> <tr><td>I</td></tr> </table>	R	E	A	C	I
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Shipment Coordination	<ul style="list-style-type: none"> Supervising Loading operations Coordination with Buyers, C&F Agents, Surveyors Forwarding B/L, Country of origin, Surveyors report to buyer for approval Prepare commercial invoice in excel Forwarding shipment document with commercial invoice to buyer for payment Coordinate with buyer to receive payment. In case of negotiation with bank, submit shipping document with invoice to Finance Submit shipping documents with 	Export Sales Executive						<table border="1"> <tr><td>R</td></tr> <tr><td>E</td></tr> <tr><td>A</td></tr> <tr><td>C</td></tr> <tr><td>I</td></tr> </table>	R	E	A	C	I
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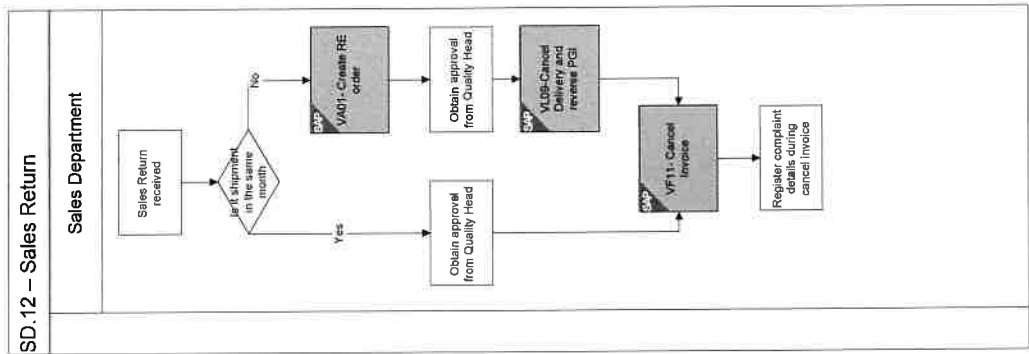
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>export release order to Sugar Directorate for proof of shipment</p> <p>Forward copies of shipping bill, ARE1, B/L to plants for filing with regional excise authorities for proof of shipment</p>															
Invoicing in SAP	Sales department creates export invoices in SAP after completion of shipment	Sales Executive	Corporate Office	VL01				<table border="1"> <tr> <td>R</td> <td>ESE</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	ESE	A		C		I	
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S8 > Retail Trade – Product Master

Process Detail														
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries / Output Documents Generated / RACI								
Information on New Product	<p>Information from new product is received at the sales department</p> <p>Sales Department will test the marketability of the product and understand the customer demand for such product.</p> <p>Need to prepare product write up for further reference. Like patent, trade mark of brand, product ingredients , ratio of usage and unique of the product.</p> <p>Once the market is finalised launch the product, the feasibility of new product sustainability will be prepared along with price band.</p> <p>Product launch plan prepared subject to approval of Head – Sales & Marketing; any additional cost required for such proposal; the same will be discussed internally with CFO and proceed mutually agreed terms.</p>					<table border="1"> <tr> <td>R</td> <td>SE</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	SE	A		C		I	
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Creating Product Code in SAP	<p>Product code is created in SAP using Tcode MM01 and extended to all plants and locations</p> <p>The Applicable HSN code and GST rate will be obtained from Corporate Indirect Tax function.</p>	Sales Executive	Corporate Office	MM01				<table border="1"> <tr> <td>R</td> <td>SE</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	SE	A		C		I	
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S9 > Sales Return



