

Order to Cash (OTC) – 2022

**VALUE ADDED PRODUCT
(VAP) – updated 01.04.2023**

Standard Operating Procedures



Description	Name	Signature
Prepared By	Mr. L. Jayaprakash	
IFC	Mr. K.V Ganesh	
Recommended by	Mr. Y. Venkateshwarlu	
Approved by	Mr. T. Kannan Mr. Baburaj	
Date of Approved		03/05/2023

Introduction

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1	Sale of - Co2 and Dry Ice	4
2	Sale of K- ash, K – Boost, Godavari Gold, Potash derived from Molasses.	16
3	Sale of Bagasse based goods – Pellets, and Briquettes.	27
4	Sale of Waste items – Sludge and Press mud / Filter cake	40
5	Sale of Green Go media	52

S1 > Value Added Product – Co2 & Dry ICE

Process Details

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI
Plan of estimated production & Sale thereon	<p><u>Approved Business Plan and quarterly estimates as approved by the Senior Leadership Team.</u></p> <p>Based on distillery operation, Co2 manufacturing plan decided.</p> <p>EID entered into long term agreement with CO2 manufacturer.</p>	Corporate Commercial	Corporate		<p>OTC-L-1</p> <p>Annual sales plan is prepared by the Head – Commercial based on production plan received from Corporate Finance team and it is reviewed by CFO,CEO and MD before submission to Senior Leadership Team, BGMC 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. Rolling forecast is also performed on a quarterly basis based on prevailing scenario.</p>			<p>R Unit Distillery Head /Plant Head</p> <p>A Head- Commercial & Unit Head</p> <p>C Regional Finance Head</p> <p>I CFO,CEO & MD</p>

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Entries	Accounting Entries	Output Documents Generated	RACI								
					OTC-L-2 Annual sales plan is prepared by Head – Commercial approved by BGMC , Senior Leader Ship Team & EID Board before start of the financial year and circulated to the various department heads.												
Agreement entered with	Based on agreement entered with customer. The agreement will expressly covered pricing and quantity to be supplied.	Corporate Commercial	Corporate		Other control: Agreement terms				<table border="1"> <tr> <td>R</td> <td>AM - Commercial</td> </tr> <tr> <td>A</td> <td>GM – Commercial</td> </tr> <tr> <td>C</td> <td>Commercial Head</td> </tr> <tr> <td>I</td> <td>Corporate Finance Team</td> </tr> </table>	R	AM - Commercial	A	GM – Commercial	C	Commercial Head	I	Corporate Finance Team
R	AM - Commercial																
A	GM – Commercial																
C	Commercial Head																
I	Corporate Finance Team																
Arrangement for Transportation	Transport of Gas will happen through integrated pipe line system between Parry and EID	Corporate Commercial Team	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>Unit Finance Team</td> </tr> </table>	R	Dy/ Manager Commercial	A	AGM Commercial	C	Commercial Head	I	Unit Finance Team
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	Customer. Quantity will be measured based on the meter reading fixed at the factory for actual quantity consumption.																
Creation of Contract and Sale Order and release there of	<p>Sale Contract and Sale order were created in SAP as same in agreed terms.</p> <p>Sale order creation will be with unit - warehouse executive, and release order will be Unit Distillery Head.</p>	Corporate Commercial	Corporate	VA01 VA02	OTC_H_11 Invoice will be generated based on SO, SAP will not allow any changes to Invoice. For any changes to be made in SO, there is Maker & checker (Marketing/Commercial team will generate SO then that prices will be cross checked by another person with reference to prices approved by HOD, if both tallies then he will approve the SO). Once changes are made to SO, it gets blocked and can be released only after				<table border="1"> <tr> <td>R</td> <td>Unit warehouse Executive</td> </tr> <tr> <td>A</td> <td>Head - Distillery</td> </tr> <tr> <td>C</td> <td>Commercial Head</td> </tr> <tr> <td>I</td> <td>Unit Finance</td> </tr> </table>	R	Unit warehouse Executive	A	Head - Distillery	C	Commercial Head	I	Unit Finance
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					approvals. Invoice cannot be changed once SO is released / approved				
					OTC_L_16	Once SO is created, for any changes done by marketing SO will be blocked automatically. It should be unblocked by SSC team after Proper Approvals so there is Maker-Checker mechanism in place.			
					OTC_L_24	There is clear Segregation of duties, SO will be created at HO after cross checking by SSC, Invoiceis generated at Plant level. SAP will not allow to change Invoice whatever in SO will be reflected in Invoice.			

