BUSINESS READINESS ASSESSMENT REPORT

(BRASS)

Prepared for

**ISKCON BANGALORE**

Prepared by

**Lakshmi Ananth**

**Affordable Business Solutions (P) Ltd.**

**Bangalore**

Version: Draft

**Revision and Signoff Sheet**

**Change Record**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Author |  | | Version Change |
| 01/10/2015 | Lakshmi Ananth | |  | Draft |
|  |  |  | |  |
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**Reviewers – ABS**

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| --- | --- | --- | --- |
| Name | Version approved |  | Date |
| Srinivasan.D | Draft |  | 01/12/2015 |
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**Reviewers – ISKCON**

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1. Executive Summary
   1. About ISKCON Bangalore:

Background:

ISKCON- International Society for Krishna Consciousness is a worldwide movement which has established temples, Schools & Restaurants through its centres. Radha-Krishna Temple at Hare Krishna Hills was established in 1997.

The Governing Body of the Society has been entrusted, by its members, the duty to manage the day-to-day affairs of the Society. The Governing Body currently consists of 10 members who have considerable experience in running the Society.

**ISKCON BANGALORE comprises of the following entities which are under the purview of this readiness assessment:**

* **ISKCON Bangalore (ISKCON)**
* **Touchstone Foundation (TSF)**
* **Goloka Seva Trust (GST)**
* **Sankirthana Seva Trust (SST)**
  1. Employees

ISKCON BANGALORE is having employee strength of around XXXX

* 1. About this Document:

ISKCON has contracted ABS to study the business processes that are being practiced in its various entities and divisions. The study report will also recommend the best practices that are to be followed using standard ERP system. Disparate

* 1. IT Information Systems used by ISKCON and Associated Trusts

## Tally 4.91

Tally is currently used by Accounts & Finance (for all trusts), Material Management (for ISKCON) and GST (Inventory management). Please note that we are also using Saral TDS and Saral Income Tax.

## Dhananjaya

Dhananjaya is an application developed in-house for donation management and has the following modules: Donor Data Management, Receipt Processing, Patron Form Processing, Patron Bahumana Processing (special puja invitations, patron cards, newsletter, book sets, name inscriptions etc.) and Dispatch Management.

## PRISM Futura

This software was developed by Ntuitive Technologies and is used by TSF-Prasadam division. The POS is used for billing in restaurants. Apart from this the other modules like stores, material management, procurements, indents are also used.

## Destiny ERP

Destiny ERP is a software product from Akshara Agile Technologies and used by TSF-Gifts Division.

## Guest House Booking Software

A software developed in-house and caters to the need to guest house room booking, and billing.

## Subscription Management Software

It is a customized version of Dhananjaya software which is being used by the BVD magazine division for managing the subscriptions.

##### Paygenie

Developed by TenX Labs for Payroll Management.

* 1. Readiness Index

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| --- | --- | --- | --- | --- |
| **S.No** | **Parameters** | **Weightage** | **Rating %** | **Weighted Score** |
| 1 | [Master Data Management](file:///F:\Lakshmi\ISKCON\Copy%20of%20Digital_Assessment_ABS_ISKCON.xls#MDM!A1) | 30 | 65 | 19 |
| 2 | [I.T. Infrastructure](file:///F:\Lakshmi\ISKCON\Copy%20of%20Digital_Assessment_ABS_ISKCON.xls#IT!A1) | 5 | 73 | 4 |
| 3 | [Employee Skill Inventory](file:///F:\Lakshmi\ISKCON\Copy%20of%20Digital_Assessment_ABS_ISKCON.xls#ESI!A1) | 15 | 82 | 12 |
| 4 | [Change Management](file:///F:\Lakshmi\ISKCON\Copy%20of%20Digital_Assessment_ABS_ISKCON.xls#CM!A1) | 30 | 83 | 25 |
| 5 | [Business Analytics](file:///F:\Lakshmi\ISKCON\Copy%20of%20Digital_Assessment_ABS_ISKCON.xls#BA!A1) | 5 | 61 | 3 |
| 6 | [Business Process Discovery](file:///F:\Lakshmi\ISKCON\Copy%20of%20Digital_Assessment_ABS_ISKCON.xls#BPD!A1) | 15 |  |  |
|  | Overall % | 100 |  | [63.4](mailto:=@sum(C3:C8)/600) |

1. ISKCON BANGALORE

ISKCON Bangalore is a registered Charitable Trust primarily governing the temple and its associated activities. The vision of ISKCON foundation is well depicted in the following 11 objectives. In order to achieve the objectives, the organization has segregated divisions and sub-divisions in a well-planned manner to conduct its activities:

1. To distribute Holy Name and promote quality chanting
2. To maintain opulent and gorgeous Deity worship along with festivals on a grand scale throughout the year
3. To increase the awareness and appreciation of Srila Prabhupada - his message, his saintly personality, his character, his mission and his institution
4. To distribute Srila Prabhupada’s books to desired target audience by engaging and inspiring them
5. To maintain and nourish a vibrant, inspired and committed community of missionaries with mature understanding of Srila Prabhupada’s instructions for his Krishna consciousness movement.
6. To enlist and cultivate donors with the twin objectives of raising funds and making them life time supporters of the Krishna consciousness movement
7. To increase Krishna consciousness among the desired sections of the society

a) Children through CES and Values Plus.

b) Young people from SEC A, B and C families through FOLK program.

c) SEC C Families through Krishna Ashraya program.

d) SEC A and B families from business communities through Krishna Life program.

e) SEC A and B families from corporate and influencer communities through Life Sublime program.

f) SEC A and B families from celebrity and reputed communities through Life Sublime Premium program.

\*\*\* SEC stands for Socio Economic Classification.

1. To create for-profit activities that helps to further Krishna consciousness and is also in line with the principles of Krishna consciousness, to meet the expenses of temple activities.
2. To capitalize on opportunities that will help to further Krishna consciousness, help to present, preserve and promote the cultural heritage of India through new projects at VK Hill, Whitefield extension centre, Dharmapuri extension centre, school project and Annadana project.
3. To bring about a way of life that is in harmony with nature and offers a sustainable alternative to the dominant consumerist and materialistic world (Mahadevapura Farm and Bio-diesel Project)
4. To promote sustainable and socially responsible practices while achieving the above objectives.
   1. Revenue Streams

ISKCON Bangalore is getting revenue from the following streams:

* Donations/membership
* Hundi
* Guest House
* Kalyana mandapa
* Folk Division
* Cultural Activities
* Donation of Articles
* Donation of Food Items
* Vehicle parking fees
* Foot wear counter charges
* Rental revenue from other Trusts (Group)
  + 1. Donations/membership

This is maintained by the Donor Care Centre (DCC). The Donations are broadly categorised into two: Corpus & Non Corpus

**Corpus Donations:** The amount received towards corpus donation is utilized for the various projects undertaken by ISKCON. While receiving this type of donation a declaration form is taken from the donorauthorising the ISKCON Trust to utilize the amount.

**Non-Corpus Donations:** The non-corpus donations are further divided into two:

* Goraksha, Annadana, Prasadam, Educational Program, Cultural Program:- Exempted from Tax
* Nitya Seva & Festival Seva (Homam, Pooja, Abhishekam etc):- No Tax exemption

Various schemes are associated with donation-membership & patronage. Seva (title)- Dharma Sevaka, Dharma Kartha, Dharma Adhikari, Mukhya dharma adhikari and privileges- News Letters, Books, yagna are linked with the schemes. Donors can nominate persons as patrons.

* + - 1. Current Process

A team of fund raisers are there to collect the donations. Also Donations are received online. Receipt books are issued to the fund raisers and a log is maintained manually. Donation Receipts (Temporary Receipts) are manually filled up and issued to the donors. Payment is collected by cash/cheque/DD/Debit Card, Credit Card, Bank Transfer, ECS. If repeated donations are made by the donor, his e mail ID, mobile number and previous receipt number is recorded at the reverse side of the receipt. The amount and counterfoils are submitted to the DCC. The cash is handed over to the cashier. The instruments are maintained in the DCC.



Dhananjaya Software- an in-house developed application is used to help the activities of the donor care department. The following information/activities are maintained using Dhananjaya: Donor Data, Patronage, Receipts, Bahumanas (Privileges) and dispatches.

Temporary Receipt details are entered in the software and a Donation Receipt is generated. Separate number series maintained for Corpus & non-corpus donations. This is submitted to the accounts Department. Donations are accepted in stipulated monthly instalments for which PDCs (Post Dated Cheques) are collected. Separate receipt is generated for each cheque.

The cheques are handed over to the accounts department on due dates. Until then they are maintained with the Donor care division.

* + - 1. Issues

Donation information is captured into the temporary receipt first and again entered into the Dhananjaya system to generate an actual receipt.

In case of online donations, the donor information is not captured.

The program is not integrated with the accounting package and hence the entries are repeated.

Reconciliations are done multiple times due to repeated data entry in different systems

PDCs do not form part of the cash flow.

* + - 1. Recommendations

Integration of the Dhananjaya software with the proposed ERP is recommended, so that when the donation information is entered, a corresponding financial journal would be generated. The Finance/Accounts department can verify the amount and post the journal.

The Sales person (Fund Raiser) and G/L account mapping should be done so that multiple reports can be taken for Donation information.

Mapping of the Terms (purpose) to the Income Tax Section will help to segregate the payments based on tax applicability.

Introducing a unique donor ID will be helpful to identify the multiple donations made by a single donor.

* + 1. Hundi

Hundis are kept at various locations in the temple premises. These are locked and numbered.

