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 are defined are 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 Mr Samir Shah.

Document review and approval.

Revision history

Version	Created By	Document Approved By	Date Approved	Revision
		Mr Samir Shah		

SOPP Number	1		

Applicable Entities	Entity Type	Entity Name	
	Non-Container	JMBPL – Bulk	

Process Owner	Head of Finance	

IT Applications	Entity Name	System
	JMBPL – Bulk	SAP Hana

Guidelines / Policy reference	

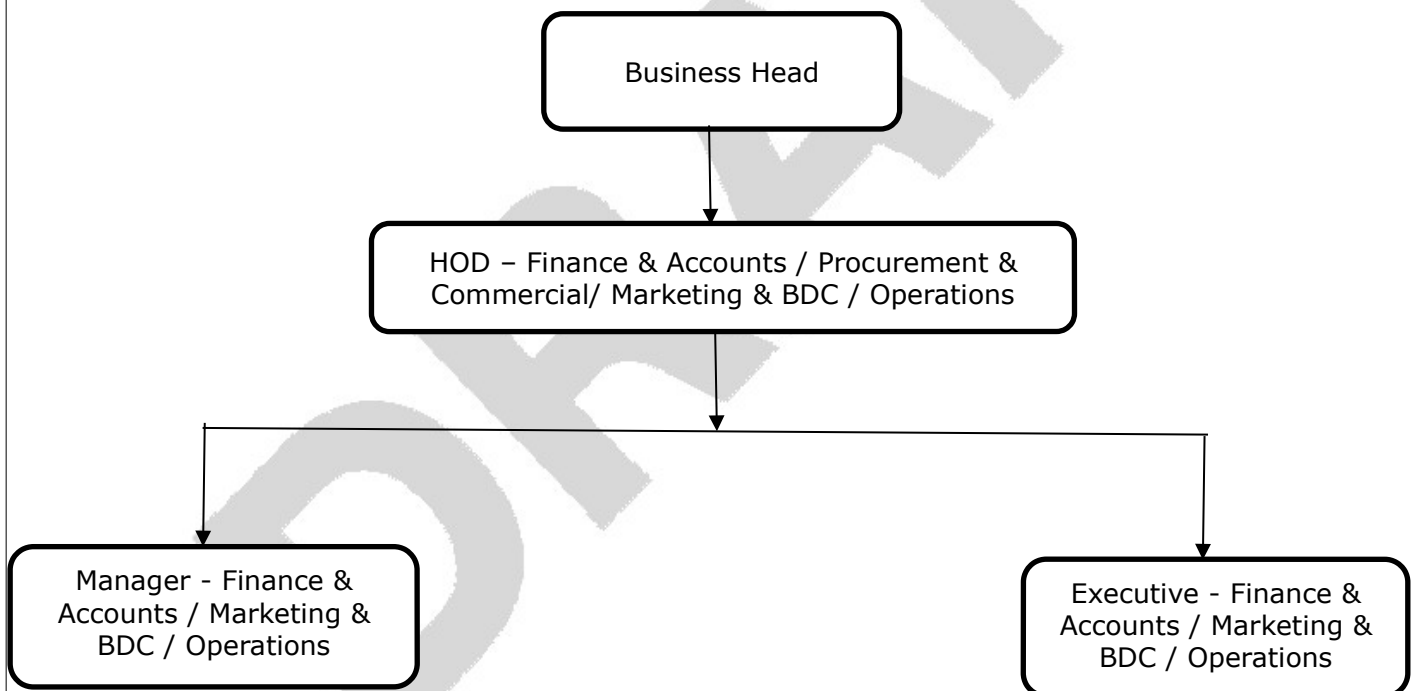| SOPP Cross References	

Contents

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, ultimately 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

```
                    ┌─────────────────────┐
                    │   Business Head     │
                    └─────────────────────┘
                               │
                               ▼
          ┌──────────────────────────────────────────┐
          │ HOD – Finance & Accounts / Procurement &  │
          │ Commercial/ Marketing & BDC / Operations  │
          └──────────────────────────────────────────┘
                               │
          ┌────────────────────┴────────────────────┐
          ▼                                          ▼
┌──────────────────────┐              ┌──────────────────────┐
│ Manager - Finance &  │              │ Executive - Finance &│
│ Accounts / Marketing │              │ Accounts / Marketing │
│ & BDC / Operations   │              │ & BDC / Operations   │
└──────────────────────┘              └──────────────────────┘
```

Abbreviations and Definitions

Abbreviations	Details
BDC	Business Development Center
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
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
IRN	Invoice Reference Number
KPI	Key Performance Indicators
KYC	Know your customer
MDM	Master Data Management
MIS	Management Information
MSME	Micro, Small, and Medium Enterprises
PAT	Profit after Tax
SRM	Supplier Relationship Management
SD	Security Deposit
BH	Business Head
NIT	Notice Inviting to Tender
VP	Vice President

