

**J M Baxi**

# Standard Operating Policy and Procedures

Revenue and Receivables

## Introduction

A **standard operating policy & procedure (SOPP)** is a set of step-by-step activities compiled by an organization to help workers carry out **complex** as well as **standard routine operations**. SOPPs help to achieve **efficiency, quality output and uniformity of performance** while contributing to efforts that lead to **process excellence**.

This SOPP aims to achieve the following objectives:

1. Act as a **guide and reference document** to stakeholders at all levels of the organization
2. Clearly **communicate** activities and help to achieve **consistency** in operational procedures
3. **Create accountability** by assigning responsibilities at each stage of the lifecycle
4. **Aid governance** by documenting **auditable processes** and detailing **control elements** at each stage of the lifecycle.

## What is the Lifecycle and Process Tree?

Each SOPP follows the process tree hierarchy and covers a specific entire process.

- A **process** represents logical grouping of sub processes and provides detail at functional level
- A **sub process** represents grouping of similar activities
- An **activity lists** down specific tasks that have/are measurable, time bound, associated risks, mitigating controls and defined owners

The entire business lifecycle consists of several processes. An SOPP is tasked with the coverage of all sub process and activities applicable to a particular process.

## Who are the Stakeholders for this SOPP?

This stakeholders for this SOPP shall primarily be activity owners and business units.

1. Activity owners (operating units) – Activity owners shall use this SOPP as a reference document while performing their **activities daily**.
2. Business units – Business units shall use the SOPP as a repository of all activities across the lifecycle. This will aid in identifying **process improvement opportunities**.

## Who will use this SOPP?

This SOPP shall be used by stakeholders across the entire organization. Most notable shall be the following:

1. Risk and Governance units – Risk and Governance units shall reference the SOPP to **review existing controls** and test their
2. Auditors – Auditors shall use this SOPP to check **adherence to defined processes** and standards. The SOPP shall help them identify any deviations to defined processes

## How do you read the SOPP?

To read this SOPP, it is essential to understand the **process lifecycle and its coverage**. This SOPP is documented in a **chronological order** in line with the sequence of activities performed by activity owners. Therefore, it should be read as such.

This SOPP also provides references to various **organization level policies, checklists, reports** etc. These have been appropriately **referenced** at applicable activities and attached as Annexures to this SOPP.

Each activity has an activity owner assigned to it. An activity also has the following references against it:

- Performer – Person who will execute the activity.
- Frequency – Each activity has defined period.
- Template – Reference to any template (If Any)
- System / Manual reference – Each activity is performed either manually or rooted through system.

### **Organization structure**

The organization structure defined in the SOPP is the structure defined at the functional level. **'Activity owners'** are defined as those who are responsible for **performing the activity**. **'Business Owners'** are defined as those who have **oversight and ultimate ownership** for the activities.

### **Rules for this SOP**

- SOPP will be reviewed every year and necessary changes if any will be updated.
- Any changes in SOPP will be made by authorized person and approved by xx.

## Document review and approval.

### Revision history

Version	Created By	Document Approved By	Date Approved	Revision

DRAFT

<b>SOPP Number</b>	1	
<b>Applicable Entities</b>	<b>Entity Type</b>	<b>Entity Name</b>
	Container Terminal	<ul style="list-style-type: none"> <li>➤ Vishaka Container Terminal – VCTPL</li> <li>➤ Kandla Container Terminal – KICT</li> <li>➤ Haldia Container Terminal – HICT</li> <li>➤ Tuticorin Container Terminal – TICT</li> <li>➤ Paradip Multipurpose Clean Cargo Terminal – PICT (Container)</li> <li>➤ Nhava Sheva Distribution Terminal – NSDT (Container)</li> </ul>
	Non-Container Terminal	<ul style="list-style-type: none"> <li>➤ Paradip Multipurpose Clean Cargo Terminal – PICT (Cargo)</li> <li>➤ Nhava Sheva Distribution Terminal – NSDT</li> <li>➤ Rozi Bulk Terminal - RICT</li> </ul>
	ICD and CFS	<ul style="list-style-type: none"> <li>➤ Delhi Inland Cargo Terminal – DICT</li> <li>➤ Vishaka Multipurpose Cargo Terminal – VCTCFS</li> <li>➤ Mumbai Container Freight Station - MICT</li> </ul>
	Logistics	<ul style="list-style-type: none"> <li>➤ Rail Logistics</li> </ul>
<b>Process Owner</b>	Head of Finance	
<b>IT Applications</b>	<b>Entity Name</b>	<b>System</b>
	VCTPL; VCTCFS; PICT; HICT; NSDT; KICT; TICT; MICT; DICT	SAP Hana
	PICT; HICT; NSDT	Infyz – Itoms
	VCTPL	Navis N4
	KICT; TICT	TCS – DynaPort
	VCTCFS	lportman

<b>SOPP Number</b>	1	
<b>Applicable Entities</b>	<b>Entity Type</b>	<b>Entity Name</b>
	Container Terminal	<ul style="list-style-type: none"> <li>➤ Vishaka Container Terminal – VCTPL</li> <li>➤ Kandla Container Terminal – KICT</li> <li>➤ Haldia Container Terminal – HICT</li> <li>➤ Tuticorin Container Terminal – TICT</li> <li>➤ Paradip Multipurpose Clean Cargo Terminal – PICT (Container)</li> <li>➤ Nhava Sheva Distribution Terminal – NSDT (Container)</li> </ul>
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	Logistics	<ul style="list-style-type: none"> <li>➤ Rail Logistics</li> </ul>
<b>Process Owner</b>	Head of Finance	
	<div>MICT</div> <div>RICT</div>	<div>MAG</div> <div>Tally ERP 9</div>
<b>Guidelines / Policy reference</b>		
<b>SOPP Cross References</b>		

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## Abbreviations and Definitions

Abbreviations	Details
BD	Business Development
CFS	Container Freight Station
COE	Chief Officer Excellence
COO	Chief Operating Officer
CRF	Customer Registration Form
DC	Delivery Challan
DGM/ AGM	Deputy/ Assistant General Manager
DOA	Delegation of Authority
DPR	Down Payment Receipt
DTR	Daily Terminal report
EBITA	Earnings Before Interest, Taxes, and Amortization.
EC	Executive Committee
F&A	Finance and Accounts
FY	Financial Year
FDS	Final Delivery System
GM	General Manager
GRN	Goods Receipt Note
HDC	Haldia Dock Complex
HO	Head Office
HOD	Head of Department
ICD	Inland Container depot
IRN	Invoice Reference Number
KPI	Key Performance Indicators
KYC	Know your customer
LEO	Let Export Order
LOA	Letter of Award
MDM	Master Data Management
MIS	Management Information
MLP	Minimum Level Productivity
MSME	Micro, Small, and Medium Enterprises
OOC	Out of Charge
OEM	Original Equipment Manufacturer
PAT	Profit after Tax
SRM	Supplier Relationship Management
SSR	Special Service request
SOF	Statement of Facts
SD	Security Deposit
SB	Shipping Bill
TAMP	Tariff Authority for Major Ports
TH	Terminal Head
TMS	Transport Management system
TOS	Terminal operating System
TSA	Transition Service agreement
VIA	Vessel Inducement Agreement
VP	Vice President



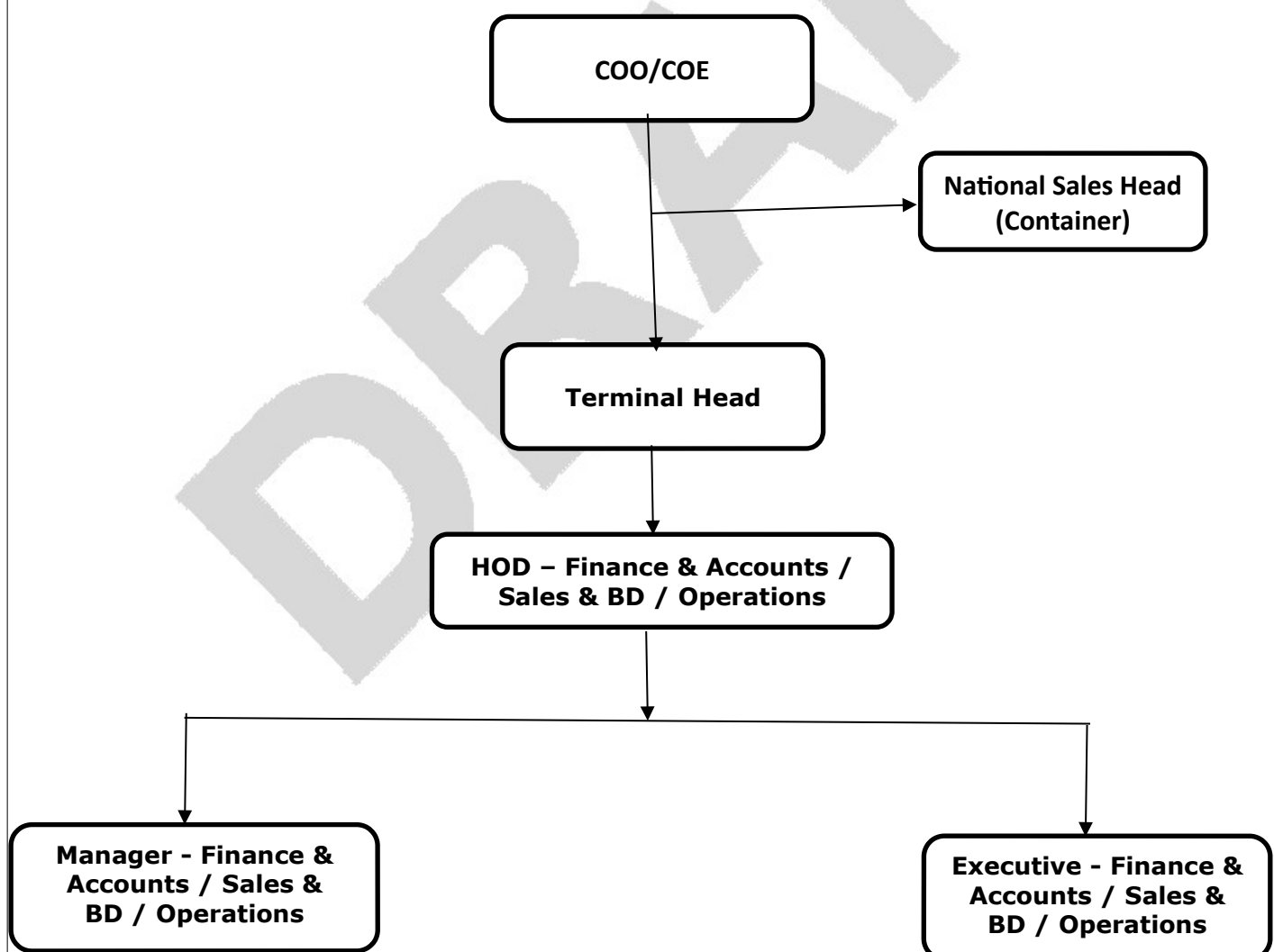
## Executive Summary

A Revenue SOPP outlines the steps and guidelines for managing and collecting income within an organization. It ensures consistency in invoicing, fee collection, and financial reporting. The SOPP helps streamline processes, reduce errors, and ensures compliance with financial policies, supporting accurate revenue tracking and accountability.