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					OTC_L_29 Multiple Invoice for Partial quantities is possible, till Qty in SO will get exhausted. So Creation of duplicate Invoice is not possible in SAP since Invoice is Linked with SO.																
Price determination	The price will be determined based on the agreement entered with customer.				Other Control: As per agreement				<table border="1"> <tr><td>R</td><td>Manager Commercial</td><td>-</td></tr> <tr><td>A</td><td></td><td></td></tr> <tr><td>C</td><td>GM – Commercial</td><td></td></tr> <tr><td>I</td><td>Commercial Head</td><td></td></tr> </table>	R	Manager Commercial	-	A			C	GM – Commercial		I	Commercial Head	
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Creation of Invoicing	Unit warehouse/stores team will generate Invoice. Approval from Commercial Head is obtained through mail for cancellation of	Unit Distillery Sales Executive	Unit Distillery		OTC_H_06 There is proper SOD in place. Invoice in SAP is generated through the following workflow using Sales order reference: Sales order->Marketing finance release the order -> Outbound delivery no->Billing Document->Invoice				<table border="1"> <tr><td>R</td><td>Warehouse Executive</td><td></td></tr> <tr><td>A</td><td>Distillery Manager</td><td></td></tr> <tr><td>C</td><td>Unit Finance</td><td></td></tr> <tr><td>I</td><td>Corporate Commercial</td><td>-</td></tr> </table>	R	Warehouse Executive		A	Distillery Manager		C	Unit Finance		I	Corporate Commercial	-
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	invoice				Invoices are generated at the unit level from where the goods are despatched. Receipt entries are made by the SSC team.				
					OTC_H_02 SAP configuration TAXINN will automatically take GST Rate based on the tax code.				
					OTC_M_04 Once invoice is made nobody can change invoice, but they can cancel the invoice and it will go again in approval mechanism				
					• Price and quantity cannot be modified during invoice generation as it flows directly from Sales order in SAP				
					OTC_L_25 Invoice in SAP is				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
					generated through the following workflow using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.				
					OTC_L_28				
					Invoice accounting is automatically posted in the books of the company on generation of Invoice. The company ensures that all trucks against which invoices have been raised are moved out of the factory on the same date				
					OTC_L_25				
					Invoice in SAP is generated through the following workflow				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
					using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.				
					OTC_M_08				
					GST is applicable currently. Every invoice is made in SAP, which automatically calculates the GST based on the tax code				
					Other Control:				
					System restricts creation of invoice which is greater than sales order quantity.				
					Warehouse executive can raise invoice after Zoral block (Receipt from customer) is				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI								
Collection of Payment	<p>Payment will be received based on agreed days in agreement.</p> <p>If the payment is not made with agreed period, SSC team will escalate to Commercial team to take up the same with customer for early receipt of</p>	Corporate Commercial	Corporate		<p>released by Finance executive in SAP</p> <p>Approval from Commercial Head for cancellation of invoice.</p> <p>Price and quantity as per sale order cannot be modified once the sales order has been authorized by Sales Corporate.</p>												
					OTC_H_06				<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
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	the same.				where the goods are despatched. Receipt entries are made by the SSC team. OTC_H_08 For any write-off of customer balances, it will be initiated by the SSC team based on the debtors aging analysis. This recommendation will be sent to Finance team for confirmation. Approval is given by Finance head and CFO, and SSC passes the entry. In case dispute in approval, the recommendation is further sent to Marketing/commercial team for their input. O2C_L_36 Company accepts payments only through bank transfer or cheque. There is also proper SOD, where SSC team takes care of				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI									
					accounting for receipts and follow up of receivables and sales team does not play role in collection accounting. O2C_L_37 Company accepts payments only through bank transfer or cheque. There is also proper SOD, where SSC team takes care of accounting for receipts and follow up of receivables and sales team does not play role in collection accounting. Dedupe check is made on UTR number basis. Further, periodic bank reconciliation will also throw out collection accounting errors.													
Quantity & Quality assurance	Before lifting the product, quality must be confirmed by Distillery	Unit Distillery – Manager	Unit Distillery						<table border="1"> <tr> <td>R</td> <td>Unit Manager</td> <td>Distillery</td> </tr> <tr> <td>A</td> <td>Unit Head</td> <td></td> </tr> <tr> <td>C</td> <td>Manufacturing Head</td> <td></td> </tr> </table>	R	Unit Manager	Distillery	A	Unit Head		C	Manufacturing Head	
R	Unit Manager	Distillery																
A	Unit Head																	
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	manager.								I Commercial Head
Treatment of Penalty clause in for Non supply as per time lines.	<p>If any reason what so ever; EID could not meet the scheduled timelines and quality of supply to customer as per the agreement</p> <p>Distillery manger, will intimate the same to Commercial Head for seeking his approval for such payment.</p>								R Unit Distillery Manager A Unit Head C Manufacturing Head I Commercial Head

S2 > Value added Products – K-Ash, K-boost, Godavari Gold & Potash derived from molasses

Process Details								
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Plan of estimated production & Sale thereon	<p><u>Approved Business Plan and quarterly estimates as approved by the Senior Leadership Team.</u></p> <p>It is decided on distillery and Cogen production plan.</p> <p>Primarily K-Boost will be sold to cane farmers and some meagre quantity supply to others Traders.</p>	Corporate Commercial	Corporate		<p><u>OIC-L-1</u></p> <p>Annual sales plan is prepared by the Head – Commercial based on production plan received from Corporate Finance team and it is reviewed by CFO,CEO and MD before submission to Senior Leadership Team, BGMC 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>Rolling forecast is also performed on a quarterly basis based on prevailing scenario.</p>		<p>Approved Business plan</p>	<p>R Unit Distillery Head /Plant Head</p> <p>A Head- Commercial & Unit Head</p> <p>C Regional Finance Head</p> <p>I CFO,CEO &/ MD</p>