Process Detail														
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries / Output Documents Generated / RACI								
Return of Goods	<p>Goods are returned by customers due to quality and other issues. All returns have to be approved by the Quality head and is accepted only after a quality check is done.</p> <p>Approval of Head Sales & Marketing for Sugar Products and Head Commercial for other than Sugar products is required for any return of merchandise.</p> <p>All Sales return activity will be completed within 1 months from the date of intimation of customer on the same.</p>	Sales Executive			<p>OTC - # 41 The sugar has life period of 2 years. Company dispatches the stock on FIFO basis. The lot number for the stock is currently maintained in manual excel tracker by warehouse team, process and quality team. During monthly meeting with MD, corrective action is taken (Reprocess or Liquidate).</p> <p>OTC - # 42 Materials returned by customer are verified at the security gate by security personnel and physical count is performed to ensure that the quantity returned by customer is accurate.</p> <p>GST manual reference to be made:</p>	<table border="1"> <tr><td>R</td><td>SE</td></tr> <tr><td>A</td><td>AVP (S)</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	SE	A	AVP (S)	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
<p>Receipt of Return Goods</p>	<p>Returned goods are received at warehouse / depots where they are taken in with and GRN and MIGO</p> <p>Sales return will be entertained subject to 90days from the date of original invoice.</p> <p>Such stock should keep separately in the warehouse for the purpose of identification.</p> <p>Upon receipt of material to respective factory where the said material originally originates, the associate Credit note will be prepared and shared the same with customer with the help of Team SSC.</p> <p>Later, taken the same into reprocess subject to availability of running condition of sugar production.</p>	Warehouse Executive		MIGO	<p>OTC - # 43 The warehouse team receives mail from Corporate marketing for return of materials from the customer. The sale return in SAP is updated by warehouse in charge based on mail from corporate marketing./ Commercial Department Customer Invoice (which is updated with quantity details by security personnel performing physical count).</p> <p>OTC - # 44 Marketing team / Head Comemrcials receives customer complaints over a call from broker and forward to the Corporate quality. The corporate quality registers the compliant and forward the same to quality team at plant if required. The plant quality conduct the root cause analysis and corrective action is taken by quality head depending on the</p>			<table border="1"> <tr><td>R</td><td>WE</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	WE	A		C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Accounting for Sales Return – Same Month	In case sales return happens within the same month, only invoice is cancelled. Reason for return is captured in the cancel document	Sales Executive		VF11	criticality of the customer complaint. Customer compliant management system is introduced in SAP for tracking the compliant registration and being redressed. Customer complaints being redressed is reviewed by MD on a monthly basis. OTC - # 45			
					Marketing team receives creates request through mail to Finance team for processing credit notes based on request from customer. Finance team creates credit notes in SAP after getting approval from Senior VP Marketing through mail. OTC - # 46			
					Marketing team receives creates request through mail to Finance team for processing credit notes based on request from customer. Finance team creates credit notes in SAP after getting approval from Senior VP Marketing			

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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
					through mail. All credit notes are reviewed by Internal Audit team on a yearly basis.											
Accounting for Sales Return – Next Month	In case sales return happens in the succeeding month, PGI, delivery and Invoice is cancelled. Reason for return is captured in the cancel document	Sales Executive		VL09, VF11				<table border="1"> <tr><td>R</td><td>SE</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	SE	A		C		I	
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S10 > Credit Notes

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Credit Note to Customer	All credit note request are received at corporate office (such as for quality / quantity issues) are checked for correctness. Approval is obtained from Head Sales & Marketing / Head Commercial for raising the credit note All requests are sent to SSC for further processing	Sales Executive	Corporate Office		OTC - # 45 Marketing team receives creates request through mail to SSC team for processing credit notes based on request from customer. SSC team creates credit notes in SAP after getting approval from Head Sales & Marketing / Head Commercial through mail. OTC - # 46 Marketing team receives creates request through mail to Finance team for processing credit notes based on request from customer. SSC team creates credit notes in SAP after getting approval from Head Sales & Marketing / Head Commercial through mail. All credit notes are reviewed by Internal Audit team on a yearly basis. OTC - # 51 • SSC executive obtains mail			R A C I

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					approval from Head Sales & Marketing / Head Commercial for processing credit notes/write offs to customer accounts. <ul style="list-style-type: none"> Bank reconciliation is performed on a weekly basis by Finance department and BRS team highlights the unadjusted differences to Finance manager. 			

S11 > Stock Transfers

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Monitor Stocks	<p>Finished goods stocks at depots are monitored closely</p> <p>The plant has planned a capacity expansion project for Additional storage godown obtaining any godown from outsaid warehouse for stocking the stocks will be subject to approval Head – sales & Marketing along with CFO</p>	Sales Executive			OTC - # 52 Since raw materials (cane) is the limiting factor, production activities are carried out on full capacity limited to availability of cane. Currently the demand for the sugar is less than the availability of the sugar			<table border="1"> <tr><td>R</td><td>SE</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	SE	A		C		I	
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	<p>If the storage facility build with in factory ; need to obtain approval from appropriate authority as per DOP.</p>				<p>OTC - # 53 Based on available stock and market conditions, the Marketing team will decide on the quantity to be allocated to each of the brokers on a weekly basis. Hence order is confirmed only based on the company's availability to supply.</p> <p>OTC - # 54 During monthly discussions between MD, Marketing team, Warehouse team and the process team the action plan (Dispose or Reprocess) is taken based on stock aging report extracted from SAP.</p> <p>Stock age-wise alerts are sent to MD, Marketing team & Warehouse team on a monthly basis for corrective action plan for old stocks.</p> <p>OTC - # 55</p> <ul style="list-style-type: none"> Warehouse officer maintains stock register 			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI		
					with details of FG stock (Opening, produced, dispatched and closing) which is updated on a daily basis. <ul style="list-style-type: none"> Any differences identified in reconciliation is corrected by warehouse officer. <p><u>OTC - # 56</u> The security persons at the gate checks vehicles when they enter and exit the factory. Godowns are locked and key is maintained by Go down in charge during non-dispatch hours.</p> <p><u>OTC - # 57</u> The materials in Godown are stored to enable FIFO dispatch of goods. When materials are lifted old goods are removed from factory in a systematic manner. The company is trying to create "On-time delivery" project where in storage location (Bin location) is mapped in system so that goods can</p>					

