

PHilMech

Corn Grits Processing Enterprise Manual of Operation



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Department of Agriculture

PHILIPPINE CENTER FOR POSTHARVEST DEVELOPMENT AND MECHANIZATION
CLSU Compound, Science City of Muñoz, Nueva Ecija
2021

PREFACE

This manual of operation is prepared as part of the research project entitled “Corn Grits Processing Enterprise Showcasing the PHilMech Compact Corn Mill Technologies” of the Enterprise Development Division. This manual shall serve as one of the components of the business portfolio for potential investors interested in the processing and marketing of corn grits utilizing the PHilMech compact corn mill.

The information contained in this manual has been compiled to provide the potential investors a thorough understanding on how the Corn Grits Processing Enterprise (CGPE) shall be operated. This manual provides all the needed information in establishing and operating the CGPE which includes strategies, processes, procedures, operational forms and technical aspects. With the collective effort and hardwork of the team, the manual was made compact, simple and easy to understand and follow.

BALDWIN G. JALLORINA, Ph.D.

Director IV

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TECHNICAL DESCRIPTION

PARTICULARS	SPECIFICATIONS/CAPACITY
PHilMech Compact Corn Mill	
Input capacity	240-260 kg/hr
Product Recovery	64.7-72.3%
Degerming Efficiency	81.2-94.0%
Prime Mover	<p>for Engine-Driven</p> <ul style="list-style-type: none"> • 1 unit 20 hp, water cooled, diesel engine with starter & battery <p>for Electric-driven</p> <ul style="list-style-type: none"> • 2-units of 5 hp, single-phase electric motor; and 1- unit 0.5 hp, three-phase electric motor (for corn mill) • 1 unit 1.5 hp, single phase electric motor (for pre-cleaner)
Dimensions	
Corn Grits Sizes	<p>Corn Grits No. 6-8</p> <p>Corn Grits No. 10-12</p> <p>Corn Grits No. 14-18</p>
Other Products	<p>Corn Flour</p> <p>Bran</p>
Labor Requirement	2 persons
CGPE Processing Plant	
Space Requirements	<ul style="list-style-type: none"> • Corn Mill/Warehouse: 24 square meters • Packaging and Storing Area: 12 square meters
Location	<ul style="list-style-type: none"> • The site shall be located far from any building used for human habitation (at least 100 meters). • The land should be with proper elevation. Low lying areas should be avoided. • The site shall be accessible to service roads, water supply and electric lines.

Structural Requirements	<ul style="list-style-type: none"> • Floor <ul style="list-style-type: none"> ✓ The floor should be adequately strong and capable of withstanding heavy loads and vibrations. ✓ The floor should have atleast 100 mm thick concrete slab with 10mm diameter reinforcing bars. ✓ The floor shall be elevated or constructed higher than the existing ground atleast 0.30m above the ground. • Walls <p>The building shall be enclosed with solid walls or wire netting.</p> • Roofing <ul style="list-style-type: none"> ✓ Roofing materials shall be made of treated timber, G.I. sheets and other steel sheeting with corrosion resistant coatings. ✓ The height of the structure should be sufficient for the operation of machinery and the comfort of the workers. The minimum clear height from floor to truss shall be at least 2.5 m. ✓ Skylights (i.e. plastic roofing sheets) at strategic locations for natural lighting are recommended.
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Equipment and Facilities	
Equipment	<p>All equipment used in the production shall be regularly cleaned and maintained in order to ensure their readiness for use.</p> <ul style="list-style-type: none"> - Food contact surfaces shall be made of nontoxic materials and must be corrosion resistant. - Moisture meter - Vacuum Sealer - Impulse Sealer - Bag closer sewing machine - Weighing Scale <ul style="list-style-type: none"> • For Palay - Mechanical weighing scale with atleast capacity of 50kg-120kg. • For Brown Rice - Digital weighing scale or low capacity mechanical weighing scale with a capacity of 1 kg to 10 kg.
Facilities	<ul style="list-style-type: none"> • Inspection and Quality Control Area <ul style="list-style-type: none"> - An area shall be provided where the basic inspection and tests required to establish the quality of a given raw material or a given process may be performed. • Storage Areas for paddy and Brown Rice Product <ul style="list-style-type: none"> - Each product shall provide designated areas in order to prevent the mix-ups and contamination, and allow piles of paddy, and brown rice products to be arranged according to types. - Storage areas shall be able to protect against moisture. - The bags should not directly stack or put on the floor. Those bags should be laid on the rack above 20cm above the floor. • Lighting Facilities <ul style="list-style-type: none"> - A 120-volt or 240-volt outlet shall be installed every 3m along walls. - Good quality artificial lighting shall be provided at all places where natural light is unavailable or insufficient such as LED lights or Fluorescent lights. -All electric power points shall be placed at a sufficient height above the floor atleast 1m depending on the equipment to be used. • Toilet and Handwashing Facilities <ul style="list-style-type: none"> - Toilets and hand-washing facilities shall be provided inside the milling plant. - Toilet rooms shall not open directly into areas where the milling is occurred.