The Revenue SOPP aims to:

- Standardizes the process for invoicing and collecting revenue.
- Ensures accuracy and consistency in financial transactions.
- Establishes clear guidelines for revenue recognition and reporting.
- Reduces errors and discrepancies in income management.
- Promotes timely collection of payments and outstanding balances.
- Enhances transparency and accountability in financial operations.
- Ensures compliance with internal financial policies and external regulations.
- Streamlines communication between departments involved in revenue processes.
- Provides a clear framework for tracking and auditing revenue.

## Organization Structure



**Entity Designations:**

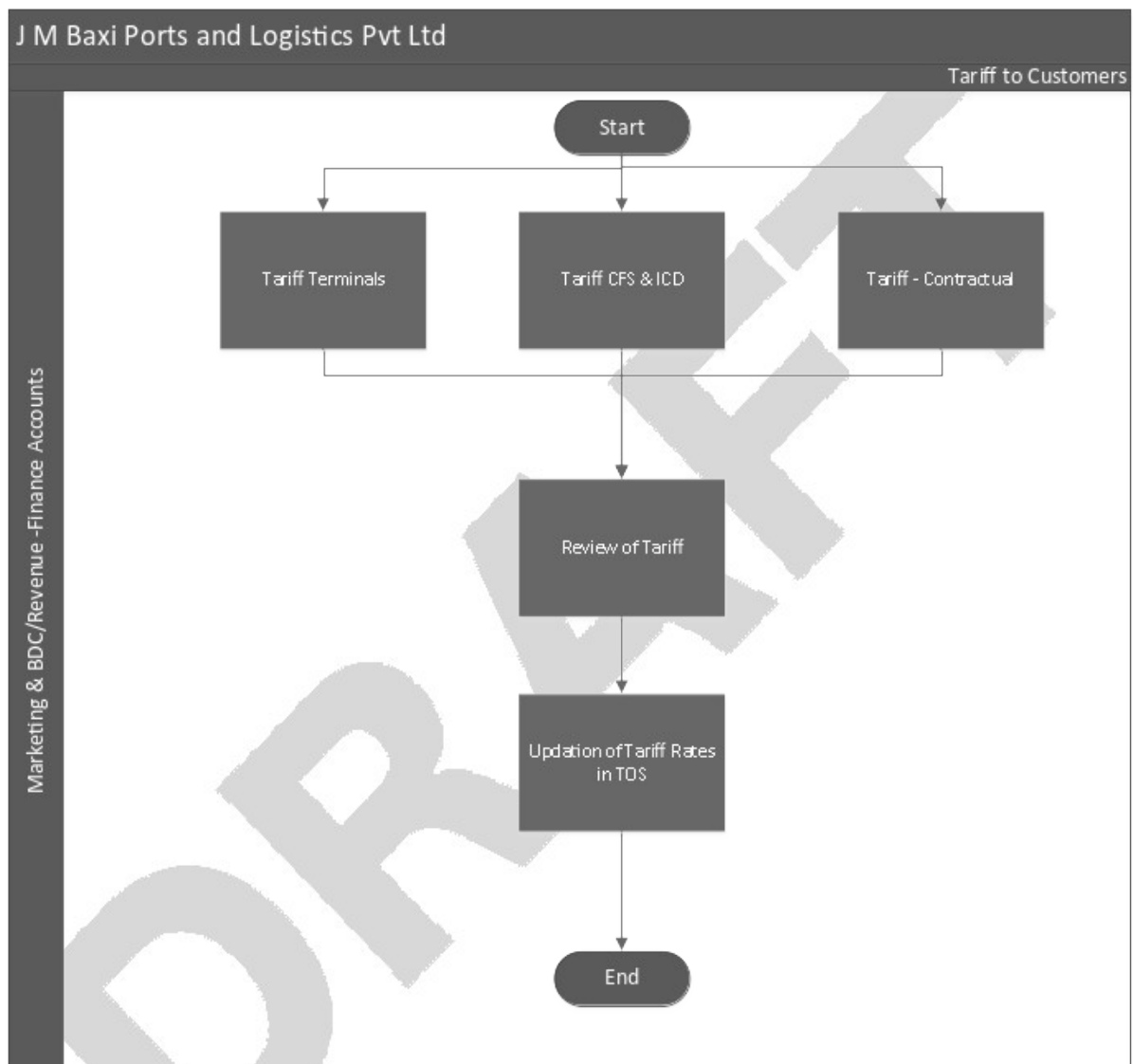
Entity Actual Designations	Role	Level
Executive/ Sr. Executive	Executive	L1
Dy. Manager/Manager/ Sr. Manager/ GM	Manager	L2
HOD	User HOD/ Procurement HOD	L3
Terminal Head/ Business Head	Terminal Head/ Business Head	L4

**Corporate Accounts Designations:**

Entity Actual Designations	Role	Level
Sr. VP Commercial	HOD – Commercial	L5
VP / Senior VP / CFO (Responsible for the respective function)	HOD -Function	L5
COO / COE	Chief Operating Officer / Chief Operating Excellence	L6
MD	Managing Director	L7

## 1. Tariff to Customer

### Process Flow



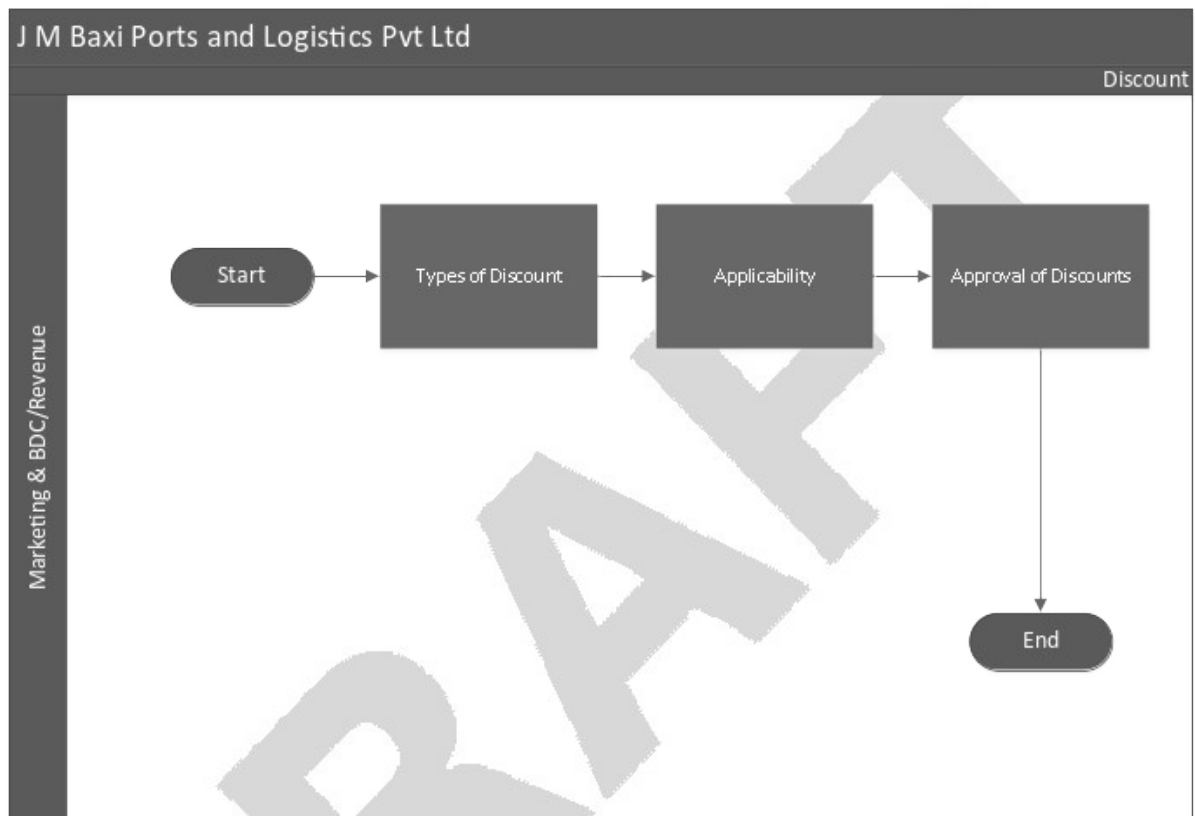
## Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<p><b>1.1 Tariff Terminals: (Container / Non-container)</b></p> <p>In case of ports governed by Tariff Authority for major ports (TAMP), rates are notified every year.</p> <p><i>Implementation of Notified Tariff (Regulated):</i></p> <p>For applying for revision of Tariff /scale of rates that are notified in the official Gazette by TAMP, Terminal Head / Business Head reviews and same is implemented by National Sales Head and COO/COE (<i>Applicable to VCTPL T1/T2, KICT, PICT</i>).</p> <p><i>Implementation of Market Driven Tariff (Non-regulated):</i></p> <p>Terminal Head / Business Head ascertains the tariff and is approved by National Sales Head &amp; COO/COE.</p> <p><i>Refer DOA (Applicable to NSDT, TICT)</i></p>	Terminal Head / Business Head	National Sales Head & COO/COE	Annual	Manual
<p><b>1.2 Tariff CFS &amp; ICD</b></p> <p>The rates from time to time are initiated by Terminal Head / Business Head and approved by National Sales head and COO/COE.</p> <p><i>Refer DOA (Applicable to MICT- CFS, VCT-CFS, DICT -ICD, Rail)</i></p>	HOD - Corporate Finance & Accounts	National Sales Head & CFO	Annual	Manual
<p><b>1.3 Tariff - Contractual</b></p> <p>Based on agreed contract HOD - Sales &amp; BD/Terminal Head finalizes the tariff and routes to approval to National Sales Head and COO/COE</p>	HOD – Sales & BD/Terminal Head	National Sales Head & COO/COE	Annual	Manual

<i>(Applicable to HICT, Rozi)</i>				
<b>1.4 Updation of Tariff Rates in TOS</b>  HOD – Sales & BD updates the tariff rates in TOS and the same is approved by HOD – Finance & Accounts.  <i>Refer DOA</i>	<b>HOD – Sales &amp; BD</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>