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>be easily identified and loaded into vehicle.</p> <p><u>OTC - # 58</u> Ware house team obtains the approval from the unit head for adjusting the stock differences. The approval is forwarded to Finance department for making adjustments in SAP.</p> <p><u>OTC - # 59</u> Access rights for creating invoice and making stock adjustments is restricted in SAP. The person creating invoice does not have access to make stock adjustments in SAP.</p> <p><u>OTC - # 60</u> Adequate storage space is available in the godown to store the FG stock.</p> <p>Packing material is waterproof to protect the materials from heavy rains in the region during</p>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Transfer of Goods	<p>In case there is a requirement for movement of goods from one depot to another, a Stock transfer order is created.</p> <p>All movement of stock only upon generation of non – returnable basis against raising inward intent at the end of recipient location.</p> <p>All Sugar stock transfer will be carryout subject to approval of Head – Sales & Marketing.</p> <p>Stock transfer between two location of EID which falls under the same state – the movement will happen thru Delivery challan followed by E- way bill.</p> <p>Stock transfer between two location, where the sending location and receiving location falls under different states (Inter – state) – The sending plant will initiate the material movement by raising Stock transfer Invoice by duly charging applicable IGST on the same.</p> <p>Both the cases, Value for the purpose of</p>	Sales Executive		ME21N-UB type order	loading and transportation activities. Email is sent to the sending depot and receiving depot for effecting the transfer – corporate Finance.			<table border="1"> <tr><td>R</td><td>SE</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	SE	A		C		I	
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	<p>such transaction will be considered the cost of material plus 10% as profit margin.</p> <p>If freight is payable at the end of material original state – the valuation will include freight component.</p> <p>It is to ensure that the recipient location will account such goods by passing GRN within 15 days upon receipt of such material.</p>							

S12 > Scrap Sales

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI												
Scrap Identification	<p>End users segregate the material into scrap and using material return note, return the material to stores. Head of Department must approve the scrapping of material.</p> <p>Stores accumulates all such material in the scrap yard and segregates the same based on material scrap type.</p>	User Approved by Head of Department	Plant				<p>If scrapped from books – Else no entry</p> <table border="1"> <tr> <td>Dr</td> <td>312117 / 380100 / 381000</td> </tr> <tr> <td>Cr</td> <td>Inventory / AuC/ FA</td> </tr> </table>	Dr	312117 / 380100 / 381000	Cr	Inventory / AuC/ FA		<table border="1"> <tr><td>R</td><td>User</td></tr> <tr><td>A</td><td>HoD</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	User	A	HoD	C		I	
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Scrap Auction process	<p>Periodically through an Auction House (Murray) the scrap is auctioned. Intending buyers visit and evaluate the scrap available</p> <p>The scrap emanated from the plant and machinery maintenance – need to work out the date of likely to clear the said scrap and original procurement (capitalised in the books) – if it is less than 5 years, need to work out on Asset value appearing in the books Vs Action price ;</p>	Stores	Plant						<table border="1"> <tr><td>R</td><td>Stores</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	Stores	A		C		I					
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	<p>whichever is higher need to be consider for the purpose the discharge of GST.</p> <p>if it is more than 5 years; then Transaction value will be final for consideration to be consider for GST.</p>																
Fixing Base Price by Purchase Committee	The Purchase Committee inspects the stock of scrap and fixes a base price for the items to be auctioned	Purchase Committee	Plant						<table border="1"> <tr><td>R</td><td>Purchase Committee</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	Purchase Committee	A		C		I	
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Auction Process and Bids	<p>The Auction house conducts the auction process, and receives bids for the items identified. These are then submitted to the purchase committee</p> <p>Upon called for 3 best quotations after evaluation the officer submitted, the scrap sale awarded to highest bidder</p>	Auction House	Plant						<table border="1"> <tr><td>R</td><td>Auction House</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td>Purchase Committee</td></tr> </table>	R	Auction House	A		C		I	Purchase Committee
R	Auction House																
A																	
C																	
I	Purchase Committee																
Acceptance of Bids	<p>Where the auction bids are within 5% of the reserve price fixed by Purchase Committee, these are generally accepted.</p> <p>Other bids are intimated to the purchase committee who may approve or reject the same.</p>	Stores	Plant						<table border="1"> <tr><td>R</td><td>Stores</td></tr> <tr><td>A</td><td>Purchase Committee</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Stores	A	Purchase Committee	C		I	
R	Stores																
A	Purchase Committee																
C																	
I																	