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	For other customers, sales will happen based on the requirement of customer as and when mutually agreed terms.				OTC-L-2 Annual sales plan is prepared by Head – Commercial and approved by BGMC and Murugappa Board before start of the financial year and circulated to the various department heads.											
Sale Agreement entered with	EID entered into long term agreement with M/s. Coromandel International (CIL) for K-Ash, K-rich and Godavari Gold on principle to principle basis.	Corporate Commercial	Corporate					<table border="1"> <tr> <td>R</td> <td>AM - Commercial</td> </tr> <tr> <td>A</td> <td>GM – Commercial</td> </tr> <tr> <td>C</td> <td>Commercial Head</td> </tr> <tr> <td>I</td> <td>Corporate Finance Team</td> </tr> </table>	R	AM - Commercial	A	GM – Commercial	C	Commercial Head	I	Corporate Finance Team
R	AM - Commercial															
A	GM – Commercial															
C	Commercial Head															
I	Corporate Finance Team															
Arrangement for Transportation	As the sale is on Ex-works, the responsibility of arrangement of Transport will be with customers.	Commercial Team	Corporate					<table border="1"> <tr> <td>R</td> <td>NA</td> </tr> <tr> <td>A</td> <td>NA</td> </tr> <tr> <td>C</td> <td>NA</td> </tr> <tr> <td>I</td> <td>NA</td> </tr> </table>	R	NA	A	NA	C	NA	I	NA
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	Insurance and freight cost will be borne by customer.															
Creation of Contract and Sale Order and release there of	<p>Sale order will be created on then and there.</p> <p>Sale order will be created – Executive Commercial – and release the same by GM-Commercial.</p> <p>(Sale quantity to be decided between Unit Head and GM Commercial – for the supply to farmers and goods not meeting specification quality)</p>	Corporate Commercial	Corporate	VA01 VA02	OTC_H_11 Invoice will be generated based on SO, SAP will not allow any changes to Invoice. For any changes to be made in SO, there is Maker & checker (Marketing/Commercial team will generate SO then that prices will be cross checked by another person with reference to prices approved by HOD, if both tallies then he will approve the SO). Once changes are made to SO, it gets blocked and can be released only after approvals. Invoice cannot be changed once SO is released / approved			<table border="1"> <tr> <td></td> <td>Commercial Executive</td> </tr> <tr> <td>A</td> <td>GM – Commercial</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td>Unit Distillery</td> </tr> </table>		Commercial Executive	A	GM – Commercial	C		I	Unit Distillery
	Commercial Executive															
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					OTC_L_16 Once SO is created, for											

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					any changes done by marketing SO will be blocked automatically. It should be unblocked by SSC team after Proper Approvals so there is Maker- Checker mechanism in place.			
					OTC_L_24 There is clear Segregation of duties, SO will be created at HO after cross checking by SSC, Invoicels generated at Plant level. SAP will not allow to change Invoice whatever in SO will be reflected in Invoice.			
					OTC_L_29 Multiple Invoice for Partial quantities is possible, till Qty in SO will get exhausted. So Creation of duplicate Invoice is not possible in SAP since Invoice is Linked with SO.			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
Price determination	The price will be determined based on the agreement entered with customer. For enquiry based sales will be decided upon mutually agreed upon consent obtained from Commercial Head.	Head Commercial						<table border="1"> <tr> <td>R</td> <td>Manager Commercial</td> <td>-</td> </tr> <tr> <td>A</td> <td></td> <td></td> </tr> <tr> <td>C</td> <td>GM – Commercial</td> <td></td> </tr> <tr> <td>I</td> <td>Commercial Head</td> <td></td> </tr> </table>	R	Manager Commercial	-	A			C	GM – Commercial		I	Commercial Head	
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Creation of Invoicing	Unit warehouse/stores team will generate Invoice.	Unit Distillery – Sales Executive	Unit Distillery		OTC_H_06 There is proper SOD in place. Invoice in SAP is generated through the following workflow using Sales order->Marketing finance release the order -> Outbound delivery no->Billing Document-			<table border="1"> <tr> <td>R</td> <td>Warehouse Executive</td> <td></td> </tr> <tr> <td>A</td> <td>Distillery Manager</td> <td></td> </tr> <tr> <td>C</td> <td>Unit Finance</td> <td></td> </tr> <tr> <td>I</td> <td>Corporate Commercial</td> <td>-</td> </tr> </table>	R	Warehouse Executive		A	Distillery Manager		C	Unit Finance		I	Corporate Commercial	-
R	Warehouse Executive																			
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I	Corporate Commercial	-																		
Cancellation of Invoices	Approval from Commercial Head is obtained through mail for																			