* + - 1. Current System

Cash collection from Hundi is counted and deposited to the bank by the Cash department. The remittance slip is handed over to the accounts department for accounting Hundi wise collection.

* + - 1. Issues

Information is maintained manually

* + - 1. Recommendations

Each Hundi can be given a unique code in the ERP system and while accounting the collection, the code to be tagged. This will help to get a report on Hundi wise collection and comparison.

* + 1. Guest House

The Guest House- Yatri Nivas is operated catering to the accommodation needs of the devotees. Based on the Patronage scheme, free accommodation is provided to the patrons for stipulated no. of days in a year.

* + - 1. Current System

Tariff is maintained for paid accommodation. Depending on the availability the rooms are allocated. Currently an in house developed software is used for room booking and bill generation. Cash is collected from the inmates for the room services rendered. The bills and collections are entered separately in accounts.

* + - 1. Issues

The complete activities of the guest house are not captured in the existing software.

The software does not have integration with the financial accounting system. Hence repetition of entry happens.

Room service charges are not invoiced and accuracy of collection is not traceable currently.

* + - 1. Recommendations

Guest management and billing to be customised in the ERP

* + 1. Kalyana Mandapa

Two wedding halls are maintained under ISKCON Bangalore

* + - 1. Current System

Advance Booking is done for halls. The payments are also made 100% in advance. Amount is collected by cash/cheque/card and manual receipts are issued to the customer. End of every month, a work sheet is prepared for the advances received for that month by Accounts and forwarded to the Kalyana mandapa division for status update. This is updated and returned to the accounts.

On receiving the advance, the amount is credited to the advance account and Luxury tax is applicable. On completion of the event, the revenue part is moved to the Income account from the advance account.

On a daily basis, the extra revenue earned in the wedding halls for amenities are accounted separately which is provided by the division.

In case of cancellation of event in advance (around 15 days) the amount is refunded retaining cancellation charges.

* + - 1. Issues

Registrations and billing are maintained manually

Accounting is done separately.

Reconciliation done manually

* + - 1. Recommendations

By having an integrated ERP system, the activities can be combined with accounts and reports can be generated easily.

* + 1. Folk Division

Registration fee is collected from the new students (joining as preachers). Apart from this, fees for Hostel accommodation and food are collected.

Registration fee is collected for the classes conducted for these folks and also for the public.

Any general donations given by these folks are directly collected and accounted (not routed through DCC).

Charges are collected for cultural trips conducted.

* + - 1. Current System

Collection is maintained manually and accounted. Cost centres are required for folk division. Hostel wise, program wise revenue report is required.

* + - 1. Issue

Manual Receipts and separate accounting entry. Reconciliation of cash and receipts are done separately.

* + - 1. Recommendations

By having an integrated ERP system, the activities can be combined with accounts and reports can be generated easily. Separate code can be assigned for each student to monitor the student wise collection.

* + 1. Cultural activities

Various Cultural activities and Educational programs are conducted for which fixed amount is collected as registration fees.

* + - 1. Current System

Manual receipt is issued for each collection.

* + - 1. Issue

Manual process of receipt & Cash reconciliation is done separately and accounting is done for each receipt.

* + - 1. Recommendations

By having an integrated ERP system, the activities can be combined with accounts and reports can be generated easily. Various programs can be tagged under cost centres so that program wise revenue can be monitored.

* + 1. Donation of Articles

Donation in the form of Jewellery is received and maintained by the Deity Department

* + - 1. Current System

Each article is weighed and a value is allocated to it. Receipt is issued to the donor. A voucher is prepared manually and given to accounts. Based on the category of the item, accounting is done.

* + - 1. Issue

Manual process of receipt and accounting is done for each receipt. Separate asset code is not maintained in the accounts. Only the value is recorded under the asset category. Quantity and code are maintained outside the accounting system

* + - 1. Recommendations

Each article should be tagged with a unique asset code and by using the ERP the asset accounting can be made easy and at any given point of time the reports can be generated for the asset quantity and book value.

* + 1. Donation of Grocery/Food articles

Items like Rice, Dhal Sugar etc. are donated by devotees. This is maintained by ‘Krishnamrutha’ division.

* + - 1. Current System

Donation receipt is issued to the donor. This is taken to the inventory. This is accounted into the general donation & Food Distribution accounts directly.

* + - 1. Issue

Manual process of receipt. Inventory is not linked to the accounts

* + - 1. Recommendations

By having an integrated ERP system, the receipts can be combined with accounts

* + 1. Vehicle parking fees

Parking fee for vehicles are collected at the gate entry.

* + - 1. Current System

Different tariff is maintained for two wheelers and four wheelers. Vehicle number is recorded and receipt is issued manually. Cash collected and receipt copies are verified manually.

* + - 1. Issues

Receipts are issued manually. Cash reconciliation and accounting is done separately

* + - 1. Recommendations

By having an integrated ERP system, the receipts can be combined with accounts

* + 1. Footwear counter charges

Footwear counters are located at darshan entry points in the temple. Charges are collected for safe keeping of the footwear.

* + - 1. Current System

Tokens are issued along with a coupon on collection of cash. On daily basis the collected cash is handed over to the cash department. Accounting is done as a single entry per day

* + - 1. Issues

Number of coupons issued is verified manually against the cash.

* + - 1. Recommendations

Nil

* + 1. Rental revenue from other Trusts

ISKCON is charging rent & maintenance charges to the Other Trusts: TSF- Gift & Food Divisions and Akshya Patra Kitchen.

* + - 1. Current System

The rent is fixed and amenities are calculated on monthly basis. Debit note is issued and money is collected.

* + - 1. Issues

Amount to be allotted is calculated manually and the Debit notes are made for the resultant amounts and entered in Tally.

* + - 1. Recommendations

By using the ERP system, the amount can be allocated to the various cost/Revenue centres. Debit note generation based on the allocation can be automated to avoid manual calculation. This will help to generate cross sectional reports with minimum effort.

* 1. Planning & procurement

Based on the historical data planning for procurement is done. Only short term plans (1-2 months) are done currently. Most of the procurement is happening based on the indents received from various departments. Centralized Purchasing system is followed in ISKCON.

* + - 1. Current System

Purchase Requisitions are raised by various departments signed by the indenter and unit head. This is consolidated by the planning personnel and he creates Material Requisition Note and forward to the Purchase Department.

The request is approved by the respective Department Head. Quotations are taken from the vendors and Purchase & planning department together finalize the rate, quantity and supplier as per the SOP. Purchase orders are created and the same is approved by the Purchase head. For higher value items P.Os are approved by the senior management based on P.O value



GRN& invoice is received from the stores. GRN is entered in a separate instance of Tally software.

Purchase voucher is prepared and the set of documents- P.O, GRN, Invoice and voucher- is submitted to the Finance & Accounts department.

In Finance a register entry is created. (If there are bulk of invoices for the same vendor, then Purchase department provides an excel attachment of the details). In finance 3 way validations of the documents is done (P.O, GRN & Invoice) by a team and handed over to another team for the following note:

* Account heads to which entry to be posted
* Tax applicability & Input details
* TDS Applicability

Then the set of document is handed over to the accounting personnel. After accounting, the document is handed over to another team for final verification upon which cheque is printed. The payment details are maintained in a register (excel sheet) in which the following information is recorded:

* P.O number & date
* Vendor Information
* GRN number & Date
* Invoice number & Date
* Cheque status is mentioned (waiting for 1st signatory, waiting for 2nd signatory & Ready for disbursement)

The excel sheet is maintained in a common folder so that the Purchase department can view the status.

Payment terms are not defined in ISKCON. The Purchase invoices are cleared within 3-4 days of receiving the invoice. The Purchase invoices are accounted at the time of payment.

The payment is handed over to the Purchase Department and (finance voucher is signed by the Purchase department personnel for acceptance) from there disbursed to the vendor.

For Cash bills, the voucher is sent to the cashier. After disbursement of cash, the voucher is sent back to the accounts.

Note: In case of service bills, the copy of the Service report is attached instead of GRN

* + - 1. Issues

Manual Process of request

Manual Approval request & approval mechanism

Inventory is not linked with Purchase. Hence visibility to the available inventory is missing.

Finance is not integrated with Purchase and inventory. Hence lessor clarity for cash flow management.

* + - 1. Recommendations

An integrated ERP system with automated approval mechanism will reduce the human effort deployed currently to manage the process.

Work flow can be defined

100% clarity, visibility and accuracy of the data can be achieved.

Reports pertaining to Purchase, inventory & AP will be available.



* 1. Inventory & Stores

There are no sales involved with the entity ISKCON, Bangalore. The Prasadam division is managed by Touchstone foundation. Hence only internal usage items are maintained in the inventory. They are categorised as given below:

* Electrical
* Plumbing
* Mechanical
* Carpentry
* Stationary
* House Keeping
* Vehicle Oil/Lubricants

A main store and department wise sub stores are maintained. Items procured for specific departments are issued to the sub stores immediately after the procurement.

* + - 1. Current System

A separate instance of Tally Software is used for Inventory Management in which the following activities are done:

* Item Master is maintained
* Purchase orders are generated
* GRNs are maintained
* Material issue to the sub-stores is maintained
  + - 1. Issues

Inventory is not integrated with Finance

Currently the stock at the sub-stores is not maintained in the system. It is treated as a material issue in the main store. Hence traceability of actual stock is missing from a centralized point of view.

* + - 1. Recommendations

An integrated ERP system with would resolve the existing issues. Main store and sub stores to be created as separate locations and material should be transferred to the sub store. Issue should be done from sub-store as and when required. This procedure will give accuracy of inventory. The revised process flow is as shown below:

* 1. Sales & Receivables

ISKCON Bangalore entity is not engaged in any sales activities. Hence only receivables from the group entities are there.