1. **Company/ Entity:** Any references/ mention of "entity" or "company" in the SOP refers to "J M Baxi Ports and Logistics Pvt Ltd."
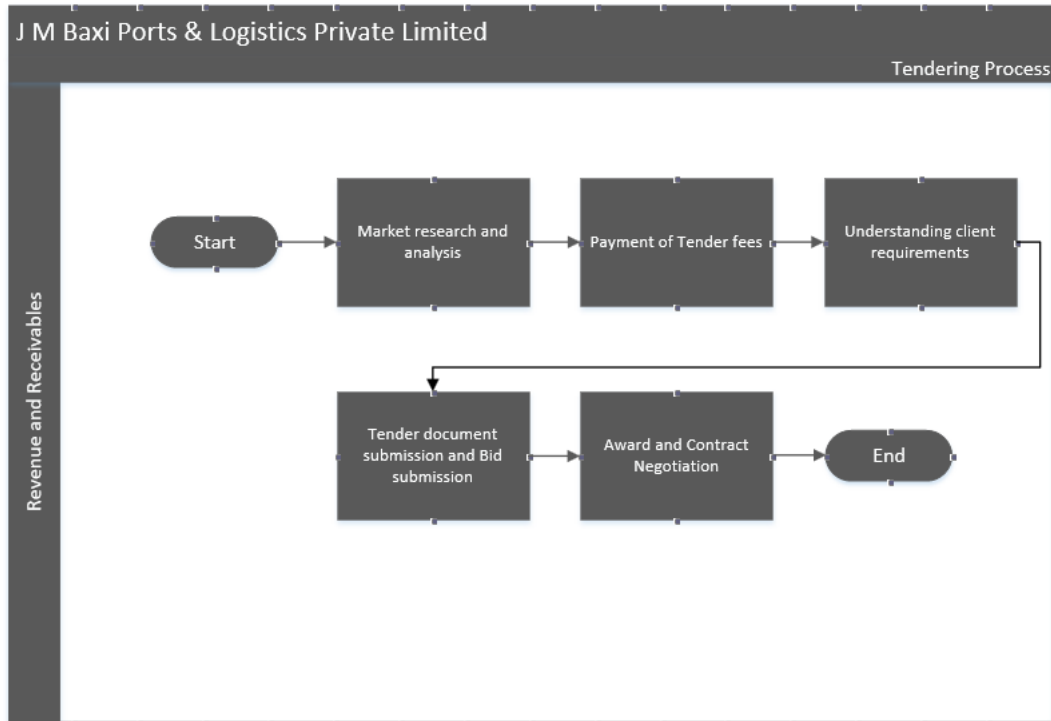
1. Bidding Process

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
1.1 Market Research and analysis HOD - Marketing & BDC identifies potential new customers by conducting market research, primarily targeting government entities for Bulk business opportunities.	**HOD – Marketing and BDC**	-	**As and when**	**Manual**
1.2 Approval for participation in Bidding process HOD - Marketing & BDC obtains approval from Business Head over email communication before participation in any bidding process. *Refer DOA*	**HOD – Marketing and BDC**	**Business Head**	**As and when**	**Manual**
1.3 Bid Preparation Strategy HOD - Marketing and BDC defines the terms of the offer, such as service levels, timelines, and expected costs, and develops competitive pricing models based on costs, anticipated profit margins, and market competition which will be reviewed by Business Head.	**HOD - Marketing and BDC**	-	**As and when**	**Manual**

1.4 Bid submission
 	
HOD - Marketing and BDC prepare the complete bid proposal, which should include:
 	
    a) Terms of service
    b) Cost breakdown (including freight, handling etc.)
    c) Delivery timelines
    d) Risk management and mitigation strategies
    e) Payment terms
 	
HOD – Marketing & BDC submits bid online or offline.
	HOD - Marketing and BDC	-	**As and when**	**Manual**

2. Tendering Process

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
2.1 Market Research and analysis HOD - Marketing & BDC conducts research to identify potential customers(Government customers as well as non-government customers) and Analyze market trends, competitors, and pricing strategies to ensure the proposal in response of Notice inviting to Tender(NIT) is competitive.	**HOD – Marketing and BDC**	**Business Head**	**As and when**	**Manual**
2.2 Payment of Tender fees	**EXEC – Marketing & BDC**	**Business Head**	**As and when**	**Manual**

EXEC - Marketing & BDC initiates payment of Tender fees. *Refer DOA*				
2.3 Understanding client requirements HOD - Marketing and BDC thoroughly review the Tender Document to understand the client's shipping needs (e.g., cargo volume, destination, timelines, special requirements).	**HOD - Marketing and BDC**	**Business Head**	**As and when**	**Manual**

2.4 Tender document preparation and Bid submission
 	
HOD - Marketing and BDC prepare standard documents, including:
 	
    o Company profile
    o Past performance and experience
    o Compliance certifications
    o Any required licenses or accreditations (e.g., ISO, safety certifications)
 	
HOD – Marketing & BDC submits bid in response to Notice inviting to Tenders.
	HOD - Marketing and BDC	**Business Head**	**As and when**	**Manual**

2.5 Award and Contract Negotiation Once bid is successful, HOD – Marketing & BDC ensure that the award letter or notification is received and reviewed. In case of Non- Government customers, HOD – Marketing & BDC finalizes the contractual agreement, ensuring all terms, conditions, and SLAs are clearly defined and also Address any points of negotiation, such as price adjustments or any	**HOD – Marketing & BDC**	-	**As and when**	**System / Manual**

| additional requirements.