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	cancellation of invoice				<p>>Invoice Invoices are generated at the unit level from where the goods are despatched. Receipt entries are made by the SSC team.</p> <p>OTC_H_02</p> <p>SAP configuration will automatically take GST Rate based on the tax code.</p> <p>OTC_M_04</p> <p>Once invoice is made nobody can change invoice, but they can cancel the invoice and it will go again in approval mechanism</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 <p>OTC_L_25</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p>Invoice in SAP is generated through the following workflow using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.</p> <p>OTC_L_28</p> <p>Invoice accounting is automatically posted in the books of the company on generation of Invoice. The company ensures that all trucks against which invoices have been raised are moved out of the factory on the same date</p> <p>OTC_L_25</p> <p>Invoice in SAP is generated through the following workflow using Sales order reference:</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI	
					<p>:Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.</p> <p>OTC_M_08</p> <p>GST is applicable currently. Every invoice is made in SAP, which automatically calculates the GST based on the tax code.</p> <p>Other Control:</p> <p>System restricts creation of invoice which is greater than sales order quantity.</p> <p>Warehouse executive can raise invoice after Zoral block (Receipt from customer) is released by Finance executive in SAP</p>				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Collection of Payment	<p>Payment will be received based on agreed days in agreement.</p> <p>If the payment is not made with agreed period, SSC team will escalate to Commercial team to take up the same with customer for early receipt of the same.</p>	Corporate Commercial	Corporate		<p>OTC_H_06</p> <p>There is proper SOD in place. Invoice in SAP is generated through the following workflow using Sales order reference: Sales order->Marketing finance release the order -> Outbound delivery no->Billing Document->Invoice</p> <p>Invoices are generated at the unit level from where the goods are despatched. Receipt entries are made by the SSC team.</p> <p>OTC_H_08</p> <p>For any write-off of customer balances, it will be initiated by the SSC team based on the debtors aging analysis. This recommendation will be sent to Finance team for confirmation. Approval is given by Finance head and CFO, and SSC passes the entry.</p>			<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
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					In case dispute in approval, the recommendation is further sent to Marketing/commercial team for their input.			
					O2C_L_36 Company accepts payments only through bank transfer or cheque. There is also proper SOD, where SSC team takes care of accounting for receipts and follow up of receivables and sales team does not play role in collection accounting.			
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					on UTR number basis. Further, periodic bank reconciliation will also throw out collection accounting errors.											
Quantity & Quality assurance	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															
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C	Manufacturing Head															
I	Commercial Head															

S3 > Bagasse's based goods – Pellets & Briquettes.

Process Details

Process Step	Process Description	Performed By	Location	SAP TCod e	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
Plan of estimated production & Sale thereon	<p><u>Approved Business Plan and rolling quarterly estimates as approved by the Senior Leadership Team.</u></p> <p>There is no such plan for pellets and briquettes.</p>	Corporate Commercial	Corporate		<p>OTC-L-1 Annual sales plan is prepared by the Head – Commercial 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. Rolling forecast is also performed on a quarterly basis based on prevailing scenario.</p>				<p>R AGM- Commercial / Distillery Manager A Head- Commercial & Unit Head C Regional Finance Head I CFO,CEO & MD</p>

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					OTC-L-2 Annual sales plan is prepared by Head – Commercial and approved by BGMC and Murugappa Board before start of the financial year and circulated to the various department heads.												
Obtaining Purchase Order	For Go Green Media Purchase order received from both domestic and Export . For pellets purchase order will be thru e-mail confirmation and mail exchange. Most of the communication will be e-mail.	Corporate Commercial	Corporate						<table border="1"> <tr> <td>R</td> <td>GM- VAP</td> </tr> <tr> <td>A</td> <td>Head- 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	GM- VAP	A	Head- Commercial & Unit Head	C	Regional Finance Head	I	CFO/ MD
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Sale of GGM, Pellets & Briquettes.	Condition of sale will depend upon the customer requirement and demand.	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> </table>	R	AGM- Commercial	A	Commercial Head	C	Corporate Finance		
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									I MD and CFO
Arrangement for Transportation	Both the mode of transportation allowed based on condition of sale be in Ex-factory or FOB. In case of FOB, till the port is responsibility of HO-Commercial Team.	Commercial Team	Corporate						R Dy/ Manager Commercial A AGM C Commercial Head I Unit Finance Team
Creation of Contract and Sale Order and release there of	Sale Contract will be created in SAP based on the order confirmed.	Corporate Commercial	Corporate	VA01 VA02	OTC_H_11 Invoice will be generated based on SO, SAP will not allow any changes to Invoice. For any changes to be made in SO, there is Maker & checker (Marketing/Commercial team will generate SO then that prices will be cross checked by another person with reference to			Agreement entered with customer. Invoice in SAP is generated	R Commercial Executive A AGM – Commercial C I Unit Distillery