CGPE MANAGEMENT

A. Organizational Structure

The organizational structure of the BRPE is shown in figure below. In general, the Manager shall oversee the day-to-day operation of the BRPE while the Board of Directors shall have a strategic function of providing the vision, mission and goals of the BRPE and establish a policy-based governance system with fiduciary responsibility to represent and protect the coop member's interest on the business operation of BRPE.

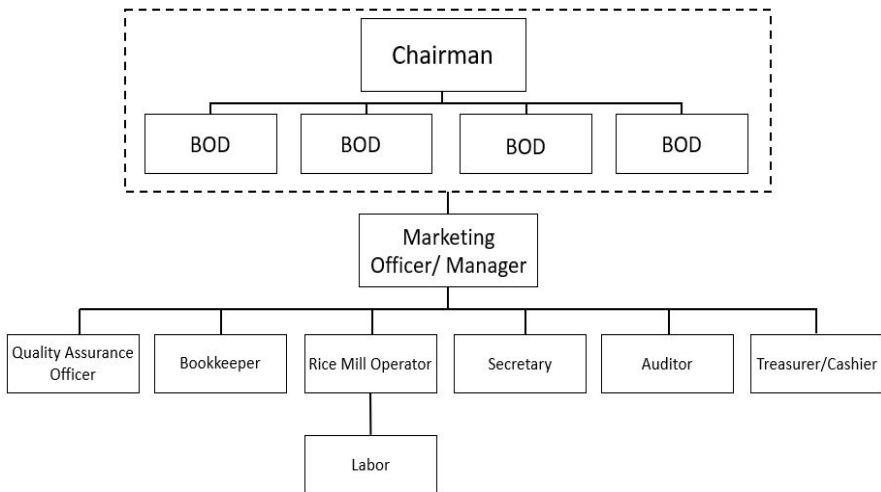


Figure 1. CGPE Organizational Structure

B. Duties and Responsibilities

The operation of the CGPE shall be manned by the following personnel, namely:

1. Manager

- Supervise the overall operation of the business;
- Programs and coordinates the activities of CGPE;
- Prepares work and financial plan;
- Assigns staff that will work on the different activities of the business; and,
- Signs documents that pertain to the operation of the CGPE

2. Administrative Staff/Secretary

- Maintain files and keep all records of the CGPE;
- Record all incoming and outgoing communications;
- Prepare the minutes of the board meeting and other meetings of CGPE;
- Check the attendance of the CGPE personnel and laborers; and,
- Assist the Manager in coordinating with clients.

3. Bookkeeper

- Record the day-to-day financial transactions of the CGPE;
- Make initial evaluation on the financial performance of the CGPE;
- Prepare financial report;
- Conduct periodic inventory of properties, equipment and supplies; and,
- Present the financial statement during the Board or General Assembly meetings.

4. Treasurer/Cashier

- Handle all the financial transactions of the CGPE such as cash payments, credit memos, and other monetary concerns;
- Collect payments from the sale of corn products; and,
- Prepare payroll for the salaries, wages and other benefits of employees and laborers.

5. Auditor

- Audits all financial transactions of the CGPE; and
- Prepare audit reports.