Whereas in case of Government customers, there is no need to adjust the contract, as compliance with the terms and conditions outlined in the Notice inviting tenders(NIT) is mandatory.				

3. Preparation of Preliminary Cost sheet

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
3.1 Preparation of Preliminary Cost sheet HOD - Marketing & BDC, in collaboration with the HOD - Procurement, will prepare the preliminary cost sheet based on the rates quoted by the selected vendor from the comparative quote statement.	**HOD - Procurement**	**HOD – Marketing & BDC**	**As and when**	**Manual**
3.2 Approval of Preliminary Cost sheet EXEC – Marketing & BDC initiates for approval of preliminary cost sheet, rate negotiation, final budgeted cost sheet, change in scope, revision in final budgeted cost based on the estimated agreement value. *Refer DOA*	**EXEC – Marketing & BDC**	**Business Head**	**As and when**	**System**

4. Tariff to Customer

Process Flow
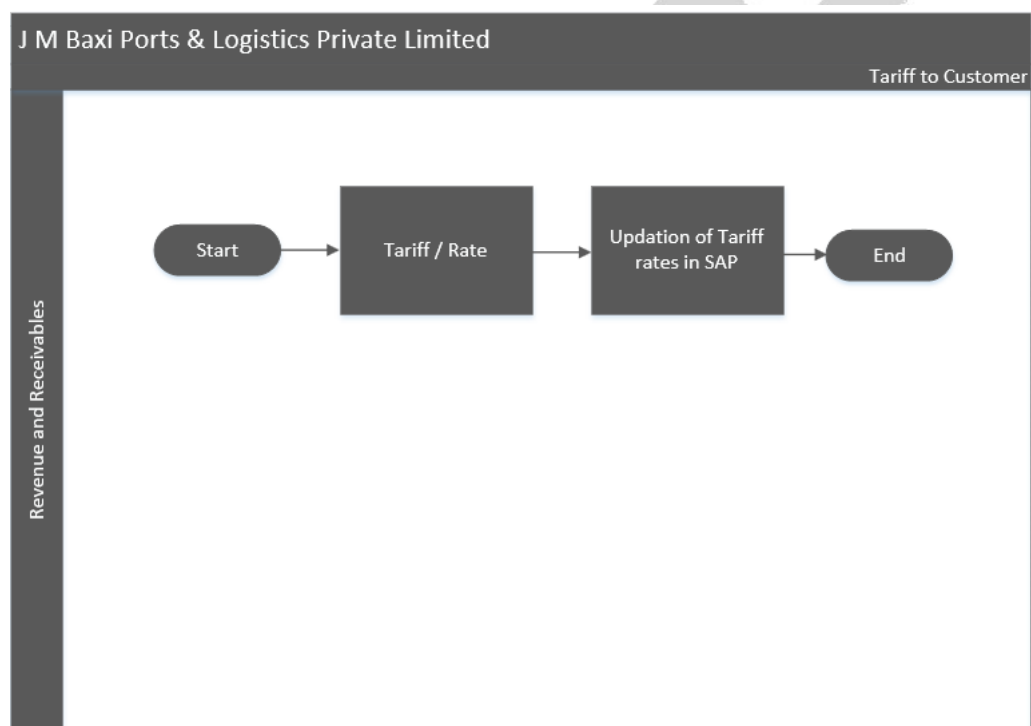
J M Baxi Ports & Logistics Private Limited

Tariff to Customer

Revenue and Receivables

Start → Tariff / Rate → Updation of Tariff rates in SAP → End

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
4.1 Tariff /Rate The Tariffs/Rate based on the services are decided as per the contract agreed and are decided by	**HOD- Marketing & BDC**	**Business Head**	**As and when**	**Manual**

HOD- Marketing & BDC and approved by Business Head.				
4.2 Updation of Tariff Rates in SAP EXEC -Finance & Accounts after obtaining approval from HOD – Finance & Accounts updates the tariff rates in SAP Hana. *Refer DOA*	**Executive - Finance & Accounts**	**HOD – Finance & Accounts**	**As and when**	**System**

5. Waivers of Ancillary charges to Customers

Process Flow

J M Baxi Ports and Logistics Pvt Ltd

Waiver of ancillary charges to customers

Revenue and Receivables

Start → Waiver of ancillary charges to customers → End

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
5.1 Waiver of Ancillary Charges to Customers Any customer request for the waiver of ancillary charges such as Demurrage, Ground rent, detention charges etc. will be approved in accordance with the Delegation of Authority. *Refer DOA*	**Executive – Finance & Accounts**	**Business Head**	**As and when**	**Manual**