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Entries	Accounting Entries	Output Documents Generated	RACI														
Creation of Sale Order	In any case all bids received have to be put up to the purchase committee who will approve the same Based on the purchase committee decision, sale order is raised.	Stores	Plant					Sales Order	<table border="1"> <tr><td>R</td><td>Stores</td></tr> <tr><td>A</td><td>Purchase Committee</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Stores	A	Purchase Committee	C		I							
R	Stores																						
A	Purchase Committee																						
C																							
I																							
Invoicing	Based on the agreed pricing, invoice is generated in SAP	Stores	Plant	VF01			<table border="1"> <tr><td>Dr</td><td>Customer</td></tr> <tr><td>Cr</td><td>514000</td></tr> <tr><td>Cr</td><td>VAT Payable</td></tr> </table>	Dr	Customer	Cr	514000	Cr	VAT Payable	Invoice	<table border="1"> <tr><td>R</td><td>Stores</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	Stores	A		C		I	
Dr	Customer																						
Cr	514000																						
Cr	VAT Payable																						
R	Stores																						
A																							
C																							
I																							
Receipt of Payment	Based on the invoice payment is received at Corporate. Corporate informs on receipt of payment to Plant to proceed with delivery	AR Section	Corporate	F-32			<table border="1"> <tr><td>Dr</td><td>Bank</td></tr> <tr><td>Cr</td><td>Customer</td></tr> </table>	Dr	Bank	Cr	Customer		<table border="1"> <tr><td>R</td><td>AR</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td>Stores</td></tr> </table>	R	AR	A		C		I	Stores		
Dr	Bank																						
Cr	Customer																						
R	AR																						
A																							
C																							
I	Stores																						
Delivery	Once corporate confirms the receipt of payment, stores department takes steps to deliver the goods. The buyer is intimated to take possession of the goods. Buyer comes with his vehicle and gets	Stores	Plant						<table border="1"> <tr><td>R</td><td>Stores</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	Stores	A		C		I							
R	Stores																						
A																							
C																							
I																							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI								
	security clearance. Under the supervision of the stores department, the scrap items are loaded and despatched with the invoice																
Auction House Commission	On completion of the auction process, the auction house sends an invoice for the commission which is processed as a direct FI Invoice Payment	AP Section	Corporate						<table border="1"> <tr> <td>R</td> <td>AP Team</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	AP Team	A		C		I	
R	AP Team																
A																	
C																	
I																	

S13 > Distillery Sales

Process Details

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI								
Sale of Alcohol – Sale Quantity	<p>Key Document to follow to sell quantity</p> <p><u>Distillery will consist of Ethanol & ENA</u></p> <p><u>Approved Business Plan and rolling quarterly estimates as approved by the Senior Leadership Team.</u></p> <p><u>Procedure for procurement of orders from OMC for Ethanol sales:</u></p> <p>Ethanol – OMCs will float tender for ethanol season.</p> <p>Unit Distillery will provide month wise / grade wise ethanol production for the season.</p> <p>Quantity will be finalized with Management team and Finance team.</p> <p>Accordingly, bidding will be done.</p> <p>Procedure for procurement of ENA orders</p> <p>ENA – Acceptance letter from buyer for the period or Monthly</p>	Corporate Commercial	Corporate						<table border="1"> <tr> <td>R</td> <td>AGM- Commercial / Distillery Manager</td> </tr> <tr> <td>A</td> <td>VP- Commercial & Unit Head</td> </tr> <tr> <td>C</td> <td>Regional Finance Head</td> </tr> <tr> <td>I</td> <td>CFO/ MD</td> </tr> </table>	R	AGM- Commercial / Distillery Manager	A	VP- Commercial & Unit Head	C	Regional Finance Head	I	CFO/ MD
R	AGM- Commercial / Distillery Manager																
A	VP- Commercial & Unit Head																
C	Regional Finance Head																
I	CFO/ MD																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Entries	Accounting Entries	Output Documents Generated	RACI								
	<p>basis.</p> <p>Schedules of dispatches will be shared to all IMFL distilleries based on availability of ENA lifting plan will be shared.</p>																
Sale of Alcohol – Sale Price	<p>Ethanol – Price is decided by Govt of India / OMC for the ethanol season</p> <p>ENA – A committee of Commercial Head / Finance will decide the price of ENA for entire year. However, Commercial head will decide the price based on market situation and availability</p>	Corporate Commercial	Corporate						<table border="1"> <tr> <td>R</td> <td>AGM- Commercial</td> </tr> <tr> <td>A</td> <td>Commercial Head</td> </tr> <tr> <td>C</td> <td>Corporate Finance</td> </tr> <tr> <td>I</td> <td>MD and CFO</td> </tr> </table>	R	AGM- Commercial	A	Commercial Head	C	Corporate Finance	I	MD and CFO
R	AGM- Commercial																
A	Commercial Head																
C	Corporate Finance																
I	MD and CFO																
Obtaining Purchase Order / LOI from the Customer	<p>Ethanol – Oil Marketing Companies (OMCs) will issue LOI for quantity offered in the tender. Upon submitting Bank Guarantee (BG) and Agreements, Purchase Orders will be issued by respective OMC depots and monthly indents will be given</p> <p>ENA – Mail will be sent to all buyers with schedule for lifting and confirmation will be obtained</p>	Corporate Commercial	Corporate						<table border="1"> <tr> <td>R</td> <td>Dy/ Manager Commercial</td> </tr> <tr> <td>A</td> <td>AGM – Commercial</td> </tr> <tr> <td>C</td> <td>Commercial Head</td> </tr> <tr> <td>I</td> <td>Corporate Finance Team</td> </tr> </table>	R	Dy/ Manager Commercial	A	AGM – Commercial	C	Commercial Head	I	Corporate Finance Team
R	Dy/ Manager Commercial																
A	AGM – Commercial																
C	Commercial Head																
I	Corporate Finance Team																
Arrangement for Transportation	<p>Ethanol: Transport quotes will be obtained from ethanol transporters and negotiated for</p>	Commercial Team	Corporate						<table border="1"> <tr> <td>R</td> <td>Dy/ Manager Commercial</td> </tr> <tr> <td></td> <td>–</td> </tr> </table>	R	Dy/ Manager Commercial		–				
R	Dy/ Manager Commercial																
	–																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
and Excise activities	<p>each location.</p> <p>As the subject goods falls under State Excise, all the Excise documents / approvals or clearances will be taken care by unit Distillery team.</p> <p>ENA: All ENA sale will be Factory gate, Transport activities will be taken care by buyer only.</p> <p>Wherever Freight arranged by EID for upward transportation; EID will discharge GST under RCM for such payment to transporter.</p>								<p>A AGM – Commercial</p> <p>C Commercial Head</p> <p>I Unit Finance Team</p>
Creation of Contract and Sale Order and release there of	<p>Ethanol: Quarter wise Contract will be created in SAP for each OMC locations. Accordingly, Sale Order will be created and informed to respective distillery for execution</p> <p>ENA: Based on quantity and price confirmation, sale order will be created for agreed quantity.</p>	Corporate Commercial	Corporate	VA01 VA02	OTC#30 Invoice in SAP is generated through following workflow using Sales order reference: Sales order->Outbound delivery >Billing Document->Invoice Hence, incorrect				<p>R Commercial Executive</p> <p>A AGM – Commercial</p> <p>C</p> <p>I Unit Distillery</p>