6. Classifier/ Quality Assurance Office

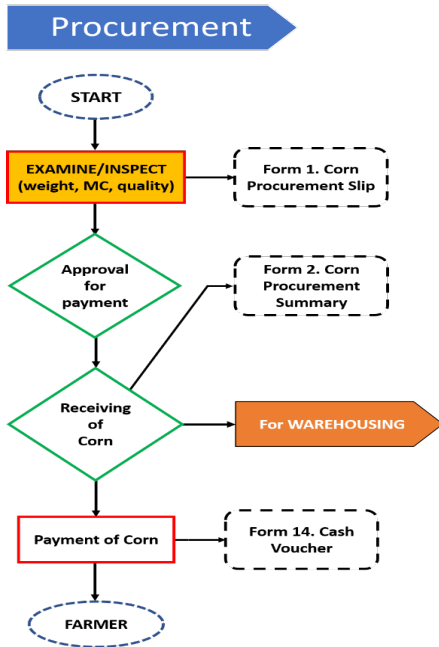
- Responsible for the corn procurement of CGPE; and,
- Provide quality assurance on dried corn procured and cracked corn and corn grits produced by CGPE.

7. Corn Mill Operator

- Operate the corn mill and pre-cleaner;
- Conduct regular maintenance of the corn mill system; and,
- Report to the Manager any repair works for the corn mill system.

OPERATIONAL PROCESSES

PROCUREMENT



Procurement is the act of obtaining goods, typically for business purposes. In the case of the CGPE, this applies to the acquisition of corn from different sources intended for processing into corn grits.

Persons Involved

1. Procurement Officer – facilitate the classifying and examining, and the procurement of corn grains.
2. Manager – shall approve the procurement of corn grains as per Procurement Officers' recommendations.
3. Farmer/Seller – individual or group of people whom sold their corn grains to the CGPE.
4. Treasurer – facilitate the payment of procured corn grains.
5. Secretary – shall keep a copy of source documents pertaining to the procurement of corn grains.

Examination and Inspection of Corn

- Procurement Officer shall inspect and examine prospect corn stocks to be purchased by the CGPE from the Farmer/Seller.
- Procurement Officer shall assess as to whether the examined corn grains shall be procured by the CGPE based on the following parameters:
 - o Moisture Content (MC)
 - The MC shall be between 12% and 14% for optimal milling potential.
 - The MC shall be determined using a grain moisture meter.

A sample grain moisture meter is shown in Figure 1.

- o Classification of Grains
 - The corn should be assessed to be at least Class A.
- o Weight
 - The weight of the corn shall be determined using a calibrated weighing scale (Figure 2).
- Once parameters are met, the Procurement Officer shall concur with the Manager for the final approval for the procurement of the examined corn grains.



Grain Moisture Meter



Weighing Scale

Procurement of Corn

- Procurement Officer shall concur with the Manager for the final approval of the procurement of corn grains.
- Procurement Officer shall prepare a Corn Purchase Slip (or CPS) upon the Manager’s approval of corn procurement. Procurement Officer shall fill-out all the necessary information on the CPS. A sample CPS is shown below (Figure 3):

Name of Enterprise
CORN GRAINS PROCESSING ENTERPRISE
Address of the Enterprise

CORN PURCHASE SLIP

CPS #:

Date:

Name of Farmer:

Address:

No. of bags	MC, %	Weight, in kg	Php/kg	Amount, Php
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Prepared by: _____

Procurement Officer

Received by: _____

Farmer/Customer Name and Signature

HOW TO FILL-UP

- Indicate the details for each transaction:
 - o CPS NUMBER
 - o DATE OF PURCHASE
 - o NAME AND ADDRESS OF FARMER
- Indicate the ff.
 - o NUMBER OF BAGS of corn
 - o Determined MOISTURE CONTENT
 - o WEIGHT of all procured corn
 - o PRICE PER KILOGRAM at the time
 - o TOTAL AMOUNT of payment
- Once prepared, this will be signed accordingly by the Procurement Officer as “Prepared by”.
- As witness, the Farmer/Customer shall sign as “Received by”.