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
					prices approved by HOD, if both tallies then he will approve the SO). Once changes are made to SO, it gets blocked and can be released only after approvals. Invoice cannot be changed once SO is released / approved				
					OTC_L_16 Once SO is created, for any changes done by marketing SO will be blocked automatically. It should be unblocked by SSC team after Proper Approvals so there is Maker-Checker mechanism in place.				
					OTC_L_24 There is clear Segregation of duties, SO will be created at HO after cross				

Process Step	Process Description	Performed By	Location	SAP Code	IFC Reference	Controlling Entries	Output Documents Generated	RACI								
					checking by SSC, Invoicels generated at Plant level. SAP will not allow to change Invoice whatever in SO will be reflected in Invoice. OTC_L_29 Multiple Invoice for Partial quantities is possible, till Qty in SO will get exhausted. So Creation of duplicate Invoice is not possible in SAP since Invoice is Linked with SO.											
Creation of Invoicing	Invoice raised based on sale order quantity created. E-way bill generated for all such supplies if it is accompanied in moment of goods in motorised carriage.	Unit Distillery – Sales Executive	Unit Distillery		OTC_H_06 There is proper SOD in place. Invoice in SAP is generated through the following workflow using Sales order reference: Sales order->Marketing finance release the order -> Outbound delivery no->Billing			<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> </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															
Cancellation of Invoice:	Cancellation of Invoice:															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
Invoice	Approval from Commercial Head is obtained through mail for cancellation of invoice				Document->Invoice Invoices generated at the unit level from where the goods are despatched. Receipt entries are made by the SSC team. OTC_H_02 SAP configuration TAXINN will automatically take GST Rate based on the tax code. OTC_M_04 Once invoice is made nobody can change invoice, but they can cancel the invoice and it will go again in approval mechanism • Price and quantity cannot be modified during invoice generation as it flows directly from Sales order in SAP OTC_L_25				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					Invoice in SAP is generated through the following workflow using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.				
					OTC_L_28 Invoice accounting is automatically posted in the books of the company on generation of Invoice. The company ensures that all trucks against which invoices have been raised are moved out of the factory on the same date				
					OTC_L_25				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					Invoice in SAP is generated through the following workflow using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.				
					OTC_M_08 GST is applicable currently. Every invoice is made in SAP, which automatically calculates the GST based on the tax code.				
					Other Control: System restricts				

Process Step	Process Description	Performed By	Location	SAP TCod e	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI								
Collection of Payment	<p>All supply will be based on mutually agreed terms of sale.</p> <p>The credit limit approved by Head – Commercial for individual Customer and contract.</p>	Corporate Commercial	Corporate		<p>creation of invoice which is greater than sales order quantity.</p> <p>Price and quantity as per sale order cannot be modified once the sales order has been authorized by Sales Corporate</p>				<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																
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI
					the SSC team. OTC_H_08 For any write-off of customer balances, it will be initiated by the SSC team based on the debtors aging analysis. This recommendation will be sent to Finance team for confirmation. Approval is given by Finance head and CFO, and SSC passes the entry. In case dispute in approval, the recommendation is further sent to Marketing/commercial team for their input.			
					O2C_L_36 Company accepts payments only through bank transfer or cheque. There is also proper SOD, where SSC team			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI
					takes care of accounting receipts and follow up of receivables and sales team does not play role in collection accounting.			
					O2C_L_37			
					Company accepts payments only through bank transfer or cheque. There is also proper SOD, where SSC team takes care of accounting receipts and follow up of receivables and sales team does not play role in collection accounting. Dedupe check is made on UTR number basis. Further, periodic bank reconciliation will also throw out collection accounting errors.			