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Entries	Accounting Entries	Output Documents Generated	RACI										
Creation of Invoicing	For all alcohol products, respective Distillery Sales Executive will create Invoice in SAP, as per Sale Order released from corporate office, which will be verified and signed by authorized signatory of the unit. (Distillery Manager or Unit Finance Head or Manufacturing head or Unit Head)	Unit Distillery – Sales Executive	Unit Distillery		invoice cannot be mapped to incorrect sales order. OTC#35 System restricts creation of invoice which is greater than sales order quantity. Warehouse executive can raise invoice after Zoral block from customer) is released by Finance executive in SAP OTC#34 • Sales person at plant creating the invoice has access to cancel an invoice. Approval from AVP Marketing is obtained through mail for cancellation of invoice				<table border="1"> <tr> <td>R</td> <td>Sales Executive</td> </tr> <tr> <td>A</td> <td>Distillery Manager</td> </tr> <tr> <td>C</td> <td>Unit Finance</td> </tr> <tr> <td>I</td> <td>Corporate Commercial</td> </tr> <tr> <td></td> <td>--</td> </tr> </table>	R	Sales Executive	A	Distillery Manager	C	Unit Finance	I	Corporate Commercial		--
R	Sales Executive																		
A	Distillery Manager																		
C	Unit Finance																		
I	Corporate Commercial																		
	--																		

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Entries	Accounting Entries	Output Documents Generated	RACI								
Collection of Payment	<p>Ethanol: Upon generation from Commercial Corporate will download the invoice from SAP and upload the same invoice in OMCs portal, duly Digitally signed. OMCs will release payment in 21 days from the date of dispatch of ethanol. Commercial team at corporate office will maintain accounts & track the payment.</p>	Corporate Commercial	Corporate			<p>SAP restricts user from deletion of invoice. Price and quantity as per sale order cannot be modified once the sales order has been authorized by Sales Corporate.</p> <ul style="list-style-type: none"> Price and quantity cannot be modified during invoice generation as it flows directly from Sales order in SAP 			<table border="1"> <tr> <td>R</td> <td>Commercial Executive</td> </tr> <tr> <td>A</td> <td>Commercial Head</td> </tr> <tr> <td>C</td> <td>SSC Team</td> </tr> <tr> <td>I</td> <td>Corporate Finance</td> </tr> </table>	R	Commercial Executive	A	Commercial Head	C	SSC Team	I	Corporate Finance
R	Commercial Executive																
A	Commercial Head																
C	SSC Team																
I	Corporate Finance																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI								
	ENA & other alcohol: Payment to be received in 2-3 days from the date of dispatch. Commercial team will track the payment.																
MIS generation	Daily MIS on alcohol sales from all distilleries will be generated by Corporate Commercial team. Business Plan, Daily Sales planning, Month BGMC report & Quarterly performance of Alcohol sales	Corporate Commercial	Corporate						<table border="1"> <tr><td>R</td><td>AGM-Commercial</td></tr> <tr><td>A</td><td>Commercial Head</td></tr> <tr><td>C</td><td>Team Finance</td></tr> <tr><td>I</td><td>Managing Director</td></tr> </table>	R	AGM-Commercial	A	Commercial Head	C	Team Finance	I	Managing Director
R	AGM-Commercial																
A	Commercial Head																
C	Team Finance																
I	Managing Director																
Quantity & Quality assurance	Quantity accepted as per Business Plan is made available for sales and quality of the produce to meet as per specification. Before lifting the product, quality must be confirmed by Distillery manager.	Unit Distillery – Manager	Unit Distillery						<table border="1"> <tr><td>R</td><td>Unit Distillery Manager</td></tr> <tr><td>A</td><td>Unit Head</td></tr> <tr><td>C</td><td>Manufacturing Head</td></tr> <tr><td>I</td><td>Commercial Head</td></tr> </table>	R	Unit Distillery Manager	A	Unit Head	C	Manufacturing Head	I	Commercial Head
R	Unit Distillery Manager																
A	Unit Head																
C	Manufacturing Head																
I	Commercial Head																