Separate receivable accounts are maintained for the group entities into which the periodic debit notes are accounted.

* 1. Finance & Accounts

Finance and Accounts Department has multiple teams to handle the various activities.

* Accounts Payable (AP)
* Accounts Receivable (AR)
* General Accounting
* Payments
* Taxation
* MIS
  + 1. Type of Entries:
* All types of Donation Receipts and payments
* Cash remittance to Bank, Cash withdrawal and Bank Transfers
* Advances Received
* Purchase Invoices, Service Invoices and Expenses Bill
* Debit Notes, Credit Notes and Journal Vouchers
* Group entity entries
* Salary entries
* Taxation entries
  + 1. Taxation

Sales Tax is not applicable in ISKCON as there is no sale. In Purchase the tax is added to the cost of the item.

Luxury Tax is applicable for Kalyana Mandapa and Guest house. The tax collected is remitted to the Govt. account on monthly basis. For Kalyana mandapa, the amount is collected and accounted as advance and reconciliation is done only during month end. Hence Tax liability is not known till month end. Other Income on Kalyana Mandapa is applicable for Luxury Tax but it’s not charged. It is borne by ISKCON.

Annexure for tax return filing is prepared manually taking the invoice details from the Tally software. TDS details are repeatedly entered in SARAL

Service Tax is paid on monthly basis. Service Tax returns is filed once in 6 months. The template is downloaded from the website and the details are filled in.

* + 1. Financial Budgets

Financial Budgets are prepared annually on monthly basis and management approval is obtained. Every month, the budget Vs actual is compared and variation is arrived.

* + 1. MIS

Objective based Score cards:

ISKCON group has 11 objectives for which VPs are tagged. Based on the objective a score card is maintained month wise to assess the performance

Entity wise Revenue Report is generated on monthly basis.

1. GOLOKA SEVA TRUST (GST)
   1. About GST



Goloka Seva Trust, incepted in the year 1992, is an ISO certified organization engaged in manufacturing and exporting a wide range of agarbatti.

GST is a Proprietorship Firm guided by our board of trustees headed by Sri H G Madhu Pandit Dasa, have successfully achieved remarkable growth in the sector. Initially they were manufacturing and supplying to only temples. On public demand the firm entered in to retail sales and increased the manufacturing capacity. The sticks were prepared by following Vedic tradition.

Based at Bangalore, the source ingredients such as natural fragrances and sandalwood oil are easily available to prepare a purely refreshing and qualitatively superior range of incense sticks.

* 1. Products

Industry experience of around 16 years has helped GST in setting up higher standards of excellence in the field of manufacturing and exporting superior range of agarbatti.

The following Products are manufactured:

* Good Earth Incense Sticks
* Perfumed Incense Sticks
* Sandalwood Incense Sticks
* Natural Masala Incense Sticks
* Honey Incense Sticks
* Natural Floral Incense Sticks
* Herbal Incense Sticks

Inspired by nature, the beauty and the heavenly fragrances of our ancient and traditional motherland are replicated in our product range by use of natural ingredients including different natural oils, resins and aromatic chemicals; forest based gums and herbs.

For Most of the products, the formula is customised as per the specification of the clients.



* 1. Planning, Procurement & Packing

Procurement plan is made based on the sales forecast for the last three months Data and the previous seasonal sales.

* + 1. Current System

Based on the forecast the Procurement Team finalizes the quantity, rate etc. GST has a set of regular vendors to whom the manufacturing is outsourced. The Quality checking is done at vendor’s place. Purchase order is generated and given to the vendor with product specification. Approval is obtained. On receiving the items, GRN is made. Invoice is verified and the set of documents (P.O, GRN, Invoice & Voucher is sent to Accounts for payment process)

Well defined Item maser is maintained with unique item code. Separate Item code is maintained for the packing materials. The printed packs are purchased

The packing is done at GST’s premises. The packing process involves the following steps:

* Incorporating holograms in the packet
* Weighing of agarbatti (Each pack of agarbatti weighs between 16-18 gms.)
* Packing the weighed agarbatti in the butter paper cover & putting into the base pack.
* The base packet is further packed into bigger boxes with multiple units.

Each type of pack is identified as a unique SKU

Well defined BOM is maintained for all the SKU.

Batch numbers are not maintained.

Barcode is maintained same as Item code.

Sample BOM is shown below:

|  |  |  |  |
| --- | --- | --- | --- |
| No.: | **974** | Dated: | **02/12/2014** |
| Ref.: |  |  |  |
| **Item Name** | Quantity | Rate | Amount |
| **Source (Consumption)** |  |  |  |
| **2052 - Parijatak 8" Bathi Bulk** |  |  |  |
|  | 6.000 Kg | 450.00/Kg | 2700.00 |
| **4139 - Parijatha 100 Gms Top** |  |  |  |
|  | 60.00 No | 1.87/No | 112.20 |
| **4143 - PP Cover 100 Gms** |  |  |  |
|  | 0.120 Kg | 146.75/Kg | 17.61 |
| **4070 - HM Cover 100 Gms** |  |  |  |
|  | 0.120 Kg | 149.50/Kg | 17.94 |
| **4082 - Inner 100 Gms** |  |  |  |
|  | 60.00 No | 1.50/No | 90.00 |
|  |  | **₹ 2937.75** |  |
| **Destination (Production)** |  |  |  |
| **1101 - Parijatha 100 Gms Pack** |  |  |  |
|  | 60.00 No | 45.52/No | 2731.20 |
| **60.00 No** |  | **₹ 2731.20** |  |
|  |  |  |  |
| Checked by | Verified by | Authorised Signatory |  |

On Daily basis, the material is issued to the shop floor for packing based on the production plan. The days output is also recorded manually in a job card by the supervisor.

No Machines are used in the packing process. The team of people is divided based on the process done and each team is led by a supervisor. T

A separate instance of Tally is used to maintain the Inventory. Rest all the data is maintained in excel sheets.

* + 1. Issues

Finance is not integrated with Inventory. Hence the data entry work is doubled. BOMs and Material issue is entered manually. Hence data entry work is more. Vendor wise/Item wise Purchase reports are not available from the system.

* + 1. Recommendations

By implementing the integrated ERP system will resolve the current issues.

* 1. Sales & Receivables

Domestic sales, Export & Online sales (flipcart) are done. Domestic sale is further divided into Temple counter sales, Other temples & General sales. Temple counter sales are maintained by the TSF Gift Division. In GST its treated as Inter- company sales

* + 1. Current System

The orders received are maintained in excel and on daily basis, the delivery schedule is arrived and dispatches are done accordingly. Invoices and issues are entered in the Tally software at factory.

A web module is built in which the customers can place the order. These orders are also consolidated and on daily basis, the dispatch is done. The material is picked from the premises by the agent in case of the web sales.

* + 1. Issues

Financial accounting is not integrated. Hence all the sales in invoices are again entered in the Tally system in Accounts. Customer/Customer Segment wise, Product wise profitability reports cannot be generated from the existing system because of lack of integration of data.

Documentation for export orders are maintained outside the system

* + 1. Recommendations

By implementing an integrated ERP system, the issues can be resolved. Sales Analysis can be done based on product groups and various customer segments. A well- defined customer master and Item maser with required grouping will help the entity to generate the sales forecast and profitability reports.

* 1. Inventory & Costing

The Bought out agarbatti and Packing materials are the two major categories of items. RM and FG stores are maintained separately in the same premises.

* + 1. Current System

Daily closing stock is arrived by the following formula:

Opening Stock + Purchases – Issues

Wastage is calculated by weighing the agarbatti before and during packing. On average a single butter paper pack contains 16-18 grams of agarbatti. End of the day based on the output (no. of packs finished) the wastage is calculated manually and accounted.

The cost involved for packing process is accounted under manufacturing expenses and COGS is arrived periodically.

The closing stock value is arrived on monthly basis and passed on to the Accounts for updating the closing stock value.

* + 1. Issues

All the data is maintained and entered manually. Financial system is not integrated with the Tally in the factory. Hence reconciliation of data is done and reports are prepared outside the system manually.

* + 1. Recommendations

By implementing ERP system, the cycle of Forecasting, procurement, sales and Inventory become interlinked giving the complete clarity on stock position and movements.

* 1. Financial Accounting

Financial accounting is not integrated. Hence all the sales in invoices are again punched into the Tally accounting software.

* 1. Revised Process flow by implementing ERP

The revised process flow on implementing ERP will be as shown below:



1. SANKIRTAN SEVA TRUST (SST)

Sankirtan Seva Trust (SST) is a separate legal entity dealing with the publishing and sales of Magazines of ISKCON. Magazines- Bhaktivedanta Darshana & Krishna Voice is published in two languages- English & Kannada.

Magazines are sent to the members (as part of the donation scheme) and to the non-members (subscribers). Apart from this, magazines are sold at the temple counters, other temples and through various events (stalls) conducted

There are three streams of revenue for this entity:

* Revenue from Life members (part of Donation scheme) and non- members ( subscribers)
* Revenue from Advertisement
* Revenue from AVD (Aadhyatmika Vidya Dana) – Donation collected for distribution of magazines to school children. 5% of such donation goes to Akshayapatra and 20% goes towards book distribution.

The three streams are handled by 3 different teams.

Apart from this, magazines are given as compliments for 6 months for the Nitya Seva promoted by ISKCON (Kinkara & Sevaka). The money is collected by Magazine team and handed over to DCC division and from there handed over to the Finance.

