



# SOP FOR COD BILLING WITH REVISED COMMISSION CHARGES

CEPT Sales & Distribution Team

# Standard Operating Procedure for Accounting of Revised COD Commission charges and Billing.

## NEW PROCESS FOR CHARGING COD FEES AND TAXES:

### A. Changes with COD Delivery accounting:

- With COD Article Delivered, entire amount collected shall be paid to the Biller i.e., DR liability document posted for each articles shall have no deduction.
- The process for deducting COD commission & taxes from COD value collected at the article level is done away with.

Ref liability Document: Gross Amount realized G/L shall be as per respective Product.

Data Entry View											
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Currency	INR			Texts exist	<input type="checkbox"/>			Ledger Group			

  

Co.	Itm	Assignment	PK	SG	Account	Description	Amount	Curr.	Funds Center	Profit Ctr	Commitment Item
DOPI	1	EM123456842IN	40		8844601250	GROSS AMT REALISED F	6 000,00	INR	2942210000	2942210100	NC8844601250
	2	EM123456842IN	11		40114	PRATHYUSH RAJ	6 000,00-	INR	2942210000	2942210100	NC8844601010

- No changes in respect to daily account and TCB there at Delivery Post Office.

### B. Process for COD Commission/Fees Billing and collection from Biller:

- System shall generate Monthly invoice for COD commission against each Biller contract and Booking Office, which includes all COD articles Delivered on Previous month against the contract Booking Office.
- Below are the new commission structure for COD payment,

COD Value	Commission
Up to Rs. 6,500/-	1.6 % of the COD article value
Above Rs. 6,500/-	Rs.100/- + 1% of amount exceeding Rs. 6,500/-

- An RV document with consolidated commission and applicable GST shall be posted as liability (Account receivable) against Biller ID accrued at article booking Office Profit center.
- Separate Transactions shall be provided under DPMS Transaction and Reports to **print COD Commission Invoice**. With this provision, Bill can be raised separately for advance customers and for BNPL customers where there are no Bookings for any Month.
- Details viz count of COD Articles delivered, commission and GST shall also be part of BNPL/Advance customer monthly invoices raised against booked articles.
- For BNPL Customers: Bill amount against Bookings and COD commission to be paid and can be processed via F-28/
- For advance customers: Amount payable towards COD Commission shall not be deducted/adjusted from Booking advance hence separate payment towards COD Commission to be collected and posted via F-28.
- After F-28 Postings and clearing of COD Commission liability, revenue towards COD commission shall be reflected in respective F&A reports against Office of Payment collection.

# Standard Operating Procedure for Accounting of Revised COD Commission charges and Billing.

New Smart form at the time of billing

(with COD Quantity and COD Charges)

MONTHLY ACCOUNT OF SPEED POST BOOKING ACCEPTED  
FROM BNPL CUSTOMERS MAINTAINED AT BILLING OFFICE



Booking Office: Pune SP BNPL Hub  
Customer: 2000000170-Commissioner of  
Income Tax  
Invoice Number 950724787

Billing office: Pune H.O  
Month: March 2022  
Customer GSTIN:  
Booking Office GSTIN:27AAAGS1337P12V

	No. of articles received in the month		SPEED POST charges for articles	
	With paper Manifest	With soft copy in the prescribed	With paper manifest	With soft copy
	(1)	(2)	(3)	(4)
	2	287	70.00	8,865.00
(5)	Total SPEED POST Business for the month			
	RTS count	RTS charges	RTS percentage	
	(6)	(7)	(8)	
	0	0.00	0	
(9)	Net postage of RTS articles deducted from total postage eligible for discount.			0.00
(10)	Total COD Business for the month			0.00
	COD Quantity	COD charges		
	(11)	(12)		
	0	0.00		
(13)	Discount % applicable on {(3) + (4) - (9)}			
(14)	Total Discount applicable (Discount is calculated on each			