IMPORTANT NOTE

- In determining the moisture content, get multiple readings among multiple sacks to get an average moisture content.
- NEVER round off or round down any weight measurements. Include minute readings to avoid discrepancies.

Distribution of Forms

- Procurement Officer shall prepare three (3) copies of the CPS, distributed among the ff:
- o Farmer/Seller – serves as claim slip for the payment of corn
 - o Manager – as source document
 - o Secretary - as source document for records

- Once the procurement transaction is closed, the Procurement Officer shall prepare the Corn Procurement Summary using CPS as a source document for the entries. This form will be useful in monitoring the inventory of corn grains that the CGPE has procured over a course of a month. This shall be updated on every instance of corn procurement and consolidated every quarter (depending on the instances of procurement).



Name of Enterprise
 Corn Grits Processing Enterprise

Address of the Enterprise

CORN PROCUREMENT SUMMARY

For the Month:

Date	Name of Farmer	CPS #	MC, %	Quantity, kg	Unit Price, Php/kg	Total Amount, Php

Prepared by:

Procurement Officer/Bookkeeper

Certified Correct by:

Manager

HOW TO FILL-UP

Source document: Corn Purchase Slip

- Indicate the **COVERAGE OF RECORDING** of corn procurement.

transaction:

- o DATE OF TRANSACTION
- o NAME OF FARMER
- o CPS NUMBER
- o MOISTURE CONTENT
- o WEIGHT
- o PRICE PER KILOGRAM
- o TOTAL AMOUNT

Closing of Sheet

- The Corn Procurement Summary shall be signed by the Procurement Officer for validation.
- Once validated, the Manager shall accordingly sign the document as certified correct.

Distribution of Forms

The Procurement Officer shall prepare three (3) copies of the Summary of Corn Procurement. One copy shall be distributed to the ff:

- Manager (as source document for checks and balances)
- Secretary/Bookkeeper (for recording purposes)
- Procurement Officer (as source document)

Payment of Corn

- The Farmer-Member shall present his/her copy of the CPS to the Treasurer to process the claim of payment for the procured corn grains.
- The Treasurer shall prepare a Cash Voucher or CV indicating the name and address of the Farmer-Member, and the total amount of payment. A sample Cash Voucher is shown below.

Name of Enterprise
Corn Grits Processing Enterprise
Address of the Enterprise

CASH VOUCHER

CV #: _____
Date: _____

Payee: _____
Address: _____
Particulars: _____

Attachment: Palay Purchase Slip (PPS)

Received Payment:

(Customer's Name and Signature)

Prepared by:

(Treasurer/Cashier)

Payment Approved:

(Manager)

Distribution of Forms

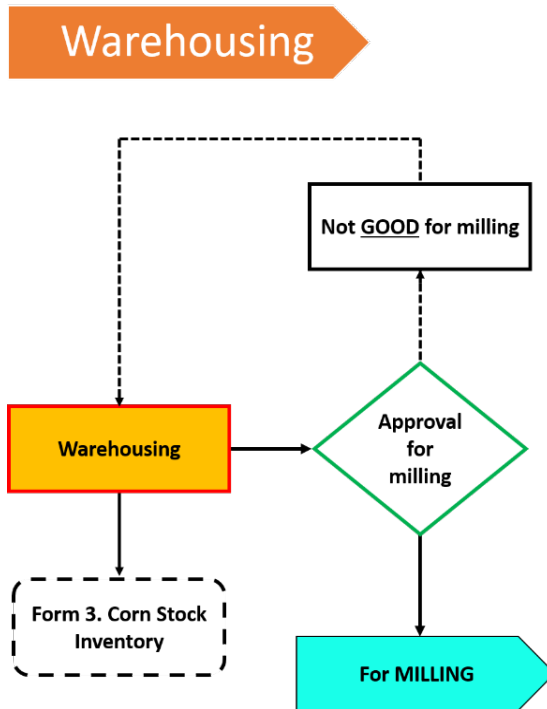
The Treasurer shall prepare the CV in duplicate. One copy shall be given to the ff:

- o Farmer/Seller (Original Copy)
- o Treasurer (Duplicate Copy)

- The CV shall be duly signed by the Manager for approval prior to the releasing of payment. Once signed, the CV will be returned to the Treasurer.
- Once approved, the Treasurer shall then pay the Farmer-Member in cash with the same amount as reflected on the CV.