6. Customer Onboarding

Process Flow

J M Baxi Ports and Logistics Pvt Ltd

Customer Onboarding

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual

6.1 Customer identification MANAGER/HOD- Marketing and BDC identifies potential new customers through market research and as per the sales planning strategies incorporated time to time.	**Manager/HOD-Marketing and BDC**	**Business Head**	**As and when**	**Manual**
6.2 Agreeing the Commercials Based on the discussion and negotiations with customers, HOD - Marketing and BDC finalizes the commercials with the customer and routes the same for approval. *Refer DOA*	**HOD- Marketing and BDC /Business Head**	**Business Head**	**As and when**	**Manual**
1 **2** **3** **4** **5** **6** **6.1** **6.2** **6.3 Collection of KYC details** EXEC - Marketing and BDC 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 - Marketing & BDC**	**Business Head**	**As and when**	**Manual**
6.4 Verification of KYC details EXEC - Marketing and BDC 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.)	**Executive - Marketing & BDC**	**Business Head**	**As and when**	**Manual**
6.5 Initiation for Contract Execution & Onboarding HOD - Marketing and BDC completed CRF via email to the Business Head for initiation of Contract and onboarding.	**HOD-Marketing & BDC**	**Business Head**	**As and when**	**Manual**

7. Customer Master Management

Process Flow
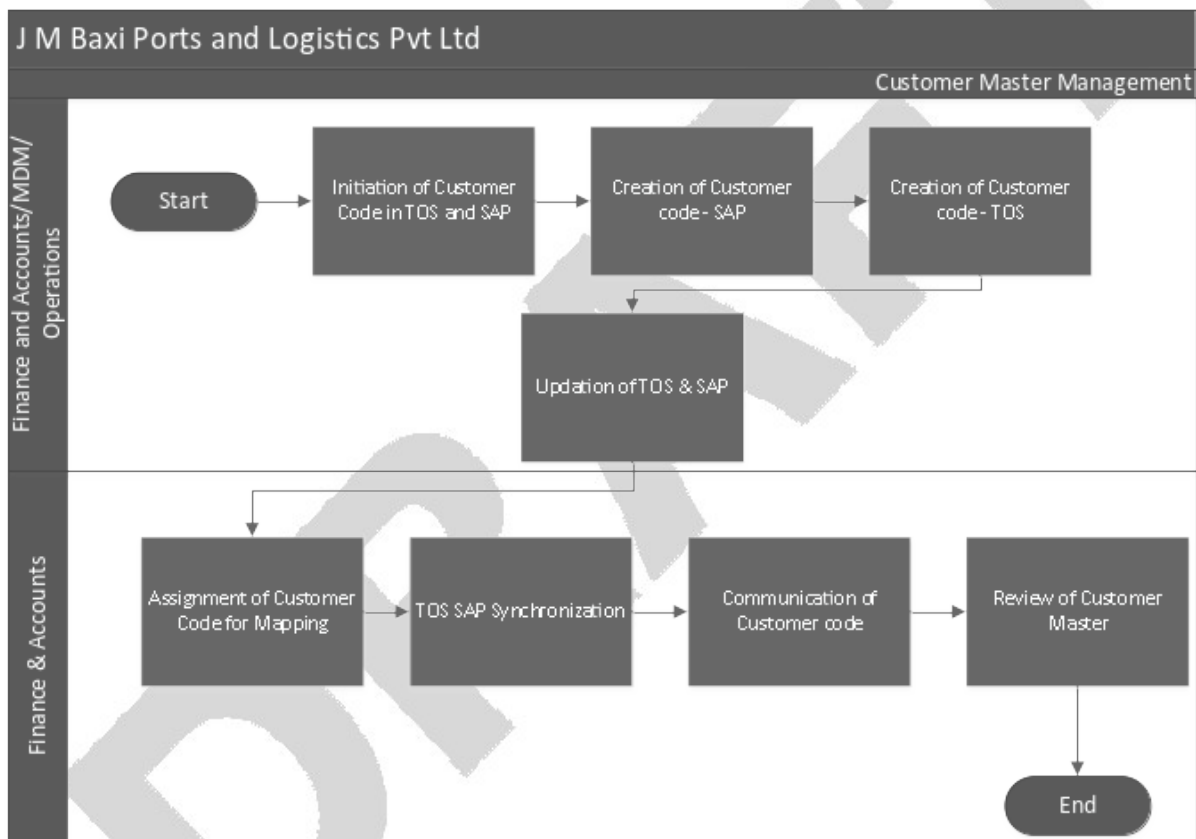
Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
7.1 Contract Execution & Initiation of Customer Code HOD-Marketing & BDC finalizes the agreement and shares with Legal team for vetting. Agreement will be signed as	**HOD-Marketing & BDC**	**Business Head**	**As and When**	**Manual**