* 1. Subscription & Sales

The duration of the subscription is 1 year, 3 years & 5 years. The subscription tariff varies depending upon the duration.

Different gifts like calendar, diary etc. is given to the subscribers as compliments. These gifts are purchased from the TSF Gift division.

The order form is filled by the subscriber and and the amount is paid by cash/cheque. A temporary receipt is written manually and issued to the customer.

The second & third copy of the receipt along with the cash/cheque is handed over to the magazine admin department from where it is handed over to the Finance. Finance department gives an acknowledgement.

The order form details are entered into the Magazine software. A unique Customer ID and subscriber ID is generated and a permanent receipt is printed and couriered to the subscriber.

A register of receipt book is maintained. If any receipt is cancelled, then the original copy to be attached with the book.

Sales persons are tagged with the receipt book and the number series of the books are monitored.

Incentive is calculated and paid to the teams as per the incentive policy

Different tariff is maintained for the advertisements based on which the payment is collected and advt. material is published.

* 1. Printing & Distribution

Every month the content of the magazine is finalized by the editorial team and a soft copy of the magazine is made ready for printing.

There are multiple HKM centres under ISKCON DCC Division. The magazine requirement is given by these HKM centres to DCC division and the numbers are consolidated and passed on to the magazine division. New subscriptions received till 20th of every month are considered for the current month’s dispatch.

Labels of the members are printed from the Dhananjaya software and subscribers from the Magazine software.

The entire activity of printing and dispatch is outsourced.

Softcopy of the magazine content, Labels, Envelopes and other packing materials along with the purchase order is send to the printer. The printed magazines are packed in the individual envelope; labels are put and sorted out based on the pin code and send to the post office for dispatch. Copies allocated for temple counter & event sales are dispatched to the SST office from where it is distributed to the counters and for the events.

* 1. Costing

Each month the cost of the magazine is arrived by TSF 1 team based on the following parameters:

* Book Name
* Number of copies
* Book size
* No. of pages
* No. of Color pages
* No. of b/w pages
* No. of cover pages
* Paper GSM LWC
* Weight per DD ream (Kg)
* Rate per Kg
* Cost per ream (Rs)
* MWC Paper GSM
* Weight per DD ream (Kg)
* Rate per Kg
* Cost per ream (Rs)
* Cover Board GSM
* Weight per ream (Kg)
* Rate per Kg
* Cost per ream (rs)
* Cover page printing cost per thousand
* Printing Cost Colour per plate per col per 1000
* Printing Cost  for B/w per plate per col per 1000
* Actual Costing
* Particulars
* Cover paper cost
* Cover printing cost
* Cover page CTP cost
* Colour pages printing
* Colour pages CTP cost
* LWC paper Cost
* Printing, Gathering etc.
* Total Cost
* Cost per book
  1. Financial Accounting

The subscription amount is accounted based on the receipts. The costs for the magazines dispatched to the life members and for Nitya Seva Members are charged to ISKCON by Debit Note and recovered.

Sales from Temple counters are accounted separately.

Sales of Magazines to other temples are accounted through sales invoice and the amount is received.

Sales during events are accounted separately

Advertisement Income is accounted separately.

Purchase of gift articles from TSF is invoiced and inventory value is maintained.

Printing & dispatch charges are accounted separately

Designing charges, travel expenses etc are accounted separately.

* 1. Complaints Tracking

Complaint register is maintained manually. If any of the dispatch is returned to the post office, then the address is checked and verified with the post office and the magazine is sent by courier.

Address change to be intimated by the subscriber and it is updated in the system.

* 1. Issues & Additional Requirements

I**ssues:**

Data is maintained in two different databases and in addition maintained manually in excel.

There is no integration with Finance and hence data entry in accounts is an additional activity.

Unable to print the labels based on the pin code and hence additional sorting is done before dispatch.

Unable to generate periodic reports and reminders from the existing system

Tele-marketing is done and maintained in excel sheets. This data maintenance is a highly time consuming activity.

**Additional Requirements:**

Area wise/Sales person wise subscription report is required.

Label printing to be done based on the area and pin code

System generated reminders for subscription renewal and follow up is required.

Sales person to be tagged with the customer and when they resign their code has to be blocked and another person to be tagged.

* 1. Recommendations

The subscription module to be built in the ERP itself so that the sales, forecast, Inventory, Purchase, cost and CRM activities can be accomplished hand-in-hand. Mobility solutions for order registration, payment recording & temporary receipt printing can be considered provided the resources are capable to handle it.

1. TOUCHSTONE FOUNDATION (TSF)- GIFT DIVISION

Touchstone Foundation is a separate legal entity having two major divisions. The Gift Division deals with the trading activities of Gift articles.

* 1. Organization structure





* 1. Planning & Procurement

Sales Forecast is prepared in excel based on the last 3months of sales (overall and counter wise) by sales department.

Based on the forecast, the procurement planning is done by the procurement department. Planning is done for 1 month.

Purchase Orders are created with necessary approvals.

On receiving the material, GRN is created in the stores. QC process is done and accepted quantity is taken into the inventory.

A purchase voucher is prepared and forwarded to the Finance & Accounts along with P.O GRN & Purchase Invoice.

In Finance a register entry is made. The documents are done with three way verification and after approval for payment accounting are done and cheque is printed and issued to the procurement department from where it’s given to the vendor.

Samples are given by the vendors for trial run. In such cases, there is no purchase value allotted for that item and no payment is made to the vendor. The sale is done and the price is taken to the revenue.

Vendor Registration form and Item Registration forms are maintained in word document. The master data is approved by various departments to ensure that the data is authentic.

Around 200 vendors are there out of which 60% belongs to other states.



|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Planning** | | | | | | | | | |
| **Activities;** | |  | | Coordinator of all departments. | |  | **Reports;** | | |
| Materil planning | |  | | Material planning and budget approvals | |  | Material planning work sheet | | |
| Prodcut reviews | |  | | Escalations for speed up | |  | Nonmoving slow moving report | | |
| Customer order tracking | |  | | Make shortage reports, day and month wise. | |  | Shortage report, monthly and day to day wise | | |
| Allocation of items | |  | |  | |  | Item consumption reports | | |
|  | |  | | Giving extra requirement to purchase | |  | Customer order pending report | | |
|  | |  | | Escalations for speed up | |  |  | | |
| **Sales** |  | | **Stores** | |  | **Quality** | |  | **Purchase** |
| Forecast one month before. |  | |  | |  |  | |  |  |
| Internal |  | | Inward items from 5 days before month. | |  | Quality inspection after inward from 5 days before month. | |  | Put PO and communicate vendor for supply in two schedules. |
| External | Two schedules, 25 th 30 th, preceding month. 1 to 5 th in planned month | | Two schedules, 25th 30 th, preceding month. 1 to 5th in planned month | |
| Brihat Mridunga |  | |  | |  |
| Mandatory requirement |  | |  | |  |
|  |  | |  | |  |  | |  |  |
| Extra requirement |  | | Inward as per purchase status | |  | Quality inspection after in warding | |  | Update purchase status |
|  |  | | Send supplier rejection items. | |  |  | |  |  |
|  |  | | **Generating documents** | |  |  | |  |  |
|  |  | | GRIN | |  |  | |  |  |
|  |  | | Issue note | |  |  | |  |  |
|  |  | | DC, Packing list, packing list | |  |  | |  |  |
|  |  | | Sales returns | |  |  | |  |  |
|  |  | | Purchase returns | |  |  | |  |  |
|  |  | | Sub store bifurcation for making  GRIN Delivery challan, Packing list and packing list. | |  |  | |  |  |
| **Sales** |  | | **Stores** | |  | **Quality** | |  | **Purchase** |
|  |  | | **Reports ;** | |  |  | |  |  |
|  |  | | Month end closing report; Group wise and Zone wise | |  |  | |  |  |
|  |  | | Closing report as on date | |  |  | |  |  |
|  |  | | GRIN report | |  |  | |  |  |
|  |  | | Customer delivery report | |  |  | |  |  |
|  |  | | Stock book for each item | |  |  | |  |  |
|  |  | | Stock check reports | |  |  | |  |  |
|  |  | | Item aging reports | |  |  | |  |  |
|  |  | | Item reorder statement | |  |  | |  |  |
|  |  | | FSN Analysis | |  |  | |  |  |
|  |  | | Low stock statement | |  |  | |  |  |
|  |  | | Excess stock statement | |  |  | |  |  |
|  |  | | Production order tracking sheet | |  |  | |  |  |
|  |  | | Job order cost analysis report | |  |  | |  |  |

* 1. New Product Development

A separate team of people are working on new product development – Gift articles, Calendars etc. The design is derived and the development is done either in-house (assembly) or outsourced. The cost and price of the product is arrived by the procurement & Sales Team. New products are initially made as sample batches and taken for sales.

Currently the team is lacking visibility of the status of the item (Whether it’s under approval stage or under production or placed in sales counter etc.).

When new products are introduced, for first three months the status of the item is ‘sample’ and later if accepted, changed to ‘regular’.

* 1. Stores & Inventory

All incoming and outgoing materials are stored in the stores area. There is only one store but due to space constrain a warehouse is also maintained outside the premises. The following transact ions are being handled in the stores:

* GRN for purchase Items.
* Issue of items against Indents
* Physical stock verification
* Inventory adjustments (write off damaged items)

Each item is designated with a unique item code and barcode.

There is no batch number concept.

The following item categories are maintained:

* Aromatic Items
* Bags
* Books & CDs
* Children’s Items
* Clothing Items
* Daily/frequent worship
* Desktop Accessories
* Promotional Gifts
* Spiritual range
* Wall Hangings

If any item is damaged, it’s checked and approved by the QC team and in the inventory it’s scrapped out.