WAREHOUSING

Warehousing is the conduct of proper storage of corn grains after the procurement process to prevent grain loss due to adverse weather, moisture and pests, and inventory of corn grains to ensure correct valuation of stocks and correct recordkeeping.



Persons Involved

1. Procurement Officer – facilitate the turnover of the procured corn to the warehouse.
2. Manager – ensure the correct inventory of corn stock, monitor the flow of corn stock from procurement, storage and milling.
3. Secretary – shall keep a copy of source documents pertaining to the monthly inventory of corn stock.

Warehousing of Corn Grits

- Procurement Officer shall facilitate the physical transfer of the procured corn to the Manager at the warehouse.
- Procurement Officer shall present a copy of the Corn Procurement Slip (CPS) to the Manager to serve as a source document.
- The Manager shall facilitate the proper stacking and storage of corn grains, and maintenance of the warehouse as advised by the Philippine Agricultural Engineering Standards (PAES) 419:2000.
- The Manager shall prepare a Corn Stock Inventory or CSI as shown in Figure 3.
- The Manager shall update the CSI for every instance of turnover of corn grains to the warehouse.

[illegible]

NOTICE

If the corn grains examined does not meet the mentioned conditions:

- It shall not be released for turnover.
- Another sack of grains shall be examined.
- Always keep in mind First-In-First-Out basis in examining corn grains.

Turnover of Corn Grains for Milling

- The Manager shall verify the request of turnover of corn stock for milling.
- The Manager shall check the condition of the corn grains before turnover to the milling facility.
 - o The moisture content shall be between 12% and 14%.
 - o The corn grains should be in good condition, and free of pest such as weevils.
- The turnover of corn grains shall be facilitated by the Manager to the Corn Mill Operator.
- The Manager shall update the CSI, indicating the turned-over corn grains as “For Milling (Out)”.

HOW TO FILL-UP


Warehousing of Corn Grains

Source Document: Corn Purchase Slip

- Indicate the ff:
 - o **DATE OF PROCUREMENT**
 - o **NAME OF FARMER** as “Particular”
 - o **MOISTURE CONTENT** in percent
- Record the **WEIGHT** of procured corn as “Purchased (In)”.
- Indicate the **BALANCE AFTER PROCUREMENT**

Turnover of Corn Grains for Milling

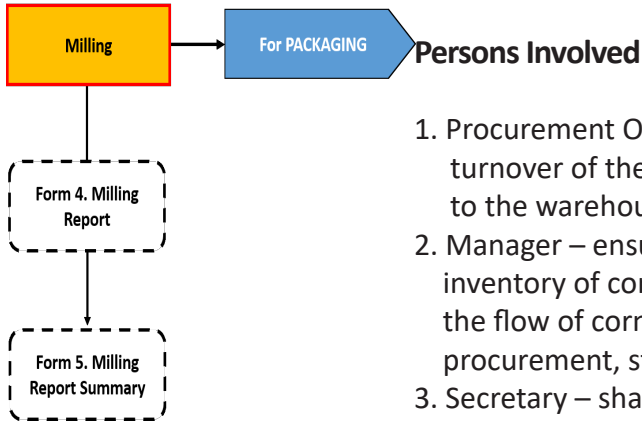
- Indicate the ff:
 - o **DATE OF MILLING**
 - o For Milling as “Particulars”
 - o **MOISTURE CONTENT** in percent
- Record the **WEIGHT OF RELEASED CORN** for milling as “For Milling (Out)”.
- Indicate the **RUNNING BALANCE** after the turnover by subtracting the **WEIGHT OF RELEASED CORN** from the **BALANCE AFTER PROCUREMENT**.