per the authorized signatories appointed as per the Board resolution. Manager – Finance & Accounts assigns MDM Team for the creation of the customer code in SAP.				
7.2 Tracking of Contracts with customers EXEC – Finance & Accounts maintains a tracker of contracts with customers.	**Executive – Finance & Accounts**	**HOD – Finance & Accounts**	**As and when**	**Manual**
7.3 Creation of Customer code – SAP Based on the received details, the MDM team creates the customer code in SAP and shares it with the Finance team via email. HOD – F&A approves the code. For existing customers, the same code is extended.	**MDM Team**	**HOD – Finance & Accounts**	**As and When**	**System**
7.4 Assignment of Customer Code for Mapping Upon receiving confirmation from the MDM team for the creation of the customer code in SAP, the task is assigned to the EXEC - Finance to map the code in SAP Hana.	**HOD - Finance & Accounts**		**As and When**	**Manual**
7.5 Communication of Customer Code EXEC – Finance & Accounts shares the code generated from SAP via email with the Marketing and BDC team, who then forwards it to the customer.	**Executive - Finance & Accounts**	**HOD-Marketing & BDC**	**As and When**	**System**
7.6 Updation of Customer Master in SAP If any changes are required to the Customer Master in SAP Hana, EXEC – Finance & Accounts sends an email to the MDM team after obtaining approval as per the DOA. *Refer DOA*	**Executive – Finance & Accounts**	**HOD - Finance & Accounts**	**As and When**	**Manual**
7.7 Review of Customer Master On a quarterly basis, the MANAGER – Finance & Accounts reviews the	**Manager – Finance & Accounts**	**HOD - Finance & Accounts**	**Quarterly**	**Manual**

customer master. Whenever updates or deletions are needed, these changes are discussed with the HOD – Finance & Accounts.				

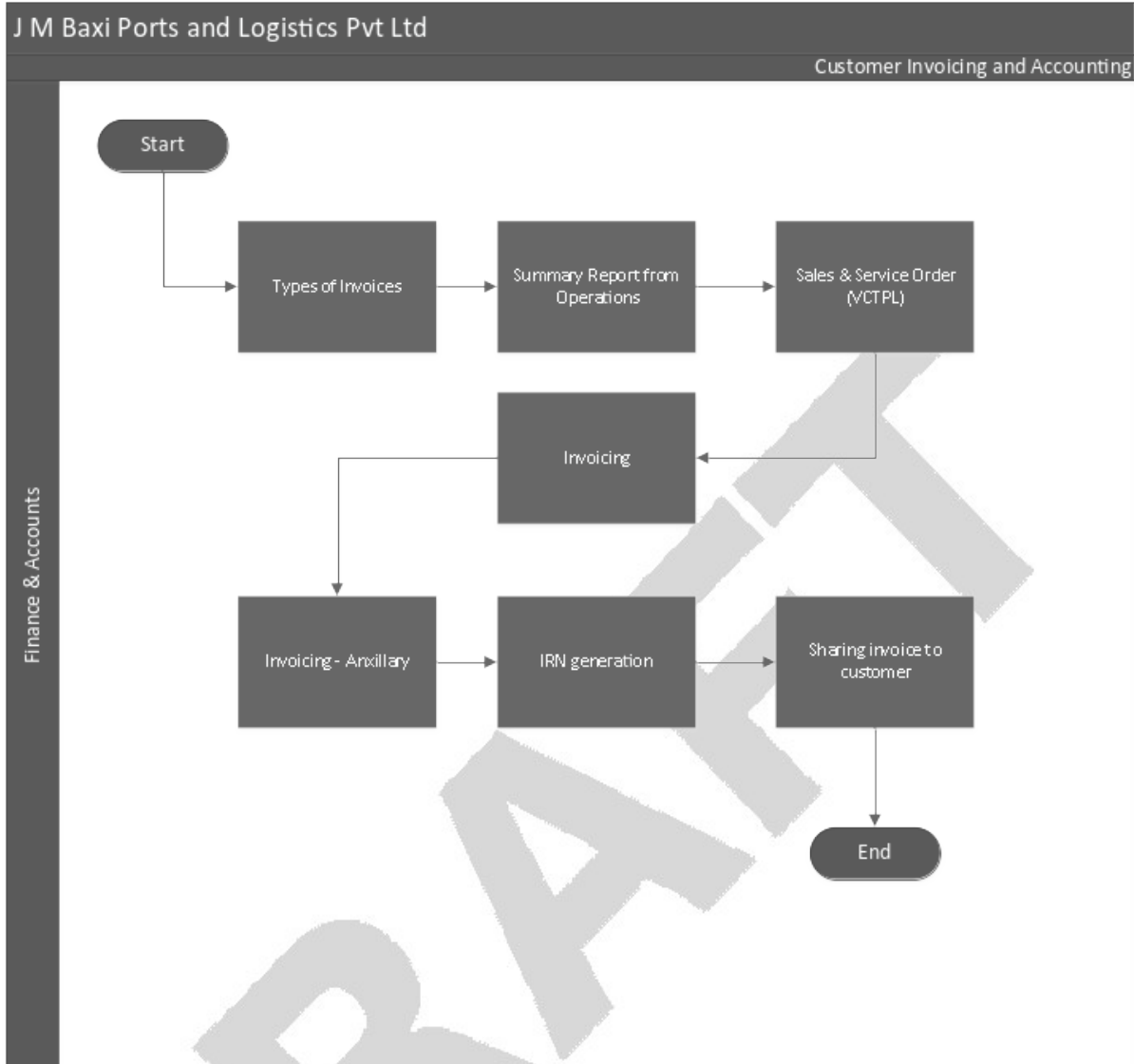# 8. Advance/Funding to Customer

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
8.1 Advances / Funding to the Customer In cases where the customer is required to pay statutory charges to the port but, due to a bank holiday or unavailability of the necessary license for port clearance, requests the company to temporarily pay the charges, these statutory charges	**HOD – Marketing & BDC**	**Business Head**	**As and when**	**Manual**