S14 > Sugar Logistics

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
Pending Due List	<p>Sugar sales order and payments are processed at corporate office. Delivery block is cleared on receipt of payment. Corporate sends intimation for sales order to be invoiced and delivered.</p> <p>Plant generates a list of documents due for billing</p>	Plant Sugar Logistics	Plant	VL04	<p>OTC#30 Invoice in SAP is generated through the following workflow using Sales order reference: Sales order->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.</p> <p>OTC#34 • Sales person at plant creating the invoice has access to cancel an invoice. Approval from AVP Marketing is obtained through mail for cancellation of invoice • SAP restricts user</p>			<table border="1"> <tr> <td>R</td> <td>S.</td> </tr> <tr> <td>A</td> <td>Logistics</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
Receipt of mail shipment	Corporate office sends mail to plant to start the shipment for orders for which payment has been received. The sales order is retrieved in the system and ensured that delivery block is cleared	Factory Sugar Logistics	Plant		from deletion of invoice. Price and quantity as per sale order cannot be modified once the sales order has been authorized by Sales Corporate. <ul style="list-style-type: none"> Price and quantity cannot be modified during invoice generation as it flows directly from Sales order in SAP 			<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																
Vehicle Arrangement	Depending on the need for vehicle required arrangements are made with transporters. Since most sales happen on FOB basis, this activity is coordinated on behalf of customers.	Factory Sugar Logistics	Plant		OTC#35 System restricts creation of invoice which is greater than sales order quantity. Warehouse executive can raise invoice after Zoral block (Receipt from customer) is released by Finance executive in SAP			<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
<p>Loading Process</p>	<p>Once the lorry reaches the factory gate a loading slip (Sugar Pass) is generated. The tare weight is recorded, and material is loaded to the truck. On completion of the process, gross weight of the lorry is taken to confirm weight</p>	<p>Factory Sugar Logistics</p>	<p>Plant</p>		<p>OTC#37 Bags are stored as per lot number with expiry dates printed on the packing material. Currently FIFO dispatch is managed by warehouse supervisor through manual instructions given at the time of loading the trucks. Details of lot number to be made available when invoicing. SAP to be enabled to restrict dispatch of goods if it is not on FIFO basis using lot number reference as a base</p> <p>OTC#38 Vehicle driver provides the transporter pass in slip issued by customer to the warehouse team to pick up the sugar from the plant. The warehouse team checks the sale order created against the customer and verifies for the payment</p>			<table border="1"> <tr> <td>R</td> <td>S.</td> </tr> <tr> <td>A</td> <td>Logistics</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated
					<p>receipt from customer. "Sugar pass in" slip is issued to the vehicle driver where the sugar type, sugar quantity, lot number and godown number are manually updated by warehouse officer. The Godown in-charge verifies the 'Sugar pass in' slip and prepares a chit containing the above details and provides it to the Loading persons. Loading of materials is monitored by supervisor at the FG godown.</p> <p><u>OTC#39</u></p> <ul style="list-style-type: none"> • Tare weight and Gross weight of vehicle is captured in the weigh bridge before and after loading has been completed. Any differences noted between weight of load against the Sales order is adjusted (by removing or loading 		

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI														
Invoice Generation	Based on the quantity loaded, invoice is generated by the Sugar Logistics team				quantity) and the truck is weighed again at the weighbridge located near warehouse office. <ul style="list-style-type: none"> Security at the exit gate verifies the Invoice weight slip and ensures that no excess quantity of materials loaded into vehicles. Tolerance limits are defined to ensure that no excess quantity of materials loaded into vehicles. 	<table border="1"> <tr> <td>Dr</td> <td>Customer</td> </tr> <tr> <td>Cr</td> <td>500000 / 500010 (Export)</td> </tr> <tr> <td>Cr</td> <td>VAT Payable (for Domestic)</td> </tr> </table>	Dr	Customer	Cr	500000 / 500010 (Export)	Cr	VAT Payable (for Domestic)	Invoice	<table border="1"> <tr> <td>R</td> <td>S.</td> </tr> <tr> <td>A</td> <td>Logistics</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	S.	A	Logistics	C		I	
Dr	Customer																					
Cr	500000 / 500010 (Export)																					
Cr	VAT Payable (for Domestic)																					
R	S.																					
A	Logistics																					
C																						
I																						