## 2. Discounts

### Process Flow



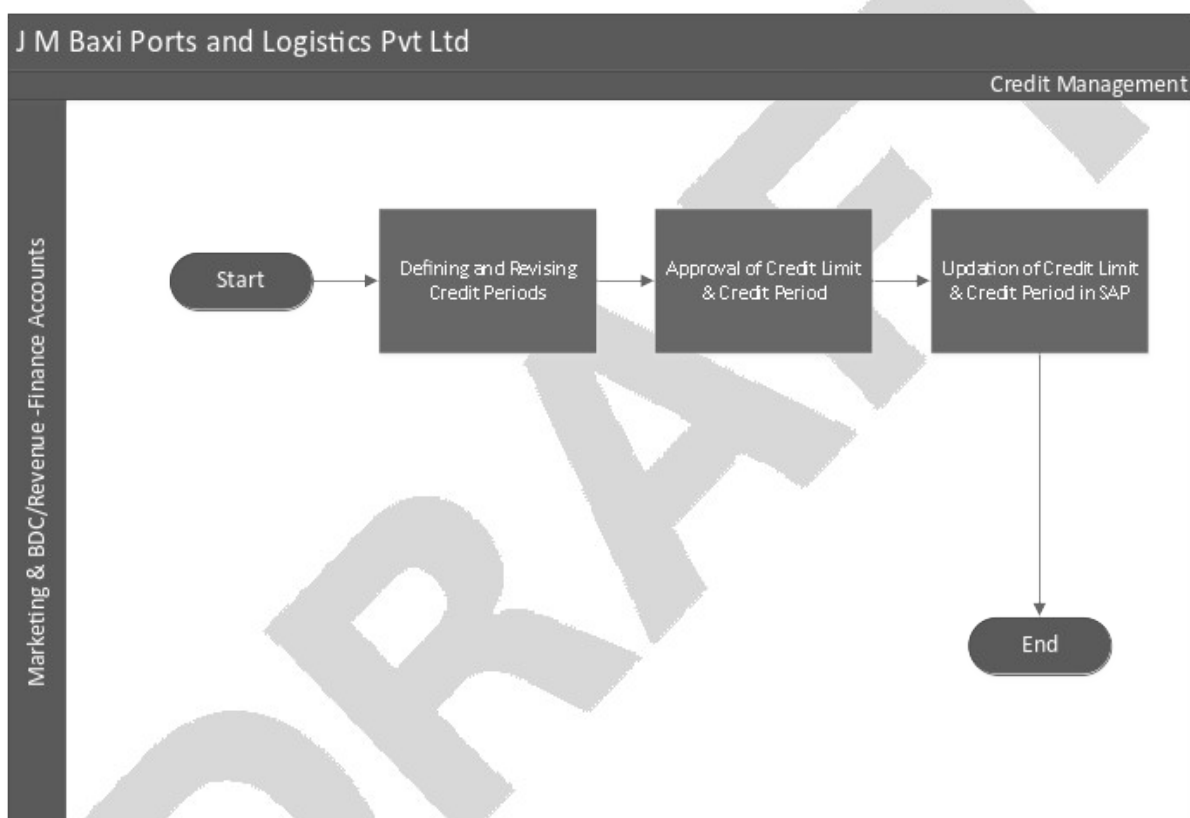
### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>2.1 Tyes of Discounts</b>  There are two types of discounts:  1. <i>Rate discounts</i> - In case of rate discounts, invoice is generated on net rate basis in SAP integration and accounted at the time of billing.  2. <i>Volume discounts / Incentives</i> - In case of volume discount, Incentives invoices are raised on	HOD – Sales & BD	Terminal Head	As and When	System / Manual

TAMP tariff and credit/debit note is issued separately for volume rebate amount as per the agreement terms.				
<b>2.2 Applicability of Discounts</b>  The applicable discounts are finalized and are agreed with customer either as short-term commercials or long-term contracts and routed for approval.	HOD – Sales & BD	Terminal Head	As and When	Manual
<b>2.3 Approval of Discounts - Container</b>  <i>Short term commercials (ICD &amp; CFS):</i>  Short-term commercials are agreed between the customer and HOD - Sales & BD & Terminal Head / Business Head and are approved by National Sales Head.  <i>Long Term Contracts (ICD, Rail, CFS, Container &amp; Non-Container):</i>  All long-term contracts are agreed between the customer and HOD - Sales & BD, Terminal Head / Business Head and are approved by National Sales Head and COO/COE.  Refer DOA	Executive – Sales & BD	HOD – Sales & BD	As and When	Manual
<b>2.4 Approval of Discounts – Non-Container</b>  All contracts are agreed between the customer and HOD – Finance & Accounts, Terminal Head / Business Head and are approved by COE.  In case of PICT, all contracts are agreed between the customer and HOD – Sales & BD, Terminal Head and are approved by COE.  Refer DOA	Executive – Sales & BD / Finance & Accounts	Terminal Head	As and When	Manual

### 3. Credit Management

#### Process Flow



#### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>3.1 Defining Credit Periods and Limits:</b>  The credit period & limit for customers is determined based on business relationship and volume potential. EXEC / MANAGER – Sales & BD / Finance & Accounts consults HOD – Sales & BD /	Executive / Manager - Sales & BD / Finance & Accounts	Terminal Head	As and when	Manual



Finance & Accounts classifies customers and ascertains the appropriate credit period which is then routed for approval as per DOA.  <i>Refer DOA</i>				
<b>1</b> <b>2</b> <b>3</b> <b>3.1</b> <b>3.2</b> <b>3.3 Approval of Credit Limit &amp; Credit Period</b>  The assigned credit limit and credit period are routed for approval via email to National Sales Head and/ or COO/COE  <i>For Any waiver/updation of credit period/limit initially agreed, exceptional approval from Terminal Head/Business Head and National Sales Head or COE (Non – Container) is required.</i>  <i>Refer DOA</i>	National Sales Head and/or COO/COE	-	As and when	Manual
<b>3.4 Updation of Credit Limit &amp; Credit Period in SAP</b>  Once approved, EXEC – Finance & Accounts updates credit limit & Credit period in SAP	Executive – Finance & Accounts	HOD – Finance & Accounts	As and when	System
<b>4</b>				

## 4. Advance/Security Deposit from Customer

### Process Flow



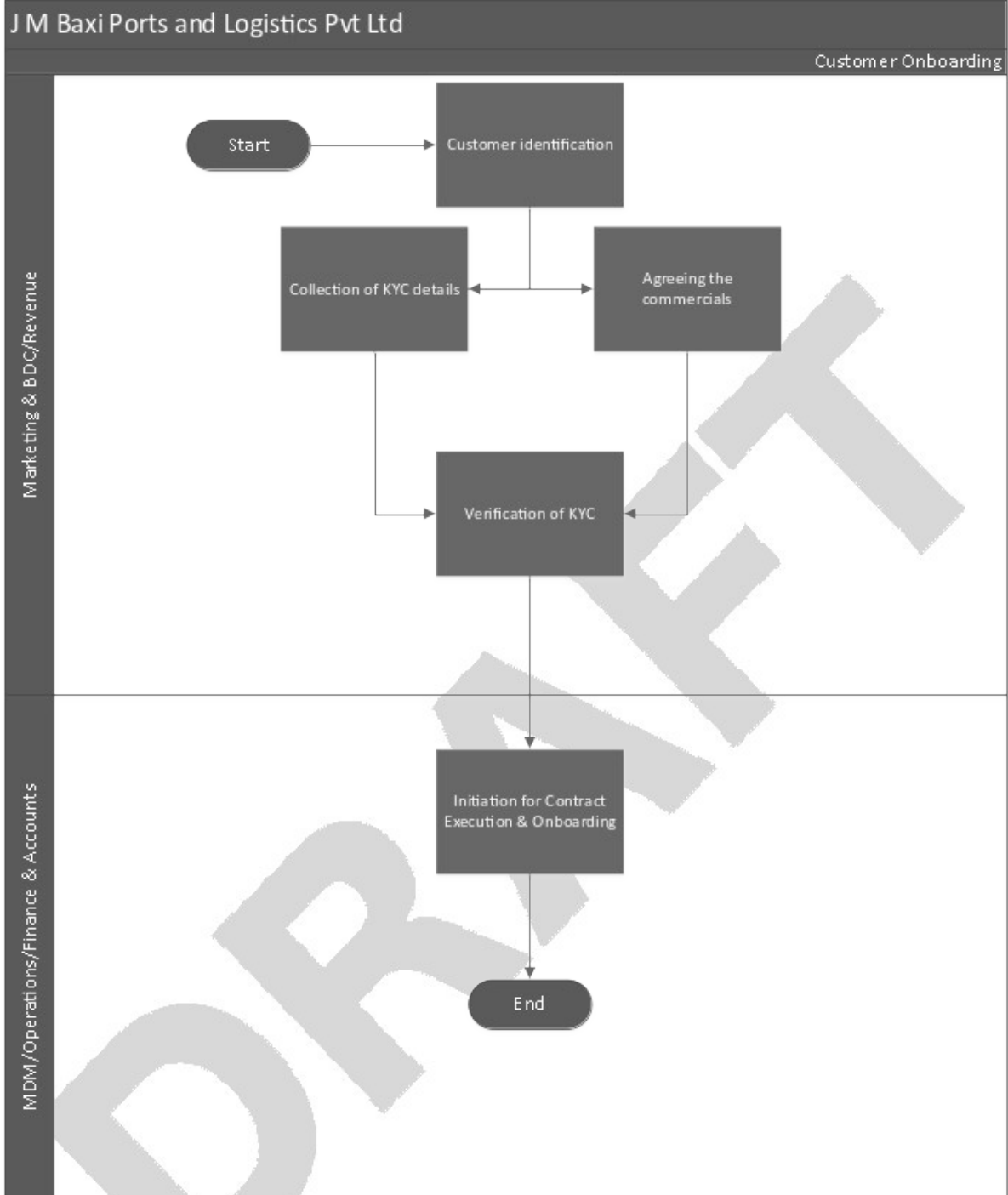
### Process Narrative

Description	Responsibili	Accountabi	Frequen	Syste
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	ty			Manu al
<b>4.1 Advances and Security Deposits/Waiver</b> Advance/Security deposit is determined by HOD - Sales & BD and communicated to HOD - Finance & Accounts after the approval from Terminal head and National Sales Head.  <i>For Any waiver of security deposit initially agreed, exceptional approval from Terminal Head/Business Head and National Sales Head is required.</i>  <i>Refer DOA</i>	HOD – Sales & BD	Terminal Head	As and when	Manu al
<b>4.2 Raising of Proforma Invoice – Advances</b> For any advance receivable, EXEC - Sales & BD team communicates the details via mail to finance team. Proforma invoice is created by the EXEC – Finance & Accounts manually based on the agreement/commercials.	Executive - Finance & Accounts	HOD - Finance & Accounts	As and when	Manu al
<b>4.3 Accounting of Security Deposit &amp; Advances</b> EXEC - Finance & Accounts shares the duly filled form/Proforma Invoice with the customer and does the accounting for the same. Security deposit & Advance is accounted only after the same is reflected in bank statement.	Executive- Finance & Accounts	HOD - Finance & Accounts	As and when	Syste m