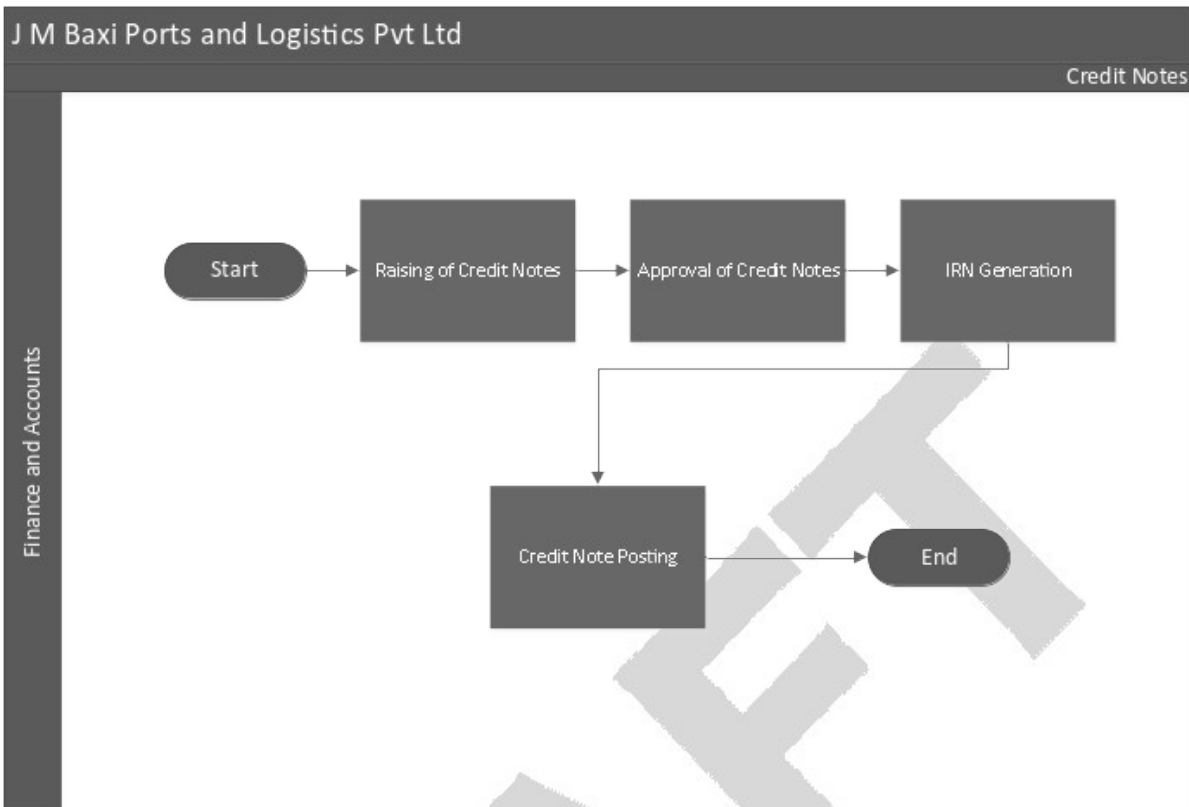|				
will be invoiced to the customer separately on a cost-to-cost basis. Before releasing fund to the customer for statutory charges, approval should be taken. *Refer DOA*				

9 Customer Invoicing and Accounting

Process Flow

```
Finance & Accounts

Start → Types of Invoices → Summary Report from Operations → Sales & Service Order (VCTPL)

Invoicing

Invoicing - Anxillary → IRN generation → Sharing invoice to customer → End
```

Process Narrative

Description	Responsibility	Accountabilit	Frequency	System /

		y		Manual
9.1 Types of Invoices Below are the major heads of revenue for JMBPL – Bulk - Handling and Transportation Income - Storage income - Value added services such as Bagging Income - Equipment hire Income - Miscellaneous Non-Operating Income	**HOD – Marketing & BDC**	**Business Head**	**As and when**	**Manual**
9.2 Final Handling Report EXEC - Operations / Documentation Team provides the Statement of Facts signed by Vessel master, Supervisor to the EXEC / MANAGER - Finance & Accounts on the completion of services.	**Executive – Operations**	**HOD - Operations**	**As and when**	**Manual**
9.3 Invoicing EXEC/MANAGER – Finance & Accounts based on the email received from operations, inputs the quantity in the SAP Hana where the customer code is already available, and the activity-wise rate is preconfigured in the SAP Hana. They then generate the invoice in SAP Hana	**Executive – Finance & Accounts**	**HOD – Finance & Accounts**	**As and when**	**System**
9.4 Generation of E - Invoice. The Executive - Finance & Accounts generates an invoice in SAP, the invoice is forwarded for the generation of the Invoice Reference Number (IRN).	**Executive – Operations**		**As and when**	**System**
9.5 IRN generation EXEC / MANAGER - Procurement generates IRN. The invoice flows back to SAP.	**Executive – ~~Finance & Accounts~~ Procurement & Commercial**		**As and when**	**System**
9.6 Sharing invoice to customer	**Executive –**		**As and**	**System**