**Item Master Frame work**

This will help us to create a common setup for item creation across the Iskcon business Group irrespective of any category of products.

Direct integration with Balance Score Card and Finance

Item categorization and sub categories based on following parameters.

a. Balance Score Card.

b. Finance integration.

c. Department specific reports.

d. Statutory requirements.

e. Avoid overlapping of Data.

f. Clarity in Inventory Reports.

**Item classification requirements:**

**Requirements:**

* Category and Group classifications
* Item classifications
* Item specific type and sub type classifications
* Rates and landed cost arrival method
* Item Codification ( EAN/ General)
* Stock valuation
* Tax classifications
* Item Brand
* Source Types
* Price workings
* Schemes and Discounts
* Product measurements
* Stores and locations
* Package information
* Product Life
* Alternative Items
* Alternative Suppliers
* Product History
* Weight and measure requirements
* Bar Code requirements
  1. Quality Control

Visual inspection is carried out for the gift items. Quality acceptance and rejections are recorded. Vendor wise/item wise rejection details are maintained in excel.

* 1. In House Production

Photo, frames and Book-kits are made in-house. Bill of material is maintained for these items. The consumption of the packing materials is not directly tracked.

Book-kits are de-packed and sold in single units in case of demand. Process cost is not tracked currently.

* 1. Sales & Receivables

Different type of sales:

* Temple Counters ( Retail)
* External Sales
* Consignment Sales
* Web Sales
* VAN Sales
* Marathon Sales (seasonal)
* Value based sales

Customer Category:

* Devotees
* Temples
* Corporates
* Retail outlets

**Temple Counters:**

There are around 13 counters in the temple premises through which the Gift division items are being sold. Based on the space availability and sales, the counters raise indent for items and material is issued from the main stores.

Billing in these counters is done manually and cash is collected at the counter and items given to the customer.

On daily basis the collected amount is tallied with the bills and handed over to the cash department. In accounts counter wise daily sales is made as a consolidated single entry.

Every month end, the stock at each counter is verified and sales for the month is arrived based on the following formula: (Opening stock+ Received stock)- Closing stock = Sales. These figures are again matched with the amount collected and sale for the month is arrived.

If a specific item requested by the customer is not available in the counter but in another counter, then it’s picked from there and sold through the first counter.

Item codes are not mentioned in the bills but the description is written. Hence, in case of discrepancy, the reconciliation becomes difficult.

Periodically unsold items are moved back to the main store.

**External Sales:**

Sales to other temples, Corporates, Malls etc. fall under this category. Sales order is received and items are dispatched with invoice. Credit period is applicable in this type of sales.

Accounts department on a monthly basis generate the report of receivables and sent to the sales department for follow up.

**Consignment Sales:**

Some of the high value items come under consignment sales.

**Web sales**:

This is done through flipcart.com

**VAN Sales:**

This comes under ‘Brihat Mridanga’. Monthly requirement of items based on the events and target is arrived and request is given to the purchase department. Indent is raised and material is moved to the sub-store from where it’s loaded to the vehicles and transported to the event site. Credit sale is also done in van sales

**Marathon Sales:**

This is a seasonal sale for two months in a year. The preachers take the books from the Gift division stores and they travel within and outside the state and do the sales. The bills are prepared manually and issued. On completion of the marathon, the cash, copy of the bills and remaining stock are handover to the Gift Division. The cash is handed over to the cashier.

**Value Based sales:**

Damaged/soiled items (QC rejected items) are sold on low value. In this case a common item code is assigned and sold with a fixed price (Eg.Rs.10 item, Rs.5 item)

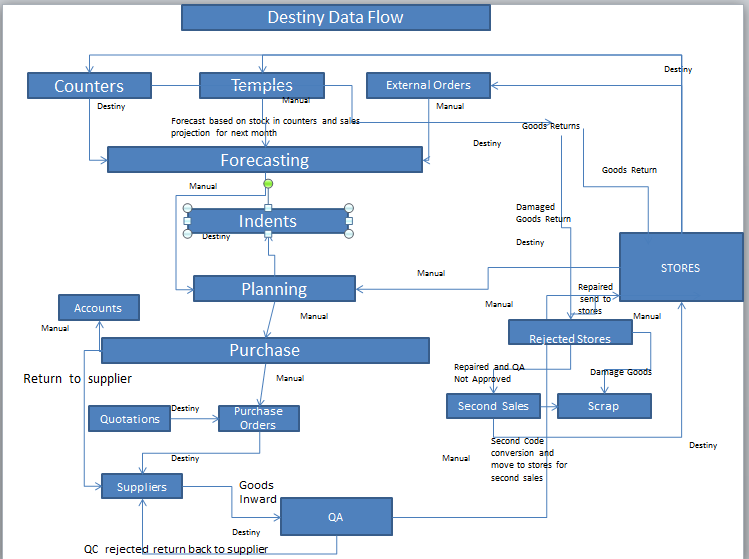
* 1. Financial Accounting

Credit bills are accounted separately under each customer and cash sales are accounted as a consolidated entry. AR and AP procedures are similar to ISKCON. Gift Articles- payment to vendors are done based on the credit period. Accounts payable list is prepared and sent to the Gift division on weekly basis. The head of the division indicates the payment to be released as per priority

* 1. Pain Points and New requirements

Destiny- in-house developed software is currently used to record the transactions of P.O, GRN, Purchase Return, issue to sub store and inventory.

**Destiny Dataflow:**

****The following are the pain points and requirements given by the TSF team. The points are applicable for the food division as well.

* Forecast and Material planning
* External and Internal issues against  Forecast
* Landed Cost  calculation and  sales price  fixing
* Batch and Non Batch Items – Bar code generation.
* Quotations  and supplier ledger update.
* Single GRN against  Multiple PO
* PO Cancellation  info in  pending PO report.
* Issue /Po/Receipt of  dropped item / Trail item.
* Counter automation
* Physical stock update -Counter /Stores.
* Inter Trust Transfers
* Multiple stores / Transfer options
* Forecasting is handled at each zone level.
* Entry forecast for multiple zones - Currently only person can make the entry. Need Multi user.
* Multiple customers with multiple customer price -
* Price amendments with +/- 10% for the groups - Not clear
* On Price change sales order update with latest item rate. Based on % / mark up system should recomputed the sale rate It should not impact on the external orders already received before the price change
* Percentage of profit should be maintained during sales order booking ( minimum selling Rate )
* Price margin approval to be taken from management for above certain percentage and then the orders should be posted
* Consolidation of forecasts for sales managers / Planning Team
* Freight details , LR number and Freight amount for DC to be captured at counters
* Invoice not happening after Invoice notification, update delivery at the invoice level not clear
* Payment receipt remainders
* Separate sales account should be maintained for Marathon , consignment sales with DC , van sales
* Event wise Van sales need to be tracked
* POP up of events during forecasting for particular VANs
* Profitability statement for particular VAN/Vehicles/ Events
* Provision for online integration
* Short closing / pre closing
* Trail items , regular items forecasting dropped items with stock ( Till stock exists )
* Vendor wise sales / which vendor items are fast moving
* **Planning :**
* Requirement of Indent/ quantity in hand.
* Addressing BOM and the explode of BOM to track the raw materials ( By default it should take BOM defined Raw material)
* Subcontracting to be tracked (sub contract orders)
* Few reports like material planning doc, forecast materialization, forecast analysis, monthly consumption, Dead item, mandatory list shortfalls needed
* Reports from stores , GRN tracking list , customer order tracking sheet, pending issues to counter, monthly stocks, stock aging, stock variance ,job order analysis report for sub contracting, short fall in job order for subcontracting, Tracking of job orders
* Different locations for QC reject (paid and un paid items)
* Different Number series for QC reject( vendor item), damage location (Vendor returns).
* Scraping items and considering as new item with different barcode and different amount
* Transferring to the assembling unit and producing internal job work order. Multiple vendors / semi finished goods
* Printing selling rate at transfer order
* Printing of barcodes for smaller items ( jeweler tag / printing label on laser printer for smaller items)

**Quality**

* Pending transfer reports
* QC Rejects – unpaid stock, rejection during purchase
* QC Damage – Paid stock, Pending QC report, Rejected/accepted QC report, Vendor wise QC report, period wise QC reports, scrap sales, paid/ unpaid QC reports /Second sale godown item conversion
* Customer return reports, Transaction report
* Tracking paid stock rejection from the counters
* Product non-conformance reports , IGIR to be automated
* Tracking of internal and external rework
* **Purchase :**
* Latest quote to be picked up during the planning
* Planning lead time calculation
* MOQ for the vendors should reflect during replenishment calculation
* Planning preferred vendor with latest quotation
* Changing the quantity at planning
* Budgeted value versus cumulative value purchase report
* Reports on new suppliers, amount wise transactions from vendor
* Short closure of PO’s , individual line items short closing at PO
* Performance reports of new items
* Blanket PO conversion demonstration
* Transfer order multiple shipments
* PO Archiving / Number to be printed
* Vendor Consignment stock should not be evaluated during valuation and forecasting
* Consignment -positive adjustment with number series generation report
  1. Recommendations

We recommend that the entire operations of Gift division is approached in an integrated manner to encompass the functions –

* Procurement,
* Storage,
* Distribution through various channels and
* Sales

To enable this to happen, we envisage introduction of

* Bar Codes for Items
* POS (Point Of Sales) for counters – with scanners - for selling the gift articles at various counters (to speed up the selling process)

The proposed ERP to have the above mentioned functionalities.