		NAME OF ENTERPRISE CORN GRITS PROCESSING ENTERPRISE Address of the Enterprise			
CORN STOCK INVENTORY					
Date	Particulars	M/C, %	Corn Quantity, kg		
			Purchased (In)	For Milling (Out)	Balance
	FOR MILLING				

Prepared by: _____ Manager Certified Correct: _____ Bookkeeper/Treasurer

MILLING

Milling is the process of reducing the corn kernels into pieces of grits, germ and pericarp, mainly focusing on the production of corn grits for further uses such as feeds for animal consumption.



1. Procurement Officer – facilitate the turnover of the procured corn to the warehouse.
2. Manager – ensure the correct inventory of corn stock, monitor the flow of corn stock from procurement, storage and milling.
3. Secretary – shall keep a copy of source documents pertaining to the monthly inventory of corn stock.

Milling of Corn Grains to Corn Grits

- The Corn Mill Operator shall facilitate the milling of corn grains into cracked corn and corn grits.
 - o The corn grains shall be subjected to pre-cleaning using the PHilMech corn grains pre-cleaner prior to the milling process.
 - For the operation of the PHilMech corn grains pre-cleaner, please refer to the Operators' Manual: PHilMech Corn Grains Pre-cleaner.
 - o The Corn Mill Operator shall then facilitate the operation of the compact corn mill.
 - For the operation of the PHilMech compact corn mill, please refer to the Operators' Manual: PHilMech Compact Corn Mill.
- All products of the milling process shall be collected and weighed using a calibrated weighing scale.



NOTE

Operate the compact corn mill and pre-cleaner safely. Any variations as otherwise prescribed by the manuals may present danger to the operator and laborer.

Recording of Collected Products

• The Corn Mill Operator shall prepare the Milling Report to record the output of the conducted milling process. A sample Milling Report is shown below.

		Name of Enterprise Corn Grits Processing Enterprise Address of the Enterprise						
MILLING REPORT								
Date: <input style="width: 150px;" type="text"/>								
Corn Stock, kg	MC, %	Cracked Corn, kg	Grits #6-8, kg	Grits #10-12, kg	Grits #14-18, kg	Corn Flour, kg	Darak, kg	Milling Recovery, %
<div style="background-color: #90EE90; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #00BFFF; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #FFD700; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #FF8C00; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #FFFF00; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #00FFFF; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #DDA0DD; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #32CD32; width: 40px; height: 30px; margin: 0 auto;"></div>	<div style="background-color: #FF0000; width: 40px; height: 30px; margin: 0 auto;"></div>
Prepared by: _____ <div style="text-align: center;">Milling Operator</div>				Received by: _____ <div style="text-align: center;">Manager</div>				

HOW TO FILL-UP

- Indicate the **DATE OF MILLING**
- Indicate the **WEIGHT** of corn stock and its **MOISTURE CONTENT** prior to milling.
- Weigh all corn products collected after the milling operation.
- Record all weights of collected products of milling.
 - o **CRACKED CORN**
 - o **GRITS NO. 6-8**
 - o **GRITS NO. 10-12**
 - o **GRITS NO. 14-18**
 - o **CORN FLOUR**
 - o **DARAK**

Distribution of Forms

Milling Operator shall prepare two (2) copies of the **Milling Report**, distributing one to the ff:


- o Corn Mill Operator (for checks and balances)
- o Manager (as source document)

Computation of **MILLING RECOVERY**

- Add the recorded weights for **GRITS NO. 6-8**, **GRITS NO. 10-12** and **GRITS NO. 14-18** (columns highlighted in blue).
- Divide the computed sum above with the **WEIGHT** of corn stock and multiply by 100 to get the **MILLING RECOVERY** in percent.

- The Manager shall review the recorded weights and quality of the products of milling. Once reviewed, the Manager shall affix his/her signatory on “Reviewed by”.
- The Manager’s copy of the Milling Report shall be used as source document for the consolidation of all milling activities conducted for a specific coverage or span.

- The Manager shall now update the Milling Report Summary or MRS with the Milling Report as the source document. A sample MRS is shown below.
 - o All necessary details shall be filled out and shall be updated for every milling activity for each quarter.
- Once consolidated at the end of every quarter, the Manager shall affix his/her signatory as “Prepared by”. This shall be reviewed by the Secretary for transparency.
- Once reviewed, the Secretary shall affix his/her signatory as “Noted by”.