## **5. Customer Onboarding**

### **Process Flow**



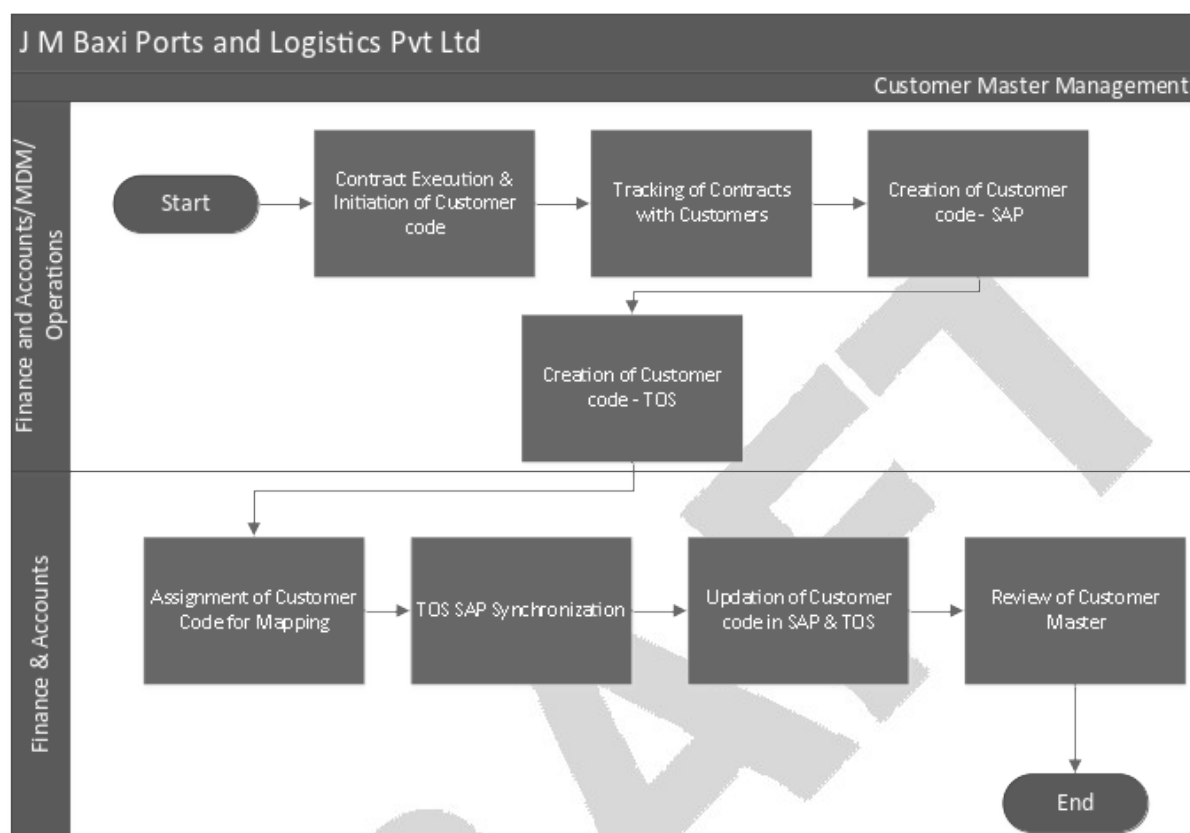
## Process Narrative

Description	Responsibili	Accountabi lity	Frequen cy	Syste m /
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	ty			Manu al
<b>5</b> <b>5.1 Customer identification</b> MANAGER/HOD- Sales & BD identifies potential new customers as per the sales planning strategies incorporated and through market research	Manager/ HOD- Sales & BD	Terminal Head / Business Head	As and when	Manu al
<b>5.2 Agreeing the Commercials</b> Based on the discussion and negotiations with customers, HOD - Sales & BD / Finance & Accounts finalizes the commercials with the customer and routes the same for approval  <i>Refer DOA</i>	HOD- Sales and BD / Finance & Accounts	Terminal Head / Business Head	As and when	Manu al
<b>5.3 Collection of KYC details</b> EXEC - Sales & BD collects the KYC details such as PAN, GST certificate, Importer/Exporter Certificate, COI, MOA, and AOA etc. along with the Customer registration form (CRF) from the customer over email	Executive - Sales & BD	HOD- Sales & BD	As and when	Manu al
<b>5.4 Verification of KYC details</b> HOD - Sales and BD reviews and verifies the following documents and initiates process of customer code creation: 1) Approved Registration form (CRF) 2) KYCs Details (Mail, PAN, GSTN, CIN etc.)	HOD -Sales & BD	Terminal Head / Business Head	As and when	Manu al
<b>5.5 Initiation for Contract Execution &amp; Onboarding</b> HOD – Sales & BD sends the completed CRF via email to the Terminal Head / Business Head for initiation of Contract and onboarding.	HOD – Sales & BD	Terminal Head / Business Head	As and when	Manu al

## 6. Customer Master Management

### Process Flow



### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>6.1 Contract Execution &amp; Initiation of Customer Code</b>  HOD – Finance & Accounts / Sales & BD finalizes the agreement and shares with Legal team for vetting. Agreement will be signed as per the authorized signatories appointed as per the Board resolution.  Terminal Head assigns HOD - Operations and MDM for the creation of the customer code in TOS and SAP respectively  <i>Refer DOA</i>	HOD – Finance & Accounts / Sales & BD	Terminal Head / Business Head	As and when	Manual
<b>6.2 Tracking of Contracts with customers</b>	Executive –	HOD –	As and	Manual

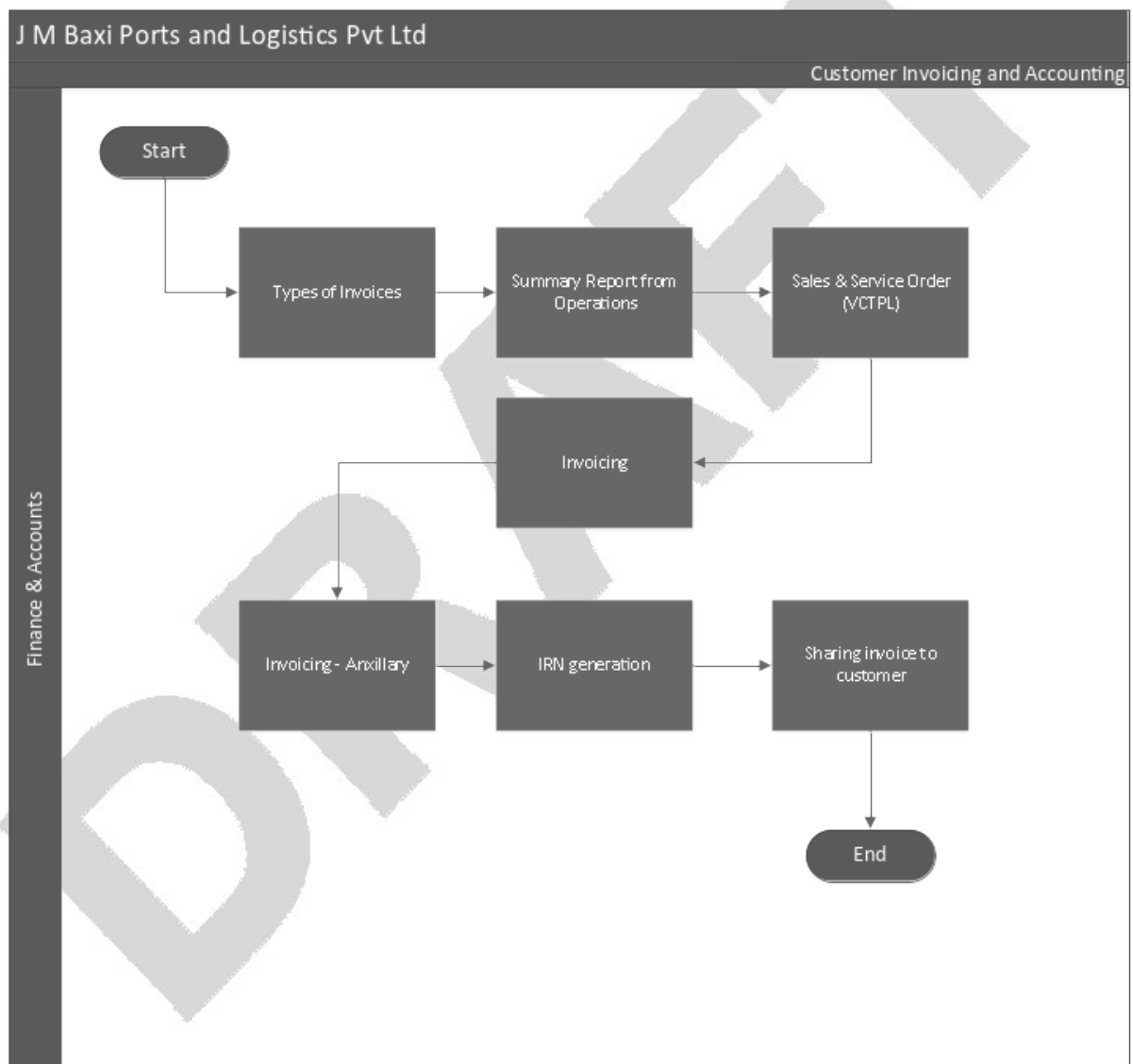
EXEC – Finance & Accounts maintains a tracker of contracts with customers.	Finance & Accounts	Finance & Accounts	when	I
<b>6.3 Creation of Customer code – SAP</b>  Exec – MDM creates the customer code in SAP and shares it with the Finance team via email. For existing customers, the same code is extended.  <i>In case of ICD &amp; CFS Exec - Finance &amp; Accounts creates the customer code in SAP and HOD - Finance &amp; Accounts reviews the same.</i>	Executive – MDM	HOD - Finance & Accounts	As and When	System
<b>6.4 Creation of Customer code - TOS</b>  Based on the received details, EXEC – Operations creates the customer code in TOS and shares it with the EXEC – Finance & Accounts once the creation is complete.	Executive – Operations	HOD – Operations	As and When	System
<b>6.5 Assignment of Customer Code for Mapping</b>  Upon receiving confirmation from the MDM team for the creation of the customer code in SAP and from the operations team for TOS, the task is assigned to the EXEC - Finance to map the code in TOS.	Executive - Finance & Accounts	HOD - Finance & Accounts	As and When	Manual
<b>6.6 TOS SAP Synchronization</b>  EXEC – Finance & Accounts links the billing codes (TOS Code) to the customer code (SAP Code), which is then connected to the revenue code in SAP through backend integration.	Executive - Finance & Accounts	HOD - Finance & Accounts	As and When	System
<b>6.7 Updation of Customer Master in SAP</b>  If any changes are required to the Customer Master in SAP, EXEC – Finance & Accounts sends an email to the MDM team after obtaining approval as per the DOA.  <i>Refer DOA</i>	Executive – Finance & Accounts	HOD - Finance & Accounts	As and When	Manual
<b>6.8 Updation of Customer Master in TOS</b>  Exec-MDM confirms the updation of Customer Master, Exec –Operations updates the same in TOS.  <i>Refer DOA</i>	Executive - Operations	HOD – Operations	As and When	System



<p><b>6.9 Review of Customer Master</b></p> <p>On a quarterly basis, the MANAGER – Finance &amp; Accounts reviews the customer master.</p> <p>Whenever updates or deletions are needed, these changes are discussed with the HOD – Finance &amp; Accounts. Customer inactive for more than 2 years are blocked upon review.</p>	<p><b>Manager – Finance &amp; Accounts</b></p>	<p><b>HOD - Finance &amp; Accounts</b></p>	<p><b>Quarterly</b></p>	<p><b>Manual</b></p>
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## 7. Customer Invoicing and Accounting

### Process Flow



## Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<p><b>7.1 Types of Invoices</b></p> <p>Below are the major heads of revenue for Non – Container, Container, ICD &amp; CFS and Rail:</p> <p><b>Non-Container (PICT, NSDT, Rozi)</b></p> <ul style="list-style-type: none"> <li>- Cargo Handling</li> <li>- Rail Handling</li> <li>- Ground rent and storage income</li> <li>- Equipment Hire</li> <li>- Hatch Cover</li> </ul> <p><b>Container (VCTPL, KICT, TICT, HICT, PICT, NSDT)</b></p> <ul style="list-style-type: none"> <li>- Cargo Handling</li> <li>- Rail Handling</li> <li>- Ground rent and storage income</li> <li>- Equipment Hire</li> <li>- Hatch Cover</li> <li>- Auction Income</li> </ul> <p><b>CFS &amp; ICD (VCTPL - CFS, MICT, DICT)</b></p> <ul style="list-style-type: none"> <li>- Ground rent and storage income</li> <li>- Road Transportation</li> <li>- Auction Income</li> </ul> <p><b>JMBPL - Rail</b></p> <ul style="list-style-type: none"> <li>- Rail freight</li> <li>- Cargo Handling</li> </ul>	Executive – Finance & Accounts	HOD – Finance & Accounts	As and when	Manual
<p><b>7.2 Final Vessel Summary Report - (VCTPL, KICT, TICT)</b></p> <p>EXEC - Operations / Documentation Team provides the report to the EXEC / MANAGER -</p>	Executive – Operations	HOD – Operations	As and when	Manual