1. TOUCHSTONE FOUNDATION- FOOD DIVISION

The Food Division of TSF takes care of the production and sales of food items across the group under which dining hall, internal food counters, Restaurants (Annakoota and Higher Taste), Catering Division (External orders and Kalyana Mandapa) Restaurant and Retail outlet at Malleswaram.

* 1. Planning & Procurement

Sales department receives the orders for catering and other special orders and seasonal orders. Also Indent is received from all the counters. The orders and indents reach the FGA Head.

The indent is created in the Prism software. Consolidation of orders and indents is done manually and the requirement is forwarded to the production (Kitchen). Bill of material is maintained (many of them are inaccurate).

From kitchen the RM request based on the BOM is given to the stores.

Stores will issue the material else raise a request to the purchase Dept.

Procurement is planned only for 2-3 days. Centralized purchase system is followed.

Purchase orders are issued with necessary approvals. Along with the Purchase order the delivery schedule (the items and quantity to be delivered to each kitchen) is given so that the vendor delivers the items to the respective kitchen.

While supplying the material, vendor, on arriving the ISKCON premises obtains a stamp on the DC/Invoice from the purchase department and further delivers the materials to the respective kitchen as per the delivery schedule received. This process helps the purchase department to intimate the QC department about the arrival of the material.

* 1. Stores & Inventory

Food Division has a main store & sub-store (both are same. Sub-store is only a warehouse maintained due to the space constrains). Apart from this each kitchen is associated with a kitchen-store into which material is transferred based on the BOM for Production.

GRN is prepared on material arrival. But the items are taken into the inventory only after the QC process for RM is completed.

A Finished Goods Area (FGA) is maintained through which all the orders and dispatches are controlled. The finished goods are moved to the FGA. The dispatch quantity for each location is recorded against the indent and signature is obtained on delivery.

Temple food counters are managed by supervisors and team of sales persons is operating under supervisors.

Semi-finished items are transferred from kitchen to kitchen based on the requirement through FGA.

* 1. Production

There are 4 kitchens and a bakery to accomplish the entire production process. Most of the process is manually operated. The entire process of cooking is undertaken in multiple batches as per the delivery time.

The finished products are categorised as per the location to which it has to be delivered. Each kitchen has a dispatch area. Finished items to be sent – other than the temple food counters- are dispatched from the kitchen. But the documents are routed through the FGA. Items to be dispatched to the temple food counters are moved to the FGA division, from where it is distributed to the counters.

Some of the products like sweets that require packing is routed through the packing process and then dispatched through FGA to different locations..

* 1. Quality Control

A well- established QC department is functioning in ISKCON to ensure the quality of the RM used and finished items.

Compliance to ISO and FDA is adhered. The quality parameters are defined based on which the inspection is done.

Raw Materials are inspected before taking to the inventory. If the items are rejected by QC, then in most cases, the vendor gives a replacement.

The outcome of the inspection is recorded and maintained manually in excel sheets.

The following Traceability procedures are followed:

* Receipt of RM/Ingredients/PM: Register in Inward Register, check for specification and allot a GRN number
* Use of Raw Material for Production- When quality cleared products are being used in processing, link them to the manufacturing process such as BOM, Batch no. & Date / Work Order.
* Maintain a register to record the lot no. / batch no. of the packaging material and link them to the batches produced accordingly.
* Packing of finished product: Include a batch no. /Lot no. which allow the products to be grouped and link to information recorded by the tracing system.
* Shipping finished products to the customers /clients: Products are given separate identification mark in central warehouse for use in dispatch and subsequent handling in logistics.

Traceability system to be maintained with Forward and backward traceability

Records to be maintained for minimum 18 months

* 1. Sales & Receivables

Food counters at temple, Restaurants, Catering orders and Retail outlet are the major sales points. Sales orders are generated and forwarded to the FGA. Billing is done manually.

**Pain points:**

Tracking the status of sales orders

Tracking the completion of work and delivery

Handling exceptional orders

No facility to check the feasibility of executing the orders

Reports are prepared manually in excel.

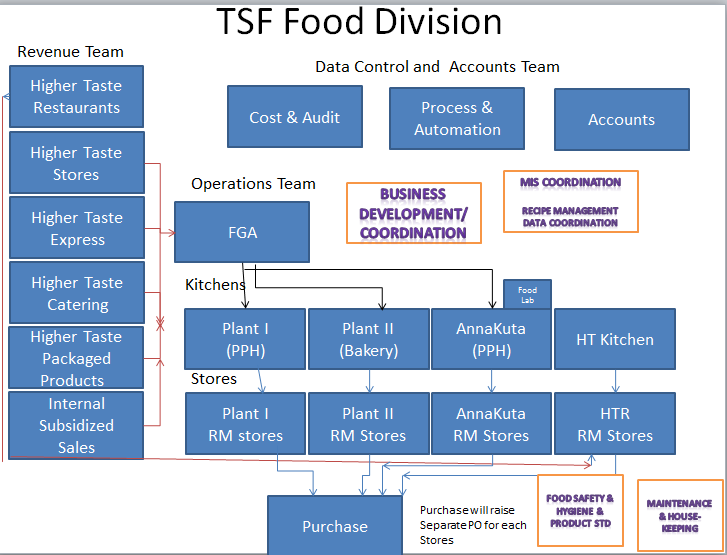
Lack of availability of customer information for follow up purpose

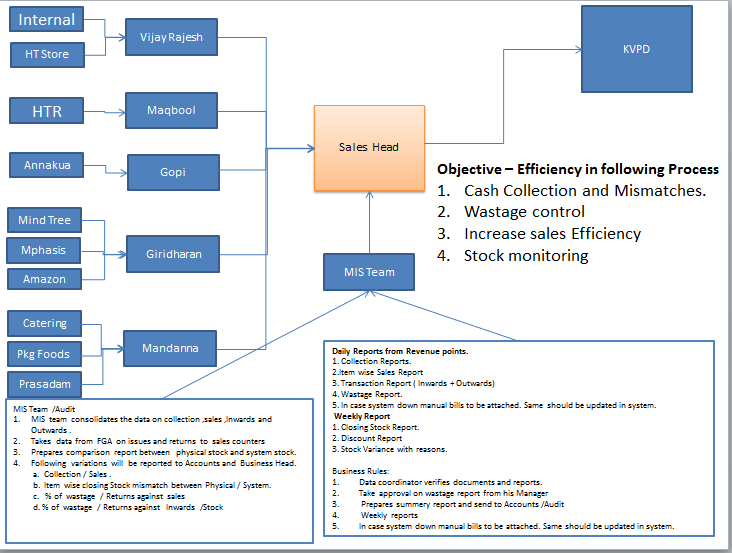
* 1. Financial Accounting

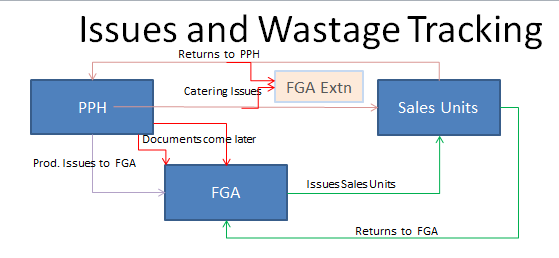
Similar to the gift division

* 1. Issues & New Requirements

**Data flow (As is) :**







1. Document Record physical receipts and document Quantity.
2. Any differences speak to the concern sales section and close the differences.
3. Entire catering process manual from order to indent to issues.
4. Need to go for open BOM for catering orders.
5. FGA extension to PPH will make system online and track differences.
6. This also will help PPH to make system online.
7. Wastage data to be updated in prism.

**Daily Reports from Revenue points.**

1. Collection Reports.

2. Item wise Sales Report

3. Transaction Report (Inward and Outward)

4. Wastage Report.

5. In case system down manual bills to be attached. Same should be updated in system.

**Weekly Report**

1. Closing Stock Report.

2. Discount Report

3. Stock Variance with reasons.

Business Rules:

1. Data coordinator verifies documents and reports.
2. Take approval on wastage report from his Manager
3. Prepares summery report and send to Accounts /Audit
4. Weekly reports
5. In case system down manual bills to be attached. Same should be updated in system.

MIS Team /Audit

1. MIS team consolidates the data on collection, sales, Inward and Outward.
2. Takes data from FGA on issues and returns to sales counters
3. Prepares comparison report between physical stock and system stock.
4. Following variations will be reported to Accounts and Business Head.

a. Collection / Sales.

b. Item wise closing Stock mismatch between Physical / System.

c. % of wastage / Returns against sales / Inward /stock

Recommendations

An integrated ERP system will help to stream line the activities. Business process to be fine-tuned and data accuracy to be maintained so that the lead time for delivery can be reduced and quality service can be provided.

Also recommending a dedicated team to handle the exceptional orders- to expedite the procurement, production process & delivery.

1. HR & PAYROLL

A dedicated team headed by Sri. Nandanandana Dasa takes care of the HR activities across the ISKCON Group.

Attendance is captured in the bio-metric system and the output is taken into excel. Leave is updated manually and the file is uploaded to the payroll software- Paygenie for processing.

TDS information is extracted from the payroll to be entered into SARAL for computation purpose.

Accounting of salary is done as a single entry per division.

Currently 20 mandays are utilized per month for attendance management and payroll process

Employee birthdays and events are maintained manually in excel.

Appraisal templates are maintained in excel and updated periodically

Supervisors also provide ad-hoc update.