Invoices are auto mailed to respective customer email ids through SAP or EXEC / MANAGER - Finance & Accounts shares the invoice over email with customer.	**Operations**		**when**	

10 Credit Note Process Flow

J M Baxi Ports and Logistics Pvt Ltd

Credit Notes

Finance and Accounts

Start → Raising of Credit Notes → Approval of Credit Notes → IRN Generation

Credit Note Posting → End

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
10.1 Approval of Credit Notes EXEC – Finance & Accounts sends an email with the justification for the credit note and requests approval in accordance with the DOA (Delegation of Authority). If the credit note is issued due to any delay in service, damage, incorrect invoicing etc, the approval email from the HOD – Finance & Accounts and Business Head is attached. *Refer DOA*	**Executive – Finance & Accounts**		**As and when**	**Manual**
10.2 Raising of Credit Notes	**Executive – ~~Finance &~~**		**As and when**	**System**

Once approved, EXEC – - ~~Finance & Accounts~~, Procurement & Commercial raises a credit note in WMS for discounts, waiver of storage charges, incorrect invoicing, or other adjustments.	**~~Accounts~~ Procurement & Commercial**			
10.3 IRN generation Once the credit note is raised in WMS, EXEC – Finance & Accounts submits it for the generation of the IRN.	**Executive – Operations**		**As and when**	**System**
10.4 Credit Note Posting Once the IRN is generated, Credit note is posted in SAP.	**Executive – Finance & Accounts**		**As and when**	**Manual**

11.   Collection Accounting

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
11.1 Accounting of collection received. EXEC – Finance & 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). Invoice-wise outstanding amounts are cleared based on the details received from the customer. *Refer DOA*	**Executive – Finance & Accounts**	**HOD – Finance & Accounts**	**As and when**	**System**

11.2 Unidentified Receipts In the event of any transactions that are unidentified in the bank, the EXEC / MANAGER – Finance & Accounts undertakes the following actions: • Cross-check internal records, including invoices, to determine if the unidentified receipt corresponds to any outstanding customer payments. • Contact the bank for further details if the payment lacks clear references. • Reach out to the customer associated with the payment for clarification.	**Executive / Manager – Finance & Accounts**		**As and when**	**Manual**
11.3 Review of Unidentified Receipts On a monthly basis, the HOD – Finance & Accounts and Terminal Head conduct a thorough review of any unidentified receipts.	**HOD – Finance & Accounts &**	**Business Head**	**Monthly**	**Manual**

11

12 Unbilled Revenue

Process Flow
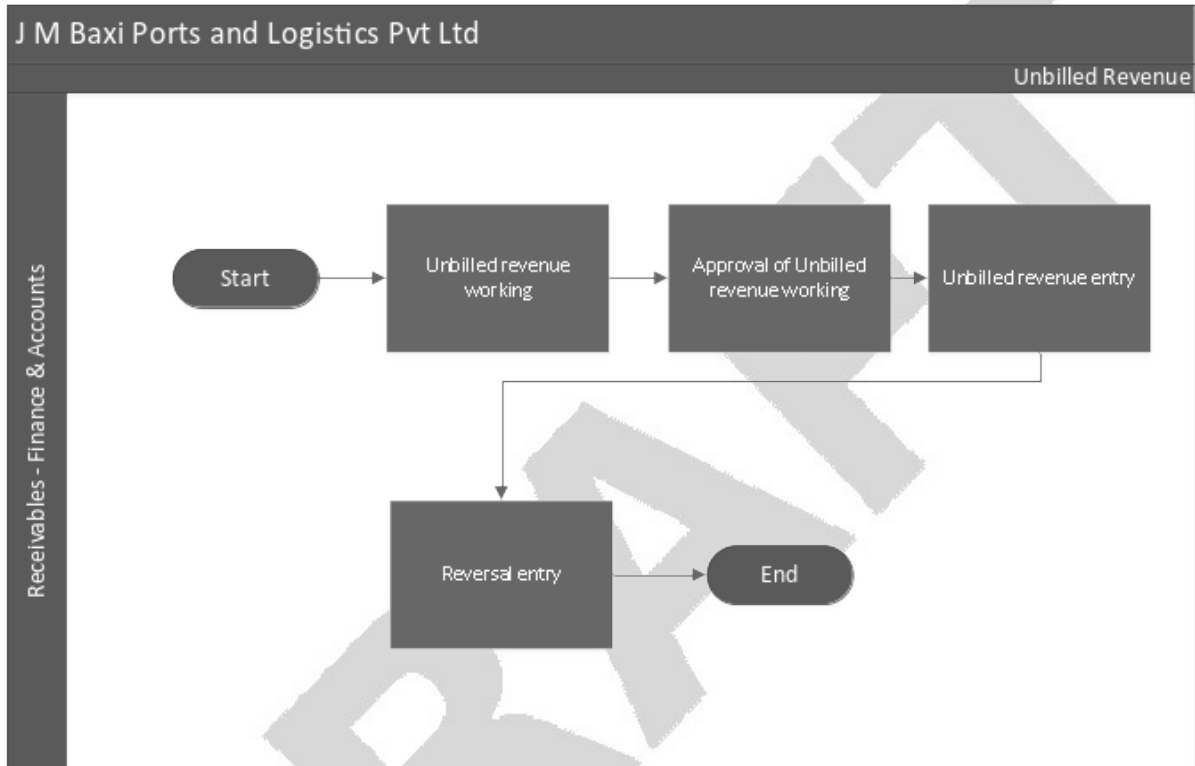
Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
12.1 Unbilled revenue working At the end of month, HOD - Procurement prepares Unbilled revenue working based on yard report which is shared by the operations team.	**HOD - Procurement**	-	**Monthly**	**Manual**
12.2 Approval of Unbilled revenue working HOD - Procurement shares the	**HOD - Procurement**	**Business Head**	**Monthly**	**Manual**