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / RACI Documents Generated
					<p>if it is pertains to primary discount (The same will be uploaded with due approval from Head – Sales & Marketing OTC#29 SAP is configured to restrict user creating the sale order to authorize the invoice OTC#31 SAP to capture the invoice date automatically without user intervention.</p> <p>All Taxable goods will cover under E- invoice Accordingly, invoice generated duly with IRN details SAP interface with GST portal.</p> <p>aSale made to Unregister customer under GST will have QR code for ease of payment and track the sales. OTC#32</p>		

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
Pass Out and Vehicle Exit	<p>Once the invoice is ready, the vehicle exits the gate with the invoice copies</p> <p>All Taxable goods will cover under E- invoice Accordingly, invoice generated duly with IRN details SAP interface with GST portal.</p> <p>Were sale made to Unregister customer under GST will have QR</p>	Sugar Distillery Logistics	Plant		<p>All Trade sales are made on ex-works basis. Hence revenue is recognized on preparation of invoice which is prepared by Sales person.</p> <p>Once Gate pass has been approved by the Go-down Manager. All vehicles are moved out of the factory upon loading complete along with necessary E- way bill generated from SAP interface portal with GSTN network.</p>			<table border="1"> <tr> <td>R</td> <td>S.</td> </tr> <tr> <td>A</td> <td>Logistics</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated
	code for ease of payment and track the sales.				<p>The person creating invoice can change the invoice date within the same month in SAP. However generally the invoice date is not changed at the time of creation of invoice. MM & FI reconciliation is performed on a monthly basis by Finance team reconciling the quantity as per SAP FI module and SD report.</p> <p>OTC#36</p> <ul style="list-style-type: none"> Security at the gate ensures all vehicles leaving the factory has a gate pass, invoice, weighment slip. Loading at the godown will begin only after driver has shown the "Sugar pass in" slip to the loading supervisor. 'Sugar pass in' slip is issued by the warehouse team where the lot number, quantity, type of materials, vehicle number to be lifted 		

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p>are mentioned after taking the tare weight of the vehicle.</p> <p>OTC#40</p> <ul style="list-style-type: none"> Security person maintains a manual register to record vehicle details when they enter and exit the factory. Vehicle number, Driver name, mobile number, Pass in number (issued by customer) is entered and vehicle is verified by security team at the time of entry into factory premises. Invoice issued by warehouse team, weight slip is verified by security team at the of allowing vehicle outside the factory. Security performs reconciliation of quantity of materials loaded into vehicle based on weight slip and invoice in addition to verification done by warehouse 			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
Advance Shipping Notice	For certain institutional customers, depending on need advance shipping notice is sent to customers	Sugar Distillery Logistics	Plant		team		Advance Shipping Notice	<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																
Export Shipment	<p>For export order, Tax invoice & E-way bill is generated and sent along with the shipment</p> <p>All export cargo requires high amount of planning like Vessel gate opening date; time require for stuffing at the port; schedule of Wagon movement from nearest railway station to port and later the material movement from plant to rail yard.</p> <p>Will happen in Two the modes like (1) Road (2) Road – Rail – Road</p> <p>All Wagon organised by Export logistic team for placement of the same on time.</p>	Sugar Distillery Logistics	Plant				ARE1 Form	<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																

S15 > Other Products Logistics

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Pending Due List	For other products such as Pressmud, by-products etc. sales order and payments are processed at corporate office. Delivery block is cleared on receipt of payment. Corporate sends intimation for sales order to be invoiced and delivered. Plant generates a list of documents due for billing	Plant Sugar Logistics	Plant	VLO4				<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																
Receipt of mail for shipment	Corporate office sends mail to plant to start the shipment for orders for which payment has been received. The sales order is retrieved in the system and ensured that delivery block is cleared	Factory Sugar Logistics	Plant					<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	S.	A	Logistics	C		I	
R	S.															
A	Logistics															
C																
I																
Vehicle Arrangement	Depending on the need for vehicle required arrangements are made with transporters. Since most sales happen on FOB basis, this activity is	Factory Sugar Logistics	Plant					<table border="1"> <tr><td>R</td><td>S.</td></tr> <tr><td>A</td><td>Logistics</td></tr> </table>	R	S.	A	Logistics				
R	S.															
A	Logistics															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI
	coordinated on behalf of customers.							C I
Loading Process	Once the lorry reaches the factory gate a loading slip is generated. The tare weight is recorded, and material is loaded to the truck. On completion of the process, gross weight of the lorry is taken to confirm weightment	Factory Sugar Logistics	Plant					R A C I S. Logistics
Invoice Generation	Based on the quantity loaded, invoice is generated by the Sugar Logistics team	Sugar Distillery Logistics	Plant	VF01		Dr Customer Cr 500000 Cr VAT Payable		R A C I S. Logistics
Pass Out and Vehicle Exit	Once the invoice is ready, the vehicle exits the gate with the invoice copies	Customer	Plant					R A C I Customer