A well- defined HR & Payroll module is required

**Recommendation:** Payroll and HRMS package integrated with finance & Accounts is recommended

**Responsibility Matrix of HR Department**

|  |  |  |  |
| --- | --- | --- | --- |
| **Head – HR** | | | |
| **Training & Development** | **Talent Acquisition** | **Salary Administration** | **Statutory Compliance** |
| 1. Training Program coordination *(Key Takeaways – ie Need of the training)*   -Fire training  -Emergency Exit pathway (chart) & training  -First Aid   1. Induction Program 2. Employee Engagement Programs   How to make people happy apart from Salary  Make higher ups to talk to those people   1. Medical Check-ups 2. Health Camps 3. Medi-claim policy 4. Medic-Claim settlements 5. Special Occasion organizing 6. Awareness Programs 7. Welfare Activities   -Food (uniformity in Org)   1. Educating on Code of Conduct 2. Educating on EHS 3. Discipline Management | 1. Manpower Planning 2. Manpower Budgeting 3. HR Budgeting 4. Recruitment & Selection process 5. Induction Support 6. On Boarding Process 7. Performance Management 8. Rewards & Recognition 9. HRIS Analysis   -Use of all resources   1. MIS Reporting 2. Salary Fitments 3. C&B Updating 4. Org. Chart updating 5. Maintain job description and updating 6. Approval of vacancies 7. Educating employees on Policies & procedures 8. Exit Interview 9. Employees Nominations | 1. Payroll Management 2. Pay slip distribution 3. Attendance Management 4. Leave Management 5. Bank account opening 6. Full & Final Settlement 7. Incentive Payment 8. Overtime Payment 9. Query Management 10. Maintenance of Personal Folders 11. Settlement of Gratuity 12. Form-16 distribution 13. Declaration of IT saving forecast 14. MIS Reporting on UA, OT & LOP | 1. Compliance PF Scheme 2. Compliance of ESI scheme 3. Compliance of profession tax 4. License, consent & registration renewals 5. Obtaining license, consents & registration 6. Legal matters 7. Statutory Audits & inspections 8. Compliance reporting 9. Contracts Administration of service providers & contractors 10. Personal Hearings 11. Legal proceedings 12. External Agencies Coordination |

**Grade Structure:**

Various Grade structures are maintained in the Group

**Payroll Process steps**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **PAYROLL PROCESS FOR ISKCON-BANGALORE for the month Of DEC 2014** | | | | | | | |
| **Sl No** | **TASK** | **Start Date** | **End Date** | **Estimated Time Required (Mins)** | **Actual Time Taken** | **RCA** | **Done By** |
| 1 | Sending Weekly Absence Reports to SPOC'S (Generation after 11.30 am and sending before 4 pm on weekly basis to SPOC's) | 21-Nov-14 | 20-Dec-14 | 210 |  |  | HAR |
| 2 | Receiving confirmations from SPOCS ( next day) | 21-Nov-14 | 20-Dec-14 | 15 |  |  | SPOC'S |
| 3 | Followup for confirmations from SPOCS' | 21-Nov-14 | 20-Dec-14 | 30 |  |  | HAR |
| 4 | Weekly updation of confirmed absence details in the muster roll | 21-Nov-14 | 20-Dec-14 | 120 |  |  | HAR |
| 5 | Updation of Leave Cards in the muster roll | 21-Nov-14 | 20-Dec-14 | 120 |  |  | HAR/MT |
| 6 | Check whether the Bio-Metric Machine is working Properly | 21-Nov-14 | 20-Dec-14 | 30 |  |  | HAR |
| 7 | Biometric Sheet download, format, printout and Distribution( Convention Halls & Theatre, Krishnamrita, Maintenance, New Constructions, Security, Goshala, Stores, Temple Services- Diety,Hundi, Pushpanjali & Harinam,Vice President Office, Folk, ) | 21-Dec-14 | 21-Dec-14 | 200 |  |  | HAR/MT |
| 8 | Updation of confirmation of absence from SPOC's in the muster roll - 21-11-2014 to 20-12-2014 ( Any balance period) | 21-Nov-14 | 20-Dec-14 | 360 |  |  | HAR |
| 9 | WAR -Balance confirmation of absence which are not received to be Cross checked and co-ordinate with departments -SPOC's for confirmation of WAR for the period from 21-11-2014 - 20-12-2014 and update in the muster roll. | 21-Dec-14 | 21-Dec-14 | 30 |  |  | HAR |
| 10 | Update the Leave/ Comp Off/ On Duty to MR & leave register (weekly basis) | 21-Nov-14 | 20-Dec-14 | 90 |  |  | MT |
| 11 | Update the Leave/ Comp Off/ On Duty to MR & leave register (weekly basis) | 21-Nov-14 | 20-Dec-14 | 180 |  |  | MT |
| 12 | Cross check the WAR and co-ordinate with departments (Balance) | 22-Dec-14 | 23-Dec-14 | 180 |  |  | HAR |
| 13 | Update the service charge details to MR | 22-Dec-14 | 22-Dec-14 | 90 |  |  | HAR |
| 14 | Update the new employees details to paygenie ( Recruitment team to update in the paygeine excel format weekly basis) | 24-Dec-14 | 24-Dec-14 | 210 |  |  | HAR |
| 15 | Caliculation and Update the arrears and assumption details to MR | 24-Dec-14 | 24-Dec-14 | 90 |  |  | HAR |
| 16 | Contact respective SPOC between 12:00 - 13:00 hrs and get clarification on phone.(balance if any) | 24-Dec-14 | 24-Dec-14 | 90 |  |  | HAR |
| 17 | Update the lunch, dinner, uniform & accomodation details | 24-Dec-14 | 24-Dec-14 | 210 |  |  | MT |
| 18 | Update the OT & incentive details in MR (TSFP) | 25-Dec-14 | 25-Dec-14 | 240 |  |  | HAR/MT |
| 19 | Update the OT hours and incentives details to MR (TSFG) | 25-Dec-14 | 25-Dec-14 | 240 |  |  | HAR/MT |
| 20 | Update the TDS details | 26-Dec-14 | 26-Dec-14 | 30 |  |  | HAR |
| 21 | Deduct Rs.6/- towards employees contribution of Karnataka Labour Welfare Fund and update in the muster roll for deductions | 26-Dec-14 | 26-Dec-14 | 30 |  |  | HAR |
| 22 | Update Muster Roll with Availaible Data | 26-Dec-14 | 26-Dec-14 | 150 |  |  | HAR |
| 23 | Update information gathered in regards to LOP in Muster Roll | 26-Dec-14 | 26-Dec-14 | 60 |  |  | HAR |
| 24 | Cross check muster roll and put into upload format | 26-Dec-14 | 26-Dec-14 | 60 |  |  | HAR |
| 25 | Upload details and Process in Paygenie | 27-Dec-14 | 27-Dec-14 | 30 |  |  | HAR |
| 26 | Export the salary sheet and cross checking | 27-Dec-14 | 27-Dec-14 | 90 |  |  | HAR |
| 27 | Formating the salary sheet | 27-Dec-14 | 27-Dec-14 | 120 |  |  | HAR |
| 28 | Bank statement and Voucher Preparation | 27-Dec-14 | 27-Dec-14 | 120 |  |  | HAR |
| 29 | Salary Sheets Audit and Approval by DH | 28-Dec-14 | 28-Dec-14 | 240 |  |  | Pooja |
| 30 | Contract workers salary sheet and prepare vouchers | 28-Dec-14 | 28-Dec-14 | 30 |  |  | HAR |
| 31 | Summary preparation | 28-Dec-14 | 28-Dec-14 | 60 |  |  | HAR |
| 32 | Variance report | 28-Dec-14 | 28-Dec-14 | 120 |  |  | HAR |
| 33 | Corrections and audit finalisation | 28-Dec-14 | 28-Dec-14 | 60 |  |  | HAR |
| 34 | Take the authorised sign then xerox copy | 28-Dec-14 | 28-Dec-14 | 90 |  |  | HAR |
| 35 | Enter the salary sheets details in outward register and Submit to Accounts at 10.00 am | 29-Dec-14 | 29-Dec-14 | 20 |  |  | HAR |
| 36 | Accounts Process of salary sheets - one day for cheque preperation and approval | 30-Dec-14 | 30-Dec-14 | 480 |  |  | Accounts |
| 37 | Accounts will deposit bank transfer cheque on morning 10.30 amn | 30-Dec-14 | 30-Dec-14 | 30 |  |  | Accounts |
| 38 | Salary transfers/credit to respective employees sb account no's before end of the day | 30-Dec-14 | 30-Dec-14 | 480 |  |  | Bank |
| 39 | Brain Storming meeting Salary audit observations with payroll team | 29-Dec-14 | 29-Dec-14 | 45 |  |  | HAR/MT |
| 40 | Preparation of statutory statements-PF,ESI, PT, LWF of ISKCON | 3-Jan-15 | 3-Jan-15 | 300 |  |  | HAR |
| 41 | To take prints and write the vouchers | 3-Jan-15 | 3-Jan-15 | 30 |  |  | HAR |
| 42 | Preparation of statutory summary | 3-Jan-15 | 3-Jan-15 | 20 |  |  | HAR |
| 43 | To take the PCRA signature | 3-Jan-15 | 3-Jan-15 | 20 |  |  | HAR |
| 44 | Take the xerox copy and submit to the account dept | 3-Jan-15 | 3-Jan-15 | 30 |  |  | NVN |
| 45 | b. Receiving the Statutory details from the Payroll Team (Print) PF | 5-Jan-15 | 5-Jan-15 | 10 |  |  | HAR |
| 46 | c. Preparing the PF Statement sheet. | 14-Jan-15 | 15-Jan-15 | 15 |  |  | HAR |
| 47 | d. To provide the PF Account No's to new joinee for the particular month | 14-Jan-15 | 15-Jan-15 | 30 |  |  | HAR |
| 48 | e. To prepare the details of Nominee, Relationship, Gender, DOB & DOJ | 14-Jan-15 | 15-Jan-15 | 30 |  |  | HAR |
| 49 | f. To collect Form 10 and update the same | 14-Jan-15 | 15-Jan-15 | 20 |  |  | HAR |
| 50 | g. To collect the Cheques from the accounts department | 9-Jan-15 | 9-Jan-15 | 15 |  |  | HAR |
| 51 | ENTER THE CHEQUE DETAILS IN EXCEL FOR FUTURE REFERENCE | 12-Jan-15 | 12-Jan-15 | 5 |  |  | HAR |
| 52 | h. To upload the PF Contribution through online | 14-Jan-15 | 15-Jan-15 | 60 |  |  | HAR |
| 53 | APPROVAL OF PF ONLINE REMITTANCE WILL DEPEND ON PF'S WEBSITE | 15-Jan-15 | 15-Jan-15 | 20 |  |  | HAR |
| 54 | i. To cross verify and approve the remittence in online | 15-Jan-15 | 15-Jan-15 | 15 |  |  | HAR |
| 55 | j. To take challans print out. | 15-Jan-15 | 15-Jan-15 | 10 |  |  | HAR |
| 56 | k. Manually writing the Cheque Payment details in PF Challans | 15-Jan-15 | 15-Jan-15 | 10 |  |  | HAR |
| 57 | l. To take the Authorised Signatory person Signature | 15-Jan-15 | 15-Jan-15 | 10 |  |  | HAR |
| 58 | m. To Submit the cheque and challans to SBI Bank Malleshwaram Branch | 15-Jan-15 | 15-Jan-15 | 90 |  |  | HAR |
| 59 | n. To collect the challans from the SBI Bank Malleshwaram Branch | 20-Jan-15 | 20-Jan-15 | 90 |  |  | HAR |
| 60 | o. To Scan the Challans and send it to the accounts dept. | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 61 | p. To send the new jonee PF Account no's to Payroll team for updation | 16-Jan-15 | 16-Jan-15 | 30 |  |  | HAR |
| 62 | q. To printout the PF Statement | 16-Jan-15 | 16-Jan-15 | 15 |  |  | HAR |
| 63 | r. To file it properly | 16-Jan-15 | 16-Jan-15 | 30 |  |  | HAR |
| 64 | b. Receiving the Statutory details from the Payroll Team (ESI) | 5-Jan-15 | 5-Jan-15 | 10 |  |  | HAR |
| 65 | c. To register or Insert the IP details ( Recrutment team to register new joinees ESI temp card on weekly basis) | 21-Nov-14 | 21-Dec-14 | 60 |  |  | HAR |
| 66 | d. Preparing the ESI Statement sheet. | 19-Jan-15 | 19-Jan-15 | 15 |  |  | HAR |
| 67 | e. To collect the cheques from the accounts dept | 9-Jan-15 | 9-Jan-15 | 15 |  |  | HAR |
| 68 | f. To update the left employee details | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 69 | g. To cross verify and tally the amount | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 70 | h. To do the online remmitences | 21-Jan-15 | 21-Jan-15 | 30 |  |  | HAR |
| 71 | i. To update the cheque details in online | 21-Jan-15 | 21-Jan-15 | 15 |  |  | HAR |
| 72 | j. To generate the Challans | 21-Jan-15 | 21-Jan-15 | 15 |  |  | HAR |
| 73 | k. To Submit the Cheque and Challans to SBI Bank Malleshwaram Branch | 21-Jan-15 | 21-Jan-15 | 90 |  |  | HAR |
| 74 | l. To collect the challans from the SBI Bank Malleshwaram Branch | 27-Jan-15 | 27-Jan-15 | 90 |  |  | HAR |
| 75 | m. To Scan the Challans and send it to the accounts dept. | 27-Jan-15 | 27-Jan-15 | 15 |  |  | HAR |
| 76 | n. To send the new joinee IP numbers to Payroll team for updation | 22-Jan-15 | 22-Jan-15 | 30 |  |  | HAR |
| 77 | p. To printout the ESI Statement | 22-Jan-15 | 22-Jan-15 | 15 |  |  | HAR |
| 78 | q.To file it properly | 22-Jan-15 | 22-Jan-15 | 30 |  |  | HAR |
| 79 | b. Receiving the Statutory details from the Payroll Team ( PT) | 5-Jan-15 | 5-Jan-15 | 10 |  |  | HAR |
| 80 | c. To collect the Cheques/RC No. from the accounts department | 9-Jan-15 | 9-Jan-15 | 15 |  |  | HAR |
| 81 | d. To upload the PT remittance in online | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 82 | e. To submit the cheques/RC No. and acknowledge the same from the PTO | 20-Jan-15 | 20-Jan-15 | 45 |  |  | HAR |
| 83 | f To Scan the remmitted challans and send it to the accounts dept. | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 84 | f. To printout the PT Statement | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 85 | g. To file it properly | 20-Jan-15 | 20-Jan-15 | 15 |  |  | HAR |
| 86 | Payslips Generation & printouts of ISKCON-BANGALORE for the month of Nov'14 | 03-Jan-2015 | 05-Jan-2015 | 30 |  |  | HAR |
| 87 | Individual Cutting of payslips which is in A4 sheets | 03-Jan-2015 | 05-Jan-2015 | 30 |  |  | HAR |
| 88 | Segregation of payslips department wise | 03-Jan-2015 | 05-Jan-2015 | 120 |  |  | HAR |
| 89 | Segregation of payslips which are to be send by E-Mail | 03-Jan-2015 | 05-Jan-2015 | 90 |  |  | HAR |
| 90 | Payslips distribution statement to be prepared for obtaining acknowledgements ( for hard copies only) | 03-Jan-2015 | 05-Jan-2015 | 90 |  |  | HAR |
| 91 | Distribution of hard copy of payslips to the depts SPOC's | 03-Jan-2015 | 05-Jan-2015 | 120 |  |  | HAR |
| 92 | Sending the E-mails payslips to the concerned employees | 03-Jan-2015 | 05-Jan-2015 | 30 |  |  | HAR |
| 93 | Submission of Annual returns to Welfare Commissioner- ISKCON-BANGALORE in form D List of employees along with cheque for Emloyees LWF Contribution of Rs.6/- and Employers contribution of Rs.12/- | 15-Jan-15 | 15-Jan-15 | 120 |  |  | HAR |