Name of Enterprise
Corn Grits Processing Enterprise

Address of the Enterprise
MILLING REPORT SUMMARY

For :

Date	Corn Stock, kg	MC, %	Quantity, kg					Milling Recovery %
			Cracked Corn	Grits # 6-8	Grits # 10-12	Grits # 14-18	Corn Flour	

Prepared by: _____
Manager

Noted by: _____
Secretary

HOW TO FILL-UP

Source document: Milling Report

- Indicate the COVERAGE of recording.
- Indicate the ff:
 - o DATE OF MILLING
 - o WEIGHT of corn stock used for milling.
 - o MOISTURE CONTENT
- Indicate the WEIGHTS OF COLLECTED PRODUCTS.
- Indicate the computed MILLING RECOVERY

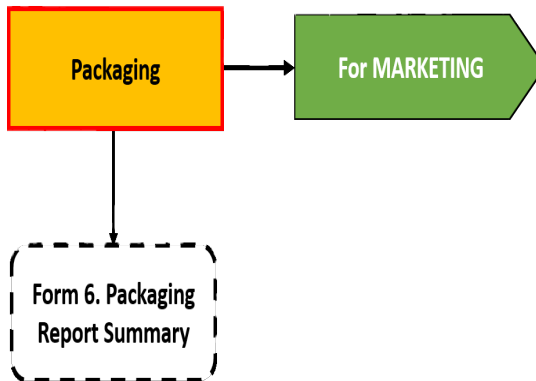
NOTE

Manager shall prepare two (2) copies of the **Milling Report Summary**, distributing one to the ff:

- o Manager (for checks and balances)
- o Secretary (as source document)

PACKAGING

Packaging is the process of enclosing or protecting products for distribution, storage, sale and/or use. In the case of the CGPE, it involves the placing of graded corn grits into sacks.



Persons Involved

1. Manager – shall supervise the packaging of corn grits and turnover of packed corn grits for marketing.
2. Corn Mill Operator – shall facilitate the actual packaging of corn grits into sacks.
3. Helper/Labor – assist in the actual packaging of corn grits in preparation for marketing.
4. Secretary – shall keep a copy of source documents pertaining to the packaging of corn grits for marketing.

Materials Needed

1. Polypropylene (PP) woven sacks
2. Weighing scale
3. Electric bag closer
4. Polyester fabric rope

Packaging of Corn Grits

- Corn grits sorted to different sizes shall be prepared for packaging by the Helper/Labor.
- The Corn Mill Operator, with the help of the Helper/Labor, shall have PP sacks filled with corn grits.
 - o Each sack shall be filled with 40 kilograms of corn grits, correctly weighed using a calibrated weighing scale.
 - o Seal the sack using an electric bag closer.
 - o Label each sack according to the corn grits sizes and products.
 - o Once closed, all packed corn grits and other products shall be stored according to PAES 419:2000 and be prepared for marketing.



Mechanical Weighing Scale




Polypropylene sacks



Bag closer sewing machine with polyester fabric rope

Recording of Packed Corn Grits

- Once packed, the Manager shall prepare a Corn Grits Stock Summary. This form shall be used as a recording tool for the inventory of packed corn grits prior to marketing. A sample PRS is shown below. Each form is dedicated only to particular grit sizes as shown in the sample below, it is dedicated for Grits No. 6-8.
 - o The Corn Grits Stock Summary shall be updated for every instance of packaging.
 - o The Corn Grits Stock Summary shall also be updated for every instance of transfer for marketing.