Finance & Accounts once the vessel departs from the port and on the completion of services. EXEC /MANAGER - Finance & Accounts ensures that billing is completed within one business day.				
<b>7.3 Final Vessel Summary Report – HICT</b>  At the end of month, EXEC- Operations prepares consolidated Minimum level Productivity ("MLP") and monthly vessel-wise summary. Post review from Terminal Head, shared to Shipping and cargo handling department of Haldia Dock Complex ("HDC") for certification. The certified copies are shared with Finance team for invoicing.	Executive – Operations	HOD – Operations	As and when	Manual
<b>7.4 Shipping Bill Report – VCTCFS</b>  EXEC/MANAGER - Documentation provides the Shipping Bill copies after containers gate out in case of Export and destuffing or FDS delivery in case of imports. The finance processes the final billing bases the details received from documentation team and detailed captured in the Iportman. Monthly, operations report is shared by the operations team, The MANAGER - Finance & Accounts verifies the SAP and operations report to ensure no billing/ revenue is skipped from being recorded.	Executive /Manager – Operations	HOD – Operations	As and when	Manual
<b>7.5 Shipping Bill Report – MICT</b>  <i>In case of Imports:</i> - "Gate Pass" towards moving the cargo/container outside of CFS is issued to the customer/CHA by the Import Operations team only if the dues have been cleared & the customer submits the receipt as proof of payment.  <i>In case of Exports:</i> - Invoice Pending report is generated from TOS which lists out the details of containers/cargo that have been issued "Gate-in" at the port, but invoice has not been raised towards the same so far. MANAGER - Finance & Accounts ensures that the invoice is raised towards the same.	Executive /MANAGER– Operations	HOD – Operations	As and when	Manual
<b>7.6 Cargo Dispatch &amp; Equipment Hire Report – Rozi</b>	Executive /Manager–	HOD – Operations	As and when	Manual

On discharge of Cargo, EXEC/MANAGER - Operations shares the Cargo dispatch report certificate for Tons Handled based on the daily vessel report and barge report submitted by the sailor. The final certificate is verified and approved by the Business Head. The Certificate and Cargo dispatch report is forwarded to finance department for invoicing.	Operations			
<b>7.7 Sales/Service Order - VCTPL Only</b>  <i>Sales Order:</i>  For Handling charges, EXEC - Finance & Accounts generates Sales order in SAP from interface between TOS to SAP on entering the VIA number/Train number. The details in auto generated sales order are verified by MANAGER - Finance & Accounts with the Vessel Summary received/Train Handling summary received from the Planning/ documentation and sales order is finalized. Rate is automatically captured from the system and amount gets calculated.  <i>Service Order:</i>  For storage charges, EXEC - Finance & Accounts extracts the storage list from the TOS, and a service order is created in SAP. This service order is then verified by the MANAGER - Finance & Accounts, after which the invoice is generated.	Executive – Finance & Accounts	HOD – Operations	As and when	Manual
<b>7.8 Daily Terminal Report (DTR) - PICT, NSDT</b>  EXEC - Operations shares Daily Terminal report (DTR) with EXEC - Finance & Accounts which includes details of vessels that sailed in the last 24 hours. Statement of Facts (SOF) can be downloaded from the TOS to ascertain quantity of cargo handled.	Executive – Operations	HOD – Operations	As and when	Manual
<b>7.9 Cargo Movement / Daily Terminal Report (DTR) - DICT, Rail</b>  EXEC - Operations shares Cargo Movement / Daily Terminal report (DTR) with EXEC -	Executive – Operations	HOD – Operations	As and when	Manual

Finance & Accounts which includes details of cargo handled. Based on which EXEC – Finance & Accounts raise invoice in TOS.				
<b>7.10 Invoicing – VCTPL</b>  EXEC/MANAGER - Finance & Accounts cross-checks the data and synchronizes it with IT. In SAP, data is extracted from Navis N4 using the VIA number, and vessel details such as berthing and sailing dates are entered. Any discounts applicable as per the agreement are adjusted to the customer and the Invoice will be released from Sales Order. Any discounts to customers are pre-approved as per the DOA. The Invoices are sent to HOD - Finance & Accounts for authorization & digital signature. After authorization the Invoices get posted automatically in the SAP system.	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>
<b>7.11 Invoicing - KICT &amp; TICT</b>  EXEC/MANAGER - Finance & Accounts based on the email received from the operations generates the Invoice in TOS that is integrated with SAP, certain charges such as shoe bin, gangway, shutout, and MUC are manually billed by the finance team based on TDR or system reports. For import containers, billing is processed after the containers leave the port premises, with shutout details reflected in the Terminal Operating System (TOS).	<b>Executive / Manager – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>
<b>7.12 Invoicing - HICT</b>  EXEC/ MANAGER – Finance & Accounts prepares the invoice in excel file based on certified copies. The invoice is reviewed and approved by Terminal Head after verifying the quantity and rates and then manually submitted to the Plant and Equipment department of HDC along with supporting documents. Exec - Finance & Accounts parks the entry in the system and HOD - Finance & Accounts posts the same. The Operations Department submits the Final Vessel Summary (Import/Export Voyage) to the Finance & Accounts team within six hours of vessel departure. MANAGER – Finance &	<b>Executive / Manager – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>

Accounts typically completes the invoicing by the next working day after receiving the details. For import containers, billing is processed after the containers leave the port premises, with shutout details reflected in the Terminal Operating System (TOS).				
<b>7.13 Invoicing - Rozi</b>  EXEC/MANAGER - Finance & Accounts verifies the cargo dispatch report with customer's mail of barges confirmed for billing before processing the invoice and prepares the invoice in tally basis the report and rate as per contract. The final invoice is verified by the HOD - Finance & Accounts basis the supporting's received from operations. For Equipment Hire, invoicing is done 2-3 times a week by EXEC - Finance & Accounts based on the reports are submitted by the operations at the end of each rake (Goods Train) departure within 1-2 days of departure.	<b>Executive / Manager – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>
<b>7.14 Invoicing - VCTCFS</b>  <i>Storage Charges:</i> Storage charges are billed based on date of gate in and date of gate out basis the details captured in Iportman. EXEC/MANAGER- Finance & Accounts verifies the Performa invoice basis the documents received and inputs the details for manual billing such as additional diesel, etc. The final invoice generated is verified and confirmed by Manager - Finance & Accounts (VCTCFS) in Iportman.  <i>Container billing:</i> The documentation team provides the finance team the SB copies after containers gate out in case of Export and destuffing or FDS delivery in case of imports. MANAGER- Finance & Accounts (VCTCFS) processes the final billing bases the details received from documentation team and detailed captured in the Iportman. The final invoice generated is verified by MANAGER/HOD - Finance & Accounts and confirmed by MANAGER - Finance & Accounts (VCTCFS) in Iportman. The invoice once confirmed in Iportman is auto updated in SAP	<b>Executive / Manager – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>

and entry is posted through a click button in SAP by the MANAGER - Finance & Accounts				
<p><b>7.15 Invoicing - MICT CFS</b></p> <p><i>In case of Imports:</i> - Billing is done only once the Customs issues "Out of Charge" w.r.t. the specific container/cargo. The Invoicing team raises the invoice in line with confirmation received from Sales team (w.r.t. applicability of General or Special tariff).</p> <p><i>In case of Exports:</i> - Billing is done only after "Gate-in" happens of the container in the respective port. This gets reflected on the online portal of the respective port. Further, the Export team updates data w.r.t "Special Service Request" i.e. Lashing, Choking, Special Equipment used, Palletization, Fumigation in CFS MAG.</p> <p>MANAGER - Finance &amp; Accounts raises the invoice in line with confirmation received from HOD - Sales &amp; BD (w.r.t. applicability of General or Special tariff).</p> <p>Billing towards other cases of revenue like Miscellaneous/Empty Yard etc. done as per mail received from concern department (e.g. Details of penalties levied, if any, is received from Operations team)</p>	Executive – Finance & Accounts	HOD – Finance & Accounts	As and when	System
<p><b>7.16 Invoicing - PICT / NSDT</b></p> <p><i>Handling charges:</i></p> <p>EXEC / MANAGER - Operations shares Daily Terminal report (DTR) with EXEC - Finance &amp; Accounts which includes details of vessels that sailed in the last 24 hours.</p> <p>For the quantity handled, EXEC - Finance &amp; Accounts downloads the Statement of Facts (SOF) from the TOS. The rate is automatically pulled from the system, and the amount is calculated accordingly.</p> <p>Using the information from the DTR and SOF, the invoice is generated in TOS.</p> <p><i>Berth Hire Charges (PICT only):</i></p>	Executive / Manager – Finance & Accounts	HOD – Finance & Accounts	As and when	System



<p>EXEC / MANAGER - Finance &amp; Accounts downloads Statement of Facts (SOF) from TOS once the vessel has sailed. Based on SOF, invoice for berth hire charges is raised is TOS.</p> <p><i>Ground Rent:</i></p> <p>For imports, EXEC / MANAGER - Finance &amp; Accounts generates an invoice in TOS using the Daily Terminal Report once the cargo has been dispatched from the port.</p> <p>For exports, EXEC / MANAGER - Finance &amp; Accounts generates an invoice in TOS using the Daily Terminal Report once the vessel is sailed.</p>				
<p><b>7.17 Invoicing – DICT &amp; Rail</b></p> <p><i>Ground Rent:</i></p> <p>EXEC - Finance &amp; Accounts team updates the containers details viz. tariff, container number, days, size, and other container related information basis which TOS auto calculates the Ground Rent income.</p> <p>EXEC - Finance &amp; Accounts team generates invoice in TOS system and monthly consolidated invoice is shared.</p> <p><i>Storage and Warehousing:</i></p> <p>EXEC - Finance &amp; Accounts generates invoice for storage, destuffing, stuffing, etc. in TOS prior to issuing of Outward Gate Pass i.e. before the cargo is handed over to Rail division (Export) and to customer (Import).</p> <p><i>Terminal Handling - Import / Export</i></p> <p>EXEC - Finance &amp; Accounts update the activities pertaining to a particular container like seal cutting, examination, documentation, weighment etc. in TOS and TOS auto-captures the above details at the time of generating an invoice.</p> <p>EXEC - Finance &amp; Accounts generate Outward Gate pass post generating the invoice.</p> <p>Terminal Handling Income for import containers is recognized when the Out of</p>	<p><b>Executive – Finance &amp; Accounts</b></p>	<p><b>HOD – Finance &amp; Accounts</b></p>	<p><b>As and when</b></p>	<p><b>System</b></p>