1. OTHER ENTITIES

Apart from the entities mentioned in the first part of this document, the following entities are there having very few transactions in a year.

* Sri Radha Gopinath Seva Trust *[around 10-20 vouchers per annum]*
* Sri Krishna Balaram Seva Trust *[around 10-20 vouchers per annum]*
* Sri Gaur Nitai Seva Trust *[around 10-20 vouchers per annum]*
* Sri Venketaswami Seva Trust *[around 10-20 vouchers per annum]*
* Sri Narasimha Seva Trust *[around 10-20 vouchers per annum]*
* Bhakti Vedanta Book Trust *[around 500-600 vouchers per annum]*
* Hare Krishna Movement, Dharmapuri *[around 500-600 vouchers per annum]*

Transactions in these companies can also be maintained in th*e ERP system*

1. CUSTOMER RELATIONSHIP MANAGEMENT
   1. Current System

ISKCON BANGALORE currently does not operate on any CRM platform as such. The in-house developed software Dhananjaya is used to maintain the customer information and campaign activities. The features are very much limited compared to the huge requirements in the area of CRM for ISKCON. Dhananjaya covers the following modules:

* Donation Management (for donor care division)
* Guest House
* Kalayana Mandapa
* Catering Division
  1. Requirements

### ISKCON expects the following features in CRM package

#### Contact management

Exhaustive contact management with customer data and their association with various divisions/projects of ISKCON and various touch points of the temple and activities of ISKCON. The system should be capable to provide a database of Ids, Names, contact numbers, references, etc. at any given point of time.

#### Campaign Management

Capability to generate relevant marketing lists and run marking campaigns periodically for the target group.

Tracking the effectiveness of different campaigns in terms of accuracy of the target, conversions etc.

Campaigns in terms of SMS and emails needs to be facilitated

Weekly, monthly report in terms of contacts and campaigns, conversions, sales person/team/region/ activity are required.

* 1. Recommendation

Sales Module (CRM) module of ERP is recommended to capture the Contact/customer management and to execute the current process.

1. CONCLUSION

In order to achieve the high objectives of ISKCON we strongly recommend that an easy to use, scalable, integrated business system be implemented and used thoroughly.

As mentioned in the earlier part of the document, manual effort, duplication, consistency accuracy of data and the timeliness of viewing the controlled reports can be achieved by following an integrated system.

Only with the help of an integrated system, ISKCON can achieve a smooth but controlled work flow in performing the activities.

Pro-active actions can be taken with the use of automated emails/SMS at crucial decision making points. E.g.: Inventory drop of critical item. Escalation for sales order/production order/Delivery related issues.

It is our estimation that almost 60% of the issues currently faced by the staff will be eliminated completely by adapting an integrated ERP system.

It is also our recommendation that by fine tuning the business process and internal procedures in the area of Procurement, Inventory management & production control more efficient, timely and quality dispatches/services can be provided to the customers. This in turn will increase the sales, profitability and goodwill of the organization.

**Acknowledgment:**

Our Sincere thanks to the all the department heads/functional heads and their team for their cooperation extended during the course of this BRASS engagement.

***Hare Krishna!***

**End of Document -----**