unbilled revenue working, which will be approved as per the Delegation of Authority (DOA). *Refer DOA*				
12.3 Unbilled revenue entry Once approved, the EXEC – Finance & Accounts records the entry in SAP, which is subsequently approved by the MANAGER – Finance & Accounts. *Refer DOA*	**Executive – Finance & Accounts**	**Manager – Finance & Accounts**	**Monthly**	**System**
12.4 Reversal entry 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 the MANAGER – Finance & Accounts. *Refer DOA*	**Executive – Finance & Accounts**	**Manager – Finance & Accounts**	**Monthly**	**System**

13 Ageing review of customers

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
13.1 Generation of Ageing Report 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 – Marketing & BDC for review.	**Executive – Finance & Accounts**	**HOD – Marketing & BDC**	**Monthly**	**System**
13.2 Follow-up with Customers Customer follow-ups are conducted regularly via emails and phone calls to support the recovery of outstanding receivables.	**Executive / Manager – Finance & Accounts**	**HOD – Marketing & BDC**	**Monthly**	**Manual**

For receivables outstanding up to 7 days, EXEC/MANAGER – Finance & Accounts will follow up with the customer directly. For receivables outstanding beyond 7 days, EXEC/MANAGER – Finance & Accounts will inform EXEC - Marketing & BDC, who will then initiate the follow-up with the customer.				

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.

14 Bad Debts & Provisioning

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
14.1 Provision for doubtful debts 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 various time periods ("buckets") based on their overdue status, and is utilized to establish general provisions for potential receivable losses. Furthermore, a customer-specific analysis is performed to identify and account for any specific provisions related to bad debts.	**Executive – Finance & Accounts**	**HOD – Finance & Accounts**	**Anually**	**Manual**
14.2 Approval for the provision of doubtful debts The EXEC – Finance & Accounts finalizes the calculation for the	**Executive – Finance & Accounts**	**HOD – Finance & Accounts**	**Annually**	**Manual**

provision of doubtful debts, which is then submitted for approval in accordance with the Delegation of Authority (DOA). *Refer DOA*				
14.3 Approval for Writing off Bad Debts If any receivables are deemed unrecoverable, the provision for bad debt will be written off. The EXEC – Marketing & BDC will seek approval for the write-off in accordance with the Delegation of Authority (DOA). *Refer DOA*	**Executive – Marketing & BDC**	**Business Head**	**Annually**	**Manual**
14.4 Accounting of Provision & Bad debts Once the approvals are obtained, the EXEC – Finance & 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). *Refer DOA*	**Executive – Finance & Accounts**	**-**	**Annually**	**System**

15 Customer Complaints & Litigation

Process Flow

Process Narrative

Description	Responsibility	Accountability	Frequency	System / Manual
15.1 Resolution of Customer issues 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. *Refer DOA*	**Executive – Finance & Accounts**	**HOD – Finance & Accounts**	**As and when**	**Manual**
15.2 Identification of Overdue customers EXEC / MANAGER - Finance & Accounts generates the Customer	**Executive – Finance & Accounts**	**HOD – Sales & BD**	**As and when**	**Manual**

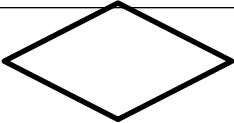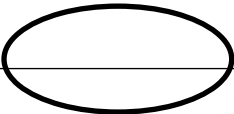|				
Ageing Report from SAP for outstanding customers over 90 days and shares it with the HOD – Sales & BD.				
15.3 Initiation for Litigation Based on the details provided by EXEC / MANAGER - Finance & Accounts, the HOD – Sales & BD, in consultation with the Business Head, identifies customers for potential legal action, which is then forwarded for approval as per DOA. *Refer DOA*	**HOD - Sales & BD**	**Terminal Head / Business Head**	**As and when**	**Manual**
15.4 Approval for Litigation Business 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 further action.	**Business Head and COO/COE**		**As and when**	**Manual**
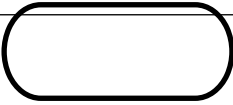
Key Performance Indicators (KPI's)

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 Accuracy	Ensure accurate and timely verification of receipts to maintain financial accuracy.	XX	XX	XX

Standard templates

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

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