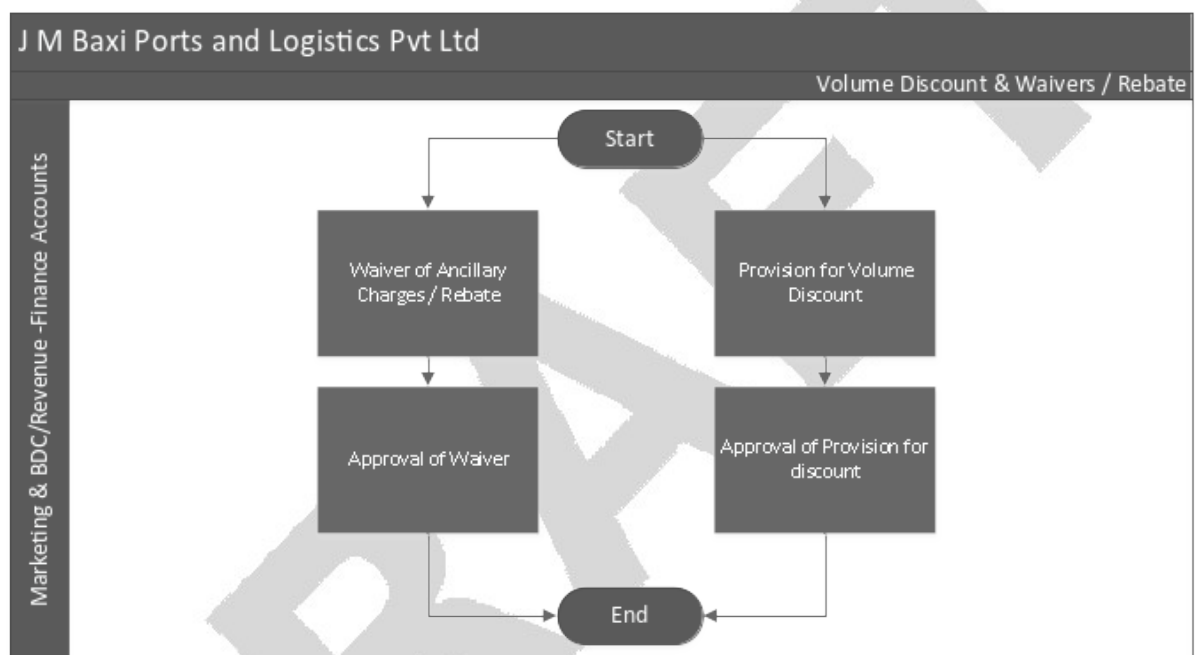
<p>Charge (OOC) is issued by the customs department for imports, and when the Let Export Order (LEO) is issued for exports.</p> <p><i>Road Transportation:</i></p> <p>EXEC - Finance &amp; Accounts updates the details of the containers in Transport Management System (TMS). Road Transportation income is recorded when "Inward Gate pass" is issued.</p> <p><i>In case of Export cargo/container: -</i></p> <p>"Empty container outward gate pass" is issued when the trailer is allocated to collect the cargo/container from customers premises/factory and "Loaded Container inward gate pass" is issued when the trailer enters the ICD.</p> <p><i>In case of Import cargo/container: -</i></p> <p>"Loaded container outward gate pass" is issued when trailer is allocated to drop the container at customers premises/factory and "Empty container inward gate pass" is issued when the trailer enters the ICD premises after dropping the container.</p> <p><i>Rail Freight: (Rail)</i></p> <p>EXEC - Operations maintains manual billing tracker in excel. As soon as the rake departs from the port / ICD, EXEC - Operations updates the details such as time of the departure, rate to be charged to the customer etc. and sends it to EXEC - Finance &amp; Accounts over mail.</p> <p>In case of Imports, invoice is raised when the rake departs from the port. In case of exports, invoice is raised when the rake departs from the ICD.</p>				
<p><b>7.18 Invoicing - Ancillary Charges</b></p> <p><i>Auction Income:</i></p> <p>A cargo/container is classified for auction only when the importer fails to pay the custom</p>	<p><b>Executive – Finance &amp; Accounts</b></p>	<p><b>HOD – Finance &amp; Accounts</b></p>	<p><b>As and when</b></p>	<p><b>System</b></p>

<p>duty within the period defined. Once the cargo/container breaches the limit, EXEC - Operations takes the approval from Customs to classify the cargo/container under auction. Upon approval from Customs, EXEC / MANAGER - Operations contacts the agency notified by Custom department to get the cargo/container auction. Proceeds generated from auction are first settled against outstanding custom duty, then against agency charges and remaining is the income.</p> <p><i>Ancillary Charges: (HICT)</i></p> <p>After completion of financial year, invoice is raised for price adjustment for fuel, electricity and wholesale price index as stipulated in the agreement with the HDC. The computation is done by Jr Executive - Finance based on the formula as mentioned in the agreement. The accuracy of the same is verified by Manager - Finance (Finance HOD).</p> <p><i>Other Charges:</i></p> <p>EXEC - Finance &amp; Accounts raises invoice for any other ancillary charges based on the information received from the EXEC - Operations.</p>				
<p><b>7.19 Generation of E - Invoice.</b></p> <p><i>Other Entities:</i></p> <p>The Executive - Finance &amp; Accounts generates an invoice in TOS, which is then mapped to SAP using the "Generate SAP" option in TOS. After mapping, the invoice is forwarded for the generation of the Invoice Reference Number (IRN).</p> <p><i>VCTPL only:</i></p> <p>Exec/Manager - Finance &amp; Accounts forwards this authorized invoice to Tax Genie through Bulk Invoices screen to generate JSON files for e-invoice creation and fetching of IRN details. and automatically transmitted to customers via email.</p>	<p><b>Executive – Finance &amp; Accounts</b></p>	<p><b>HOD – Finance &amp; Accounts</b></p>	<p><b>As and when</b></p>	<p><b>System</b></p>

<b>7.20 IRN generation</b>  EXEC / MANAGER - Finance & Accounts generates IRN through Clear Tax / Tax Genie / Third party contractor. The invoice flows back to SAP and subsequently returns to TOS.	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>
<b>7.21 Sharing invoice to customer</b> Invoices are auto mailed to respective customer email ids through SAP or EXEC / MANAGER - Finance & Accounts shares the invoice over email with customer.	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>

## 8. Volume Discount & Waivers / Rebate

### Process Flow



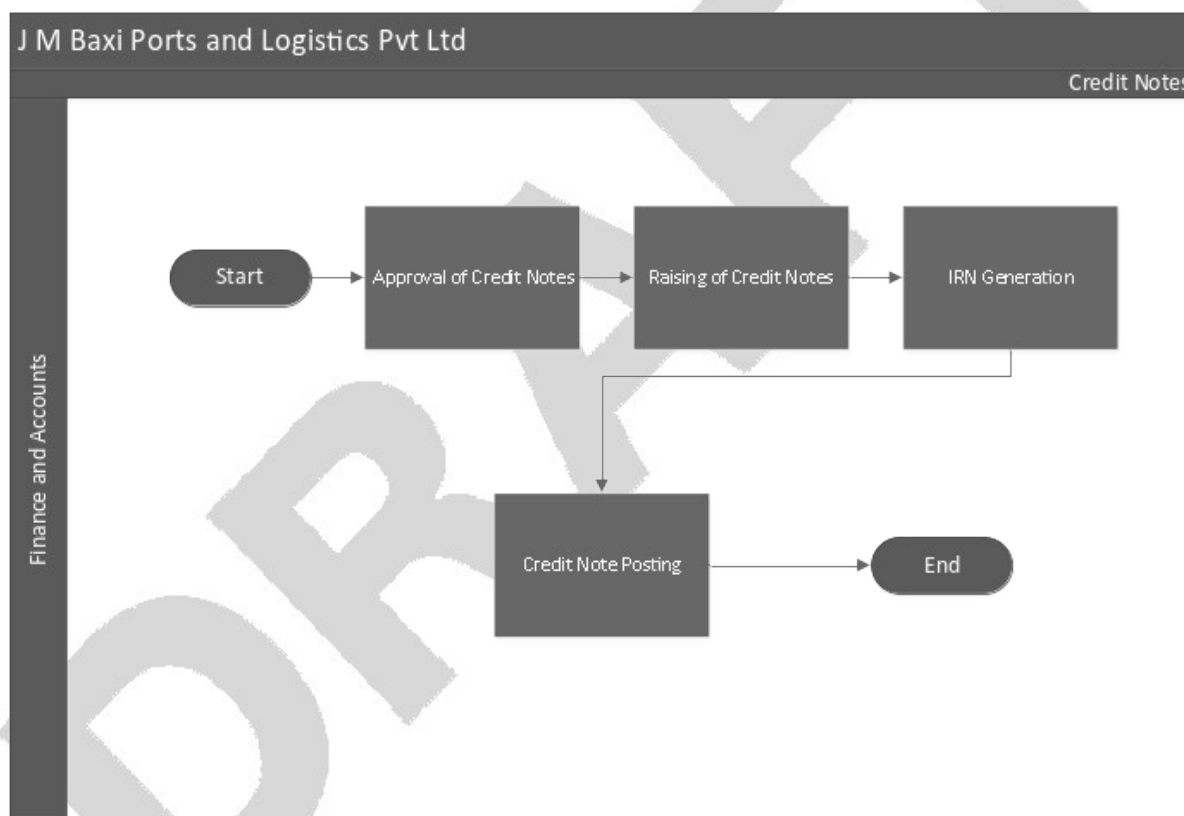
### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>8.1 Waiver of Ancillary Charges / Rebate</b>  At the request of the customer, a waiver for specific ancillary charges is submitted by the Executive – Operations / Sales & BD / Finance & Accounts and is approved based on the Delegation of Authority.  <i>Refer DOA</i>	Executive – Operations / Sales & BD / Finance & Accounts	Terminal Head	Monthly	Manual
<b>8.2 Provision for Volume discount</b>	Manager –	HOD –	Monthly	Manual

Based on the contract/TSA with the customer, monthly rebate provision working is prepared by the EXEC - Finance and Accounts and entry is booked in SAP. MANAGER - Finance & Accounts prepares the working for volume rebates and is reviewed by HOD - Finance & Accounts.	Finance & Accounts	Finance & Accounts		
<b>8.3 Approval of Provision for discount</b>  Above working is reviewed by MANAGER - Finance & Accounts and entry is approved in SAP.  <i>Refer DOA</i>	Manager - Finance & Accounts	HOD – Finance & Accounts	As and when	Manual

## 9. Credit Notes

### Process Flow



### Process Narrative

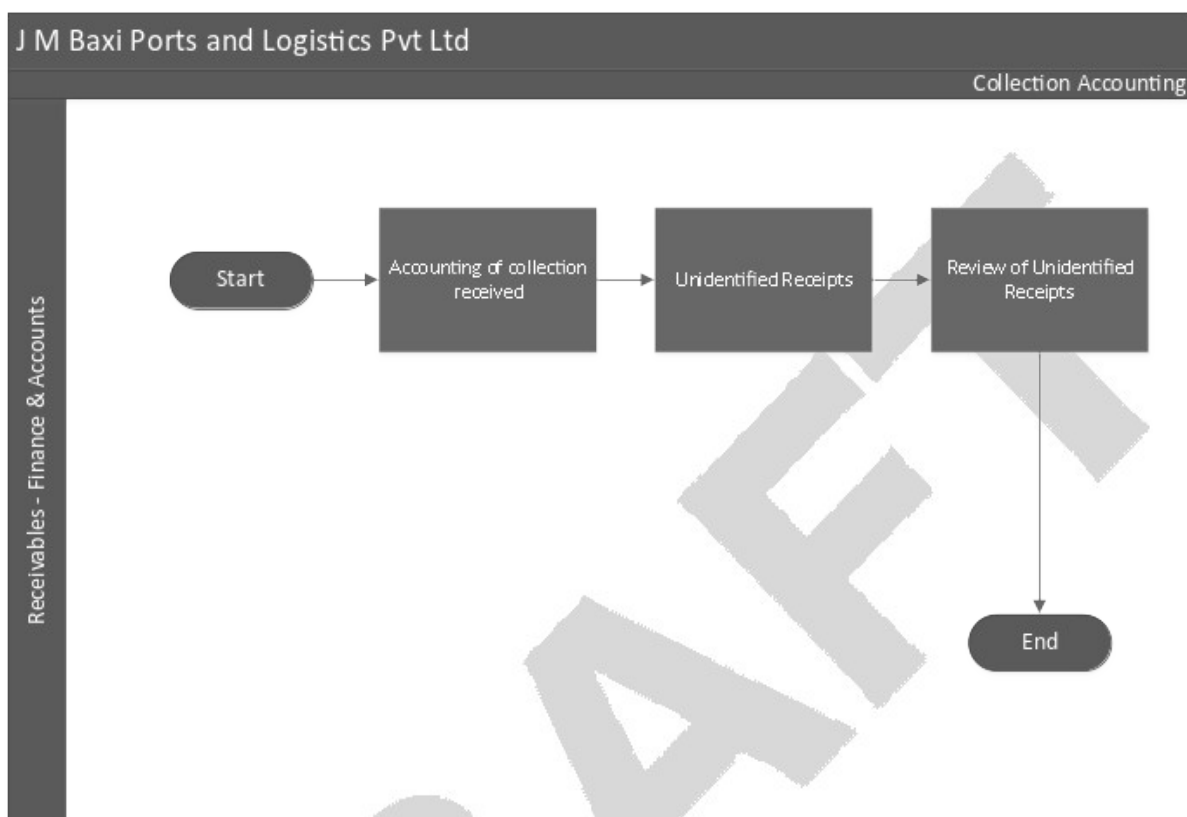
Description	Responsibility	Accountability	Frequency	System / Manual
<b>9.1 Approval of Credit Notes</b> EXEC – Finance & Accounts sends an email with the justification for the credit note and	Executive – Finance & Accounts	HOD – Finance & Accounts / Terminal	As and when	Manual