S4 > By Products – Sledge & Press mud /filter cake, Fly ash& sweet potash

Process Details

Process Step	Process Description	Performed By	Location	SAP TCod	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI								
Plan of estimated production & Sale thereon	As such there is no exclusive yearly plan of manufacture, the same is generated during the manufacture of sugar as inevitable waste.	Corporate Commercial	Corporate		OTC-L1 Annual sales plan is prepared by the Head Commercial 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. A detailed sales planning process is performed during the period November to March for the upcoming			Approved Business plan	<table border="1"> <tr> <td>R</td> <td>Unit Head</td> </tr> <tr> <td>A</td> <td>Head - 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	Unit Head	A	Head - Commercial & Unit Head	C	Regional Finance Head	I	CFO/MD
R	Unit Head																
A	Head - Commercial & Unit Head																
C	Regional Finance Head																
I	CFO/MD																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Accounting Entries	Output Documents Generated	RACI												
					financial year. Rolling forecast is also performed on a quarterly basis based on prevailing scenario. OTC-L-2 Annual sales plan is prepared by Head-Commercial and approved by BGMC and Murugappa Board before start of the financial year and circulated to the various department heads.															
Obtaining Purchase Order	Normally, there is no purchase order system for sale of press mud; however, the press mud will be sold to local farmers on Ex-factory basis considering the moisture level of product.	Corporate Commercial	Corporate					<table border="1"> <tr> <td>R</td> <td>Unit Manager</td> <td>warehouse</td> </tr> <tr> <td>A</td> <td>Head- Commercial & Unit Head</td> <td></td> </tr> <tr> <td>C</td> <td>Regional Finance Head</td> <td></td> </tr> <tr> <td>I</td> <td>CFO/ MD</td> <td></td> </tr> </table>	R	Unit Manager	warehouse	A	Head- Commercial & Unit Head		C	Regional Finance Head		I	CFO/ MD	
R	Unit Manager	warehouse																		
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Process Step	Process Description	Performed By	Location	SAP ICod	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI								
	<p>During the crushing season, the farmers takes material directly from chute which will be at lower price as compared to dried press mud.</p> <p>Sale to non-farmers, the customers will come and approach for Purchase, the unit head will decide the price based on quantity available at yard and quality of press mud.</p>																
Sale of Press mud and Sledge.	Condition of sale will depend upon the customer requirement.	Corporate Commercial	Corporate			Other Control: Tender conditions			<table border="1"> <tr> <td>R</td> <td>GM- 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	GM- Commercial	A	Commercial Head	C	Corporate Finance	I	MD and CFO
R	GM- Commercial																
A	Commercial Head																
C	Corporate Finance																
I	MD and CFO																
Arrangement for Transportation	The condition of sale will be Ex-factory ; hence transportation will be arranged by customers.	Commercial Team	Corporate						<table border="1"> <tr> <td>R</td> <td>Plant – Commercial</td> </tr> <tr> <td>A</td> <td>Unit Head</td> </tr> <tr> <td>C</td> <td>Commercial Head</td> </tr> <tr> <td>I</td> <td>Unit Finance Team</td> </tr> </table>	R	Plant – Commercial	A	Unit Head	C	Commercial Head	I	Unit Finance Team
R	Plant – Commercial																
A	Unit Head																
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Accounting Entries	Output Documents Generated	RACI								
	If at all, to facilitate to such sale, the said transaction cost will be recovered from their supply of cane.															
Creation of Contract and Sale Order and release there of	<p>Sale Contract will be created in SAP as and when.</p> <p>Sale order will be created Executive – CMMD and release of the same will GM-Commercial.</p>	Corporate Commercial	Corporate	VA01 VA02	OTC_H_11 Invoice will be generated based on SO, SAP will not allow any changes to Invoice. For any changes to be made in SO, there is Maker & checker (Marketing/Commercial team will generate SO then that prices will be cross checked by another person with reference to prices approved by HOD, if both tallies then he will approve the SO). Once changes are		<p>Invoice in SAP is generated</p> <p>Agreement entered with customer.</p>	<table border="1"> <tr> <td>R</td> <td>Plant Executive - Distillery</td> </tr> <tr> <td>A</td> <td>Head - Distillery</td> </tr> <tr> <td>C</td> <td>NA</td> </tr> <tr> <td>I</td> <td>NA</td> </tr> </table>	R	Plant Executive - Distillery	A	Head - Distillery	C	NA	I	NA
R	Plant Executive - Distillery															
A	Head - Distillery															
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					made to SO, it gets blocked and can be released only after approvals. Invoice cannot be changed once SO is released / approved				
					OTC_L_16	Once SO is created, for any changes done by marketing SO will be blocked automatically. It should be unblocked by SSC team after Proper Approvals so there is Maker-Checker mechanism in place.			
					OTC_L_24	There is clear Segregation of duties, SO will be			

Process Step	Process Description	Performed By	Location	SAP Code	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI						
					created at HO after cross checking by SSC, Invoiceis generated at Plant level. SAP will not allow to change Invoice whatever in SO will be reflected in Invoice.										
					OTC_L_29	Multiple Invoice for Partial quantities is possible, till Qty in SO will get exhausted. So Creation of duplicate Invoice is not possible in SAP since Invoice is Linked with SO.									
Creation of Invoicing	Invoice raised based on sale order quantity created. E-way bill generated for all such supplies if it is accompanied	Unit Distillery – Sales Executive	Unit Distillery		OTC_H_06	There is proper SOD in place. Invoice in SAP is generated through the			<table border="1"> <tr> <td>R</td> <td>Warehouse Executive</td> </tr> <tr> <td>A</td> <td>Distillery Manager</td> </tr> <tr> <td>C</td> <td>Unit Finance</td> </tr> </table>	R	Warehouse Executive	A	Distillery Manager	C	Unit Finance
R	Warehouse Executive														
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Process Step	Process Description	Performed By	Location	SAP TCod e	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
Cancellation of Invoice.	<p>moment of goods in motorised carriage.</p> <p>Cancellation of Invoice: Approval from Commercial Head is obtained through mail for cancellation of invoice</p>				<p>following workflow using Sales reference: Sales order->Marketing finance release the order -> Outbound delivery no->Billing Document->Invoice Invoices are generated at the unit level from where the goods are despatched. Receipt entries are made by the SSC team.</p> <p>OTC_H_02</p> <p>SAP configuration TAXINN will automatically take GST Rate based on the tax code.</p> <p>OTC_M_04</p>			I	
									Corporate Commercial