S16 > Cogen Invoicing

Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
Decision making on power sale	Mode of power sale	Corporate Commercial/ Corporate finance	Corporate					<table border="1"> <tr><td>R</td><td>Unit Head</td></tr> <tr><td>A</td><td>Unit Cogen Head</td></tr> <tr><td>C</td><td>Corporate Commercial Head</td></tr> <tr><td>I</td><td>Electrical Facilitator/ Unit finance</td></tr> </table>	R	Unit Head	A	Unit Cogen Head	C	Corporate Commercial Head	I	Electrical Facilitator/ Unit finance
R	Unit Head															
A	Unit Cogen Head															
C	Corporate Commercial Head															
I	Electrical Facilitator/ Unit finance															
Agreement EID and TNEB	Power Purchase Agreement is entered into between EID and EB from time to time	Unit Head	Plant					<table border="1"> <tr><td>R</td><td>Unit Head</td></tr> <tr><td>A</td><td>Electrical Facilitator /Unit Co-gen Head</td></tr> <tr><td>C</td><td>Corporate Commercial Head</td></tr> <tr><td>I</td><td>Unit finance / corporate finance / Corporate Commercial</td></tr> </table>	R	Unit Head	A	Electrical Facilitator /Unit Co-gen Head	C	Corporate Commercial Head	I	Unit finance / corporate finance / Corporate Commercial
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Agreement	Power purchase agreement is entered into between Third	Head commercial	Corporate					<table border="1"> <tr><td>R</td><td>Commercial Head</td></tr> </table>	R	Commercial Head						
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EID and Third Party	party power sale/LEX							<table border="1"> <tr><td>A</td><td>Unit Cogen Head</td></tr> <tr><td>C</td><td>Corporate Finance</td></tr> <tr><td>I</td><td>Unit finance / corporate finance</td></tr> </table>	A	Unit Cogen Head	C	Corporate Finance	I	Unit finance / corporate finance		
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Approval	Getting approval from statutory bodies for STOA power sale	Unit Corporate Commercial /						<table border="1"> <tr><td>R</td><td>Unit Electrical/Trader</td></tr> <tr><td>A</td><td>Electrical facilitator</td></tr> <tr><td>C</td><td>Unit Head</td></tr> <tr><td>I</td><td>Commercial Head/CFO</td></tr> </table>	R	Unit Electrical/Trader	A	Electrical facilitator	C	Unit Head	I	Commercial Head/CFO
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Recording	A joint recording between EB and EID takes place at the end of every month	Electrical Head	Plant					<table border="1"> <tr><td>R</td><td>Electrical Head</td></tr> <tr><td>A</td><td>Unit Cogen Head</td></tr> <tr><td>C</td><td>Electrical Facilitator</td></tr> <tr><td>I</td><td>Unit finance</td></tr> </table>	R	Electrical Head	A	Unit Cogen Head	C	Electrical Facilitator	I	Unit finance
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Power Units allotment	Getting units allotment from SLDC	Unit Cogen Head/ Electrical facilitator						<table border="1"> <tr><td>R</td><td>Trader</td></tr> <tr><td>A</td><td>Electrical facilitator /Co-gen Head</td></tr> <tr><td>C</td><td>SLDC</td></tr> </table>	R	Trader	A	Electrical facilitator /Co-gen Head	C	SLDC		
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								I Unit/Corporate-Finance/Commercial
Raising of Invoice	Based on the Power agreement, and units supplied to EB, invoice is raised SAP	Plant Finance	Plant				Invoice	R Unit Accounts Executive A Unit Finance Head C Electrical facilitator/Co-gen Head/Commercial I Consumer/Trader
Accounting of Invoice	Once EB/Trader/SLDC clears the invoice, the same is accounted in SAP.	Factory Sugar Logistics	Plant	FB02		Dr EB Cr 500001		R Accounts Executive A Unit Accounts Head C Commercial I Corporate-Finance/SSC
Receiving Power payments	Receiving payments from Third Party Trader/IEX	Commercial / Unit Finance	Plant					R Accounts Executive/Corporate Commercial A Unit Finance Head C Electrical Facilitator

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI		
MIS on Power	Every month submission of Power data MIS with generation/Consumption/Power Export/ OverInjection /Under Injection data	Plant						<table border="1"> <tr> <td>I</td> <td>Commercial Head/ Corporate Finance</td> </tr> </table>	I	Commercial Head/ Corporate Finance
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