<p>requests approval in accordance with the DOA (Delegation of Authority).</p> <p>If the credit note is issued due to any ancillary discounts or waivers, the approval email from the HOD – Sales &amp; BD/Operations, COO/COE is attached.</p> <p>For credit notes related to incorrect invoicing, approval from the HOD - Finance &amp; Accounts is required. <i>Refer DOA</i></p>		<b>Head</b>		
<p><b>9.2 Raising of Credit Notes</b></p> <p>Once approved, EXEC – Finance &amp; Accounts raises a credit note in TOS for discounts, waivers, rebates, incorrect invoicing, or other adjustments.</p>	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>
<p><b>9.3 IRN generation</b></p> <p>Once the credit note is raised in TOS, EXEC – Finance &amp; Accounts submits it for the generation of the IRN.</p>	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>
<p><b>9.4 Credit Note Posting</b></p> <p>Once the IRN is generated, Credit note is posted in SAP through TOS.</p>	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>As and when</b>	<b>System</b>



## 10. Collection Accounting

### Process Flow



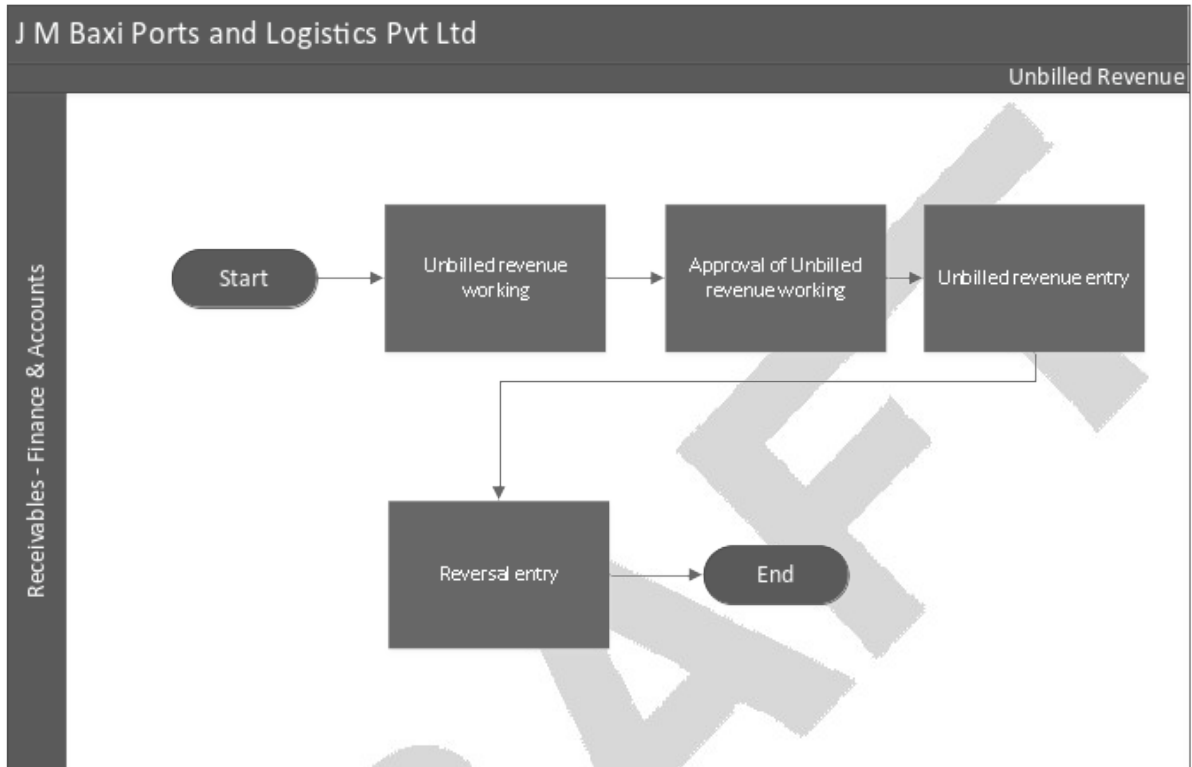
### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<p><b>10.1 Accounting of collection received.</b></p> <p>EXEC – Finance &amp; Accounts reviews the bank statement daily, and once the balance is reflected in the bank, the receipt entry is recorded in SAP and approved in accordance with the Delegation of Authority (DOA).</p> <p>Invoice-wise outstanding amounts are cleared based on the details received from the customer.</p> <p><i>Refer DOA</i></p>	Executive – Finance & Accounts	HOD – Finance & Accounts	As and when	System

<p><b>10.2 Unidentified Receipts</b></p> <p>In the event of any transactions that are unidentified in the bank, the EXEC / MANAGER – Finance &amp; Accounts undertakes the following actions:</p> <ul style="list-style-type: none"> <li>• Cross-check internal records, including invoices, to determine if the unidentified receipt corresponds to any outstanding customer payments.</li> <li>• Contact the bank for further details if the payment lacks clear references.</li> <li>• Reach out to the customer associated with the payment for clarification.</li> </ul>	<p><b>Executive / Manager – Finance &amp; Accounts</b></p>	<p><b>HOD – Finance &amp; Accounts</b></p>	<p><b>As and when</b></p>	<p><b>Manual</b></p>
<p><b>10.3 Review of Unidentified Receipts</b></p> <p>On a monthly basis, the HOD – Finance &amp; Accounts and Terminal Head conduct a thorough review of any unidentified receipts.</p>	<p><b>HOD – Finance &amp; Accounts &amp; Terminal Head</b></p>	<p><b>Terminal Head</b></p>	<p><b>Monthly</b></p>	<p><b>Manual</b></p>

## 11. Unbilled Revenue

### Process Flow



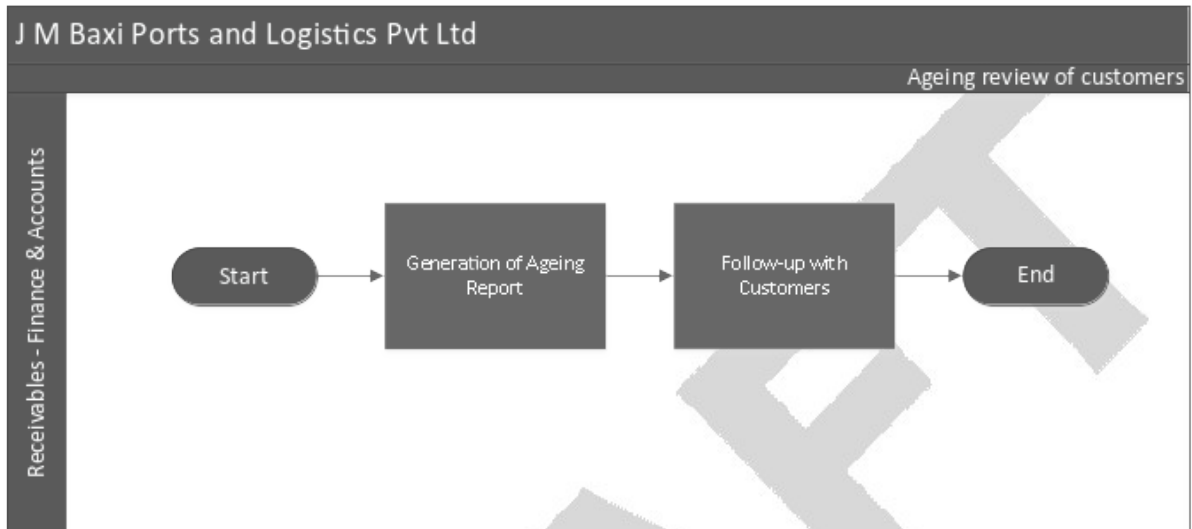
### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>11.1 Unbilled revenue working</b> At the end of month, EXEC – Finance & Accounts prepares Unbilled revenue working based on yard report which is shared by the operations team.	Executive – Finance & Accounts	HOD – Finance & Accounts	Monthly	Manual
<b>11.2 Approval of Unbilled revenue working</b> The EXEC – Finance & Accounts shares the unbilled revenue working, which will be approved as per the Delegation of Authority (DOA). Any unbilled revenue balance beyond 90 days at quarter end is reported to Group CFO for	Executive – Finance & Accounts	HOD – Finance & Accounts	Monthly	Manual

approval. <i>Refer DOA</i>				
<b>11.3 Unbilled revenue entry</b>  Once approved, EXEC – Finance & Accounts records the entry in SAP, which is subsequently approved by MANAGER – Finance & Accounts.  <i>Refer DOA</i>	<b>Executive – Finance &amp; Accounts</b>	<b>Manager – Finance &amp; Accounts</b>	<b>Monthly</b>	<b>System</b>
<b>11.4 Reversal entry</b>  On the first day of the following month, EXEC – Finance & Accounts will record a reversal entry for the unbilled revenue, which will be approved by MANAGER – Finance & Accounts.  <i>Refer DOA</i>	<b>Executive – Finance &amp; Accounts</b>	<b>Manager – Finance &amp; Accounts</b>	<b>Monthly</b>	<b>System</b>