Process Step	Process Description	Performed By	Location	SAP TCCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					Once invoice is made nobody can change invoice, but they can cancel the invoice and it will go again in approval mechanism				
					<ul style="list-style-type: none"> Price and quantity cannot be modified during invoice generation as it flows directly from Sales order in SAP 				
					OTC_L_25				
					Invoice in SAP is generated through the following workflow using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence,				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					incorrect invoice cannot be mapped to incorrect sales order. OTC_L_28	incorrect invoice cannot be mapped to incorrect sales order.			
					Invoice accounting is automatically posted in the books of the company on generation of Invoice. The company ensures that all trucks against which invoices have been raised are moved out of the factory on the same date OTC_L_25	Invoice accounting is automatically posted in the books of the company on generation of Invoice. The company ensures that all trucks against which invoices have been raised are moved out of the factory on the same date			
					Invoice in SAP is generated through following workflow using Sales order	Invoice in SAP is generated through the following workflow using sales order			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Reference	Accounting Entries	Output Documents Generated	RACI
						reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order. OTC_M_08 GST is applicable currently. Every invoice is made in SAP, which automatically calculates the GST based on the tax code. Other Control: System restricts creation of invoice which is greater than sales order quantity			

Process Step	Process Description	Performed By	Location	SAP Code	IFC Reference	Accounting Entries	Output Documents Generated	RACI								
					Price and quantity as per sale order cannot be modified once the sales order has been authorized by Sales Corporate											
Collection of Payment	All supply will be based on mutually agreed condition of sale. The credit limit approved by Head – Commercial for individual Customer and contract.	Corporate Commercial	Corporate		OTC_H_06 There is proper SOD in place. Invoice in SAP is generated through the following workflow using order Sales reference: Sales order->Marketing finance release the order -> Outbound delivery no->Billing Document->Invoice Invoices are generated at the			<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
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					unit level from where the goods are despatched. Receipt entries are made by the SSC team.				
					OTC_H_08				
					For any write-off of customer balances, it will be initiated by the SSC team based on the debtors aging analysis. This recommendation will be sent to Finance team for confirmation. Approval is given by Finance head and CFO, and SSC passes the entry. In case dispute in approval, the recommendation is further sent to Marketing/commercial team for their input.				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					O2C_L_36	Company accepts payments only through bank or cheque. There is also proper SOD, where SSC team takes care of accounting for receipts and follow up of receivables and sales team does not play role in collection accounting.			
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Process Step	Process Description	Performed By	Location	SAP TCod e	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					sales team does not play role in collection accounting. Dedupe check is made on UTR number basis. Further, periodic bank reconciliation will also throw out collection accounting errors.				

Bagasse's based goods – Value Added Product e.g. Green Go Media.