## 12. Ageing review of customers

### Process Flow



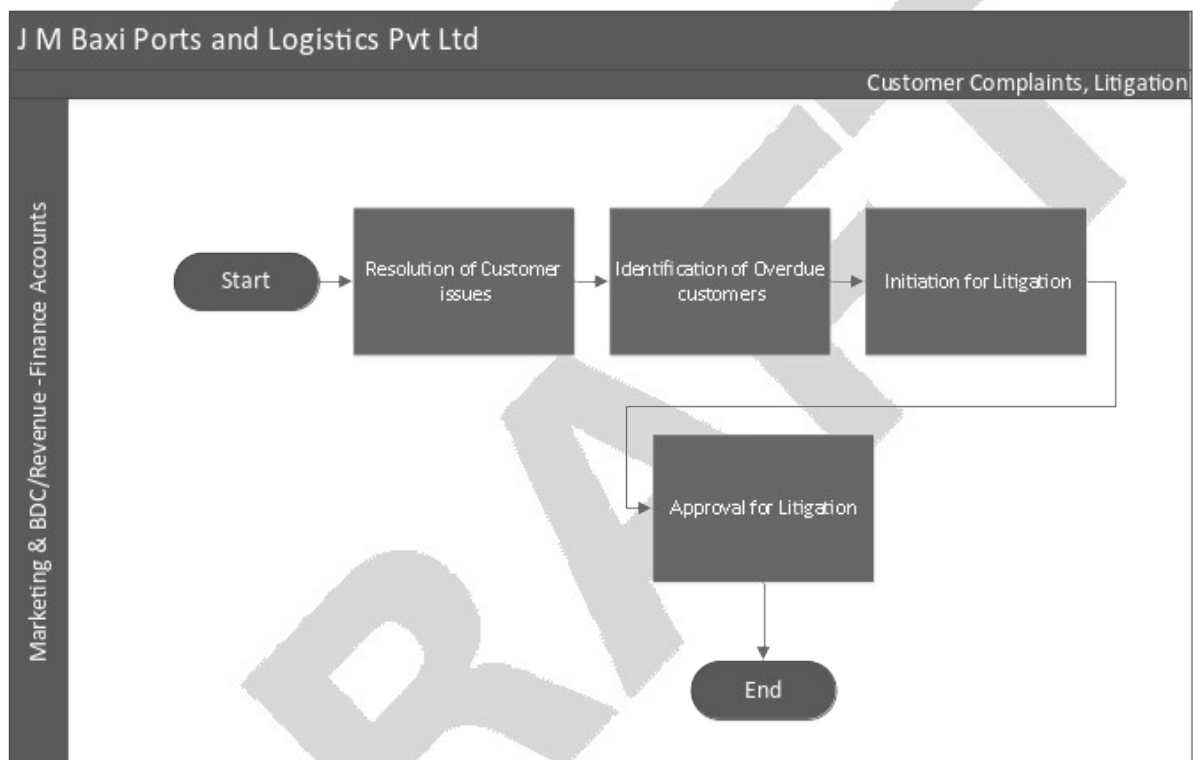
### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>12.1 Generation of Ageing Report</b>  On monthly basis, EXEC – Finance & Accounts generates the Customer Ageing Report from the SAP system and shares it with the HOD – Finance & Accounts and HOD – Sales & BD for review.	Executive – Finance & Accounts	HOD – Finance & Accounts	Monthly	System
<b>12.2 Follow-up with Customers</b>  Customer follow-ups are conducted regularly via emails and phone calls to support the recovery of outstanding receivables.  For receivables outstanding up to 7 days (From due date), EXEC/MANAGER – Finance & Accounts will follow up with the customer directly.  For receivables outstanding beyond 7 days, EXEC/MANAGER – Finance & Accounts will inform EXEC - Sales & BD, who will then initiate	Executive / Manager – Finance & Accounts	HOD - Sales & BD / Terminal Head	Monthly	Manual

the follow-up with the customer.

### 13. Customer Complaints & Litigation

#### Process Flow



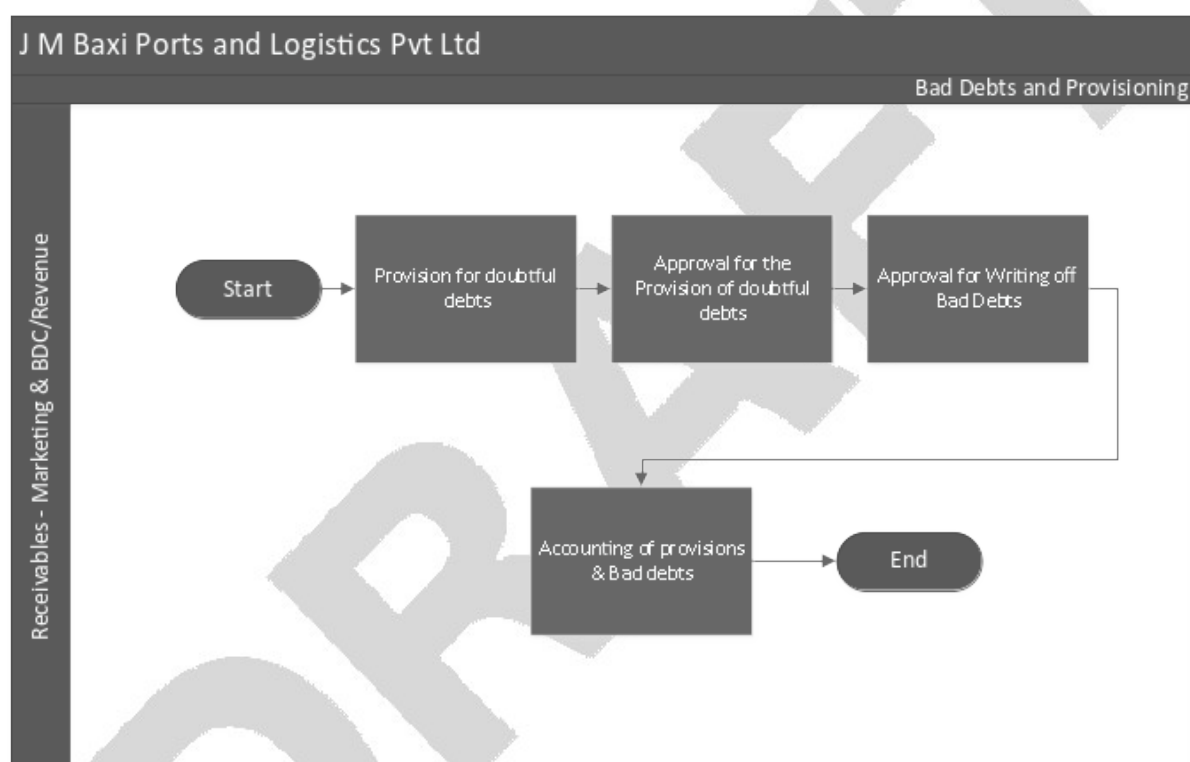
#### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>13.1 Resolution of Customer issues</b>  All customer complaints resolutions related to Invoicing; delayed collections must be routed as per the authority matrix. Records should be maintained for at least 12 months for auditing purposes and for resolving potential future disputes.	Executive – Finance & Accounts	HOD – Finance & Accounts	As and when	Manual

<i>Refer DOA</i>				
<b>13.2 Identification of Overdue customers</b>  EXEC / MANAGER - Finance & Accounts generates the Customer Ageing Report from SAP for outstanding customers over 90 days and shares it with the HOD – Sales & BD.	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Sales &amp; BD</b>	<b>As and when</b>	<b>Manual</b>
<b>13.3 Initiation for Litigation</b>  Based on the details provided by EXEC / MANAGER - Finance & Accounts, the HOD – Sales & BD, in consultation with the Terminal Head, identifies customers for potential legal action, which is then forwarded for approval as per DOA.  <i>Refer DOA</i>	<b>HOD - Sales &amp; BD</b>	<b>Terminal Head / Business Head</b>	<b>As and when</b>	<b>Manual</b>
<b>13.4 Approval for Litigation</b>  National Sales Head and/or COO/COE approve the identified customers for litigation. Once approved, the list of customers and relevant details are sent to the Legal team for advice on further action and settlement.	<b>National Sales Head and / or COO/COE</b>	-	<b>As and when</b>	<b>Manual</b>

## 14. Bad Debts & Provisioning

### Process Flow



### Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
<b>14.1 Provision for doubtful debts</b>  In compliance with Ind AS 109, the EXEC – Finance & Accounts prepares a provision matrix to estimate doubtful debts. This matrix employs the bucketing method, categorizing debts into	<b>Executive – Finance &amp; Accounts</b>	<b>HOD – Finance &amp; Accounts</b>	<b>Yearly</b>	<b>Manual</b>



<p>various time periods ("buckets") based on their overdue status, and is utilized to establish general provisions for potential receivable losses.</p> <p>Furthermore, a customer-specific analysis is performed to identify and account for any specific provisions related to bad debts.</p>				
<p><b>14.2 Approval for the provision of doubtful debts</b></p> <p>The EXEC – Finance &amp; Accounts finalizes the calculation for the provision of doubtful debts, which is then submitted to Corporate – Finance &amp; Accounts and routed for approval in accordance with the Delegation of Authority (DOA).</p> <p><i>Refer DOA</i></p>	Executive – Finance & Accounts	HOD – Finance & Accounts	Yearly	Manual
<p><b>14.3 Approval for Writing off Bad Debts</b></p> <p>If any receivables are deemed unrecoverable, the provision for bad debt will be written off. The EXEC – Sales &amp; BD / Finance &amp; Accounts will seek approval for the write-off in accordance with the Delegation of Authority (DOA).</p> <p><i>Refer DOA</i></p>	Executive – Sales & BD / Finance & Accounts	HOD – Sales & BD / Finance & Accounts	Yearly	Manual
<p><b>14.4 Accounting of Provision &amp; Bad debts</b></p> <p>Once the approvals are obtained, the EXEC – Finance &amp; Accounts records the Journal Entry (JE) for the provision and write-off in SAP, which is then approved in accordance with the Delegation of Authority (DOA).</p> <p><i>Refer DOA</i></p>	Executive – Finance & Accounts	HOD – Finance & Accounts	Yearly	System

### Key Performance Indicators (KPI's)



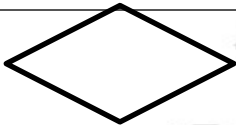


Attribute	Objective	Base Line	Target	Action Plan
Timely updation of Credit period & limit in SAP	Ensure timely updation of Credit period & limit.	XX	XX	XX
Proforma Invoice Generation Time	Minimize the time taken to raise proforma invoices to improve billing efficiency.	XX	XX	XX
Accuracy of KYC verification	Verify KYC details accurately and efficiently for 100% of customers.	XX	XX	XX
Creation of customer code	Ensure timely creation of customer codes in both systems - TOS & SAP.	XX	XX	XX
Customer Master Update Time	Minimize the time taken to update the customer master to ensure data accuracy and efficiency.	XX	XX	XX
Invoice Accuracy	Ensure accurate and timely invoicing for ground rent to maintain financial accuracy and customer satisfaction.	XX	XX	XX
Invoice Sharing Time	Minimize the time taken to share invoices with customers to ensure prompt payment and customer satisfaction.	XX	XX	XX
Collection Monitoring Accuracy	Ensure accurate and timely monitoring of collections received to maintain financial records.	XX	XX	XX
Receipt Verification	Ensure accurate and timely	XX	XX	XX

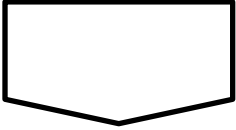

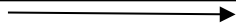
Accuracy	verification of receipts to maintain financial accuracy.			
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### Standard templates

Sr. no.	Sub – Process	Link
1.	Customer registration Form (CRF)	
2.	Terminal Departure Report	
3.	Final Vessel Summary Report	
4.	Shipping bill report	
5.	Sales / Service Order	
6.	Cargo Dispatch & Equipment hire report	
7.	Unbilled revenue recognition policy	
8.	ECL Policy	
9.	ECL template	

### Symbols/ legends used in flowcharts.

	Start/End
	Manual process activity
	Decision/possibility/alternative
	Alternate process
	Process connecting in same page

	Process connecting in other page
	Output document
	Flow direction