Process Details																
Process Step	Process Description	Performed By	Location	SAP TCod e	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI								
Plan of estimated production & Sale thereon	<p><u>Approved Business Plan and rolling quarterly estimates as approved by the Senior Leadership Team.</u></p> <p>There is no such plan for pellets and briquettes.</p>	Corporate Commercial	Corporate		<p><u>OTC-L-1</u> Annual sales plan is prepared by the Head – Commercial 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. Rolling forecast is also performed on a</p>			<table border="1"> <tr> <td>R</td> <td>Vice President-VAP</td> </tr> <tr> <td>A</td> <td>Unit Head</td> </tr> <tr> <td>C</td> <td>Regional Finance Head</td> </tr> <tr> <td>I</td> <td>CFO,CEO & MD</td> </tr> </table>	R	Vice President-VAP	A	Unit Head	C	Regional Finance Head	I	CFO,CEO & MD
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI								
					quarterly basis based on prevailing scenario. OTC-L-2 Annual sales plan is prepared by Head – Commercial and approved by BGMC and Murugappa Board before start of the financial year and circulated to the various department heads.											
Obtaining Purchase Order	For Go Green Media Purchase order received from both domestic and Export . For pellets purchase order will be thru e-mail confirmation and mail exchange. Most of the communication will be e-mail.	Corporate Commercial	Corporate					<table border="1"> <tr> <td>R</td> <td>DGM - VAP</td> </tr> <tr> <td>A</td> <td>Vice President- VAP</td> </tr> <tr> <td>C</td> <td>Regional Finance Head</td> </tr> <tr> <td>I</td> <td>CFO/ MD</td> </tr> </table>	R	DGM - VAP	A	Vice President- VAP	C	Regional Finance Head	I	CFO/ MD
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI												
Sale of GGM,	Condition of sale will depend upon the customer requirement and demand.	Corporate Commercial	Corporate						<table border="1"> <tr><td>R</td><td>DGM- VAP</td></tr> <tr><td>A</td><td>VP - VAP</td></tr> <tr><td>C</td><td>Corporate Finance</td></tr> <tr><td>I</td><td>MD and CFO</td></tr> </table>	R	DGM- VAP	A	VP - VAP	C	Corporate Finance	I	MD and CFO				
R	DGM- VAP																				
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Arrangement for Transportation	Both the mode of transportation allowed based on condition of sale be in Ex-factory or FOB. In case of FOB, till the port is responsibility of HO- Commercial Team.	Commercial Team	Corporate						<table border="1"> <tr><td>R</td><td>Dy/ Manager Commercial</td><td>-</td></tr> <tr><td>A</td><td>AGM Commercial</td><td>-</td></tr> <tr><td>C</td><td>Commercial Head</td><td></td></tr> <tr><td>I</td><td>Unit Finance Team</td><td></td></tr> </table>	R	Dy/ Manager Commercial	-	A	AGM Commercial	-	C	Commercial Head		I	Unit Finance Team	
R	Dy/ Manager Commercial	-																			
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Creation of Contract and Sale Order and release there of	Sale Contract will be created in SAP based on the order confirmed.	Corporate Commercial	Corporate	VA01 VA02	OTC_H_11	Invoice will be generated based on SO, SAP will not allow any changes to Invoice. For any changes to be made in SO, there is Maker & checker (Marketing/Commercial team will generate		<p>Agreement entered with customer. Invoice in SAP is generated</p>	<table border="1"> <tr><td>R</td><td>Plant Executive</td><td>Commercial</td></tr> <tr><td>A</td><td>DGM – VAP</td><td></td></tr> <tr><td>C</td><td>NA</td><td></td></tr> <tr><td>I</td><td>Unit Distillery</td><td></td></tr> </table>	R	Plant Executive	Commercial	A	DGM – VAP		C	NA		I	Unit Distillery	
R	Plant Executive	Commercial																			
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					SO then that prices will be cross checked by another person with reference to prices approved by HOD, if both tallies then he will approve the SO). Once changes are made to SO, it gets blocked and can be released only after approvals. Invoice cannot be changed once SO is released / approved			
					OTC_L_16 Once SO is created, for any changes done by marketing SO will be blocked automatically. It should be unblocked by SSC team after Proper Approvals so there is Maker-Checker mechanism in place.			
					OTC_L_24			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI										
					There is clear Segregation of duties, SO will be created at HO after cross checking by SSC, Invoiceis generated at Plant level. SAP will not allow to change Invoice whatever in SO will be reflected in Invoice. OTC_L_29													
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
Cancellation of Invoice	<p>Cancellation of Invoice: Approval from Commercial Head is obtained through mail for cancellation of invoice</p>				<p>>Marketing finance release the order -> Outbound delivery no->Billing Document->Invoice Invoices are generated at the unit level from where the goods are despatched. Receipt entries are made by the SSC team.</p> <p>OTC_H_02</p> <p>SAP configuration TAXINN will automatically take GST Rate based on the tax code.</p> <p>OTC_M_04</p> <p>Once invoice is made nobody can change invoice, but they can cancel the invoice and it will go again in approval mechanism</p> <ul style="list-style-type: none"> • Price and quantity cannot be modified during invoice generation as it flows 				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					directly from Sales order in SAP				
					OTC_L_25 Invoice in SAP is generated through the following workflow using Sales order reference: :Sales order->Marketing finance clearance->Outbound delivery no->Billing Document->Invoice Hence, incorrect invoice cannot be mapped to incorrect sales order.				
					OTC_L_28 Invoice accounting is automatically posted in the books of the company on generation of Invoice. The company ensures that all trucks against which invoices have been raised are moved out of the factory on the same				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output Documents Generated	RACI
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Collection of Payment	<p>All supply will be based on mutually agreed terms of sale.</p> <p>The credit limit approved by Head – Commercial for individual Customer and contract.</p>	Corporate Commercial	Corporate			<p>Other Control: System restricts creation of invoice which is greater than sales order quantity.</p> <p>Price and quantity as per sale order cannot be modified once the sales order has been authorized by Sales Corporate</p>			<table border="1"> <tr> <td>R</td> <td>DGM-VAP</td> </tr> <tr> <td>A</td> <td>VP- VAP</td> </tr> <tr> <td>C</td> <td>SSC Team</td> </tr> <tr> <td>I</td> <td>Corporate Finance</td> </tr> </table>	R	DGM-VAP	A	VP- VAP	C	SSC Team	I	Corporate Finance
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					goods are despatched. Receipt entries are made by the SSC team.				
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					Approval is given by Finance head and CFO, and SSC passes the entry. In case of dispute in approval, the recommendation is further sent to Marketing/commercial team for their input.				
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output Documents Generated	RACI
					SOD, where SSC team takes care of accounting receipts and follow up of receivables and sales team does not play role in collection accounting.				
					O2C_L_37 Company accepts payments through bank transfer or cheque. There is also proper SOD, where SSC team takes care of accounting receipts and follow up of receivables and sales team does not play role in collection accounting. Dedupe check is made on UTR number basis. Further, periodic bank reconciliation will also throw out collection accounting errors.				