	<p>Name of Enterprise</p> <p>CORN GRITS PROCESSING ENTERPRISE</p> <p>Address of the Enterprise</p> <p>CORN GRITS STOCK SUMMARY</p> <p>Grits No. 6-8</p>
---	---

Particulars	Inventory of Stock		Balance
	IN	OUT	

Prepared by: _____	Certified Correct: _____
<div style="border: 1px solid black; padding: 2px; width: fit-content; margin: auto;">Corn Mill Operator</div>	<div style="border: 1px solid black; padding: 2px; width: fit-content; margin: auto;">Manager</div>

How to Update

For Stocking of Corn Grits
Source Document: Milling Report

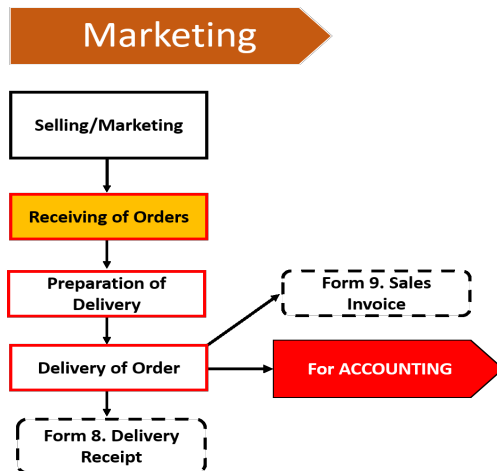
- Indicate the **DATE OF MILLING** in "Particulars".
- Indicate the **WEIGHT** of grits on the Inventory of Stock as "In" for stocking of corn grits.
- Update the **BALANCE** by adding the WEIGHT of grits for stocking.

NOTE

Add the previous unpacked grits to the latest output of milling to avoid deterioration.

MARKETING

Marketing is the process of promoting and selling of corn grits to identified market within the vicinity of the CGPE.



Persons Involved

1. Manager – shall facilitate the orders and turnover of packed corn products for marketing
2. Marketing Officer – shall facilitate the receiving of packed corn products, delivery and collection of payments of packed corn products.
3. Treasurer – facilitate the receiving and recording the payments of delivered packed corn products and issuance of official receipts
4. Secretary – shall keep a copy of source documents pertaining to the monthly sales of packed corn products of the CGPE.
5. Labor/Helper – shall help in the transfer and release of packed corn products for delivery.

Receiving of Orders

- The Marketing Officer shall facilitate the receiving of orders of corn grits. Orders may be relayed through a variety of forms, such as through verbal communication, text message, a phone call or private message through Facebook.
 - o Details of the order shall be accounted, which shall include:
 - Grits Size
 - Number of kilos per Grits Size
 - Delivery Address of Customer
- Once an order is finalized, the Marketing Officer shall coordinate with the Manager for the transfer of packed corn grits for marketing.

Preparation for Delivery

- Once the order is coordinated, the Manager shall prepare the order based on the details relayed by the Marketing Officer.
 - o The Manager shall allocate the order of the customer from the stock of packed corn grits.
 - o Once allocated, the Manager shall update the Packaging Summary Report once the transfer is finished.

NOTE









First-In-First-Out shall be followed in the preparation of the order of the customer.

- Once the PRS is updated, the allocated order of packed corn shall be transferred to the Marketing Manager.
- Prior to delivery, the Marketing Manager shall prepare the **Sales Invoice** or **SI**. A sample of **Sales Invoice** is shown below.

How to Update

For transfer to marketing

Given: Stocking of Grits record

- o 
- o  of grits for stocking
- o  after stocking
- Indicate the  on "Particulars".
- Indicate the weight of  in Inventory of Stock as "OUT".
- Update the  after transfer by deducting the weight of  from the running  after stocking.

IMPORTANT NOTE

NEVER round off or round down any weight measurements. Include minute readings to avoid discrepancies.

<p>Name of Enterprise</p> <p>CORN GRITS PROCESSING ENTERPRISE</p> <p>Address of the Enterprise</p> <p>CORN GRITS STOCK SUMMARY</p> <p>Grits No. 6-8</p>			
Particulars	Inventory of Stock		Balance
	IN	OUT	

Prepared by: _____ **Certified Correct:** _____

Corn Mill Operator **Manager**

- Once the PRS is updated, the allocated order of packed corn shall be transferred to the Marketing Manager.
- Prior to delivery, the Marketing Manager shall prepare the Sales Invoice or SI.
 - o The SI shall be presented to the customer during delivery to attest the truthfulness of the transaction.

Delivery of Order

- The Marketing Officer shall deliver the pack corn grits to the address of the customer.
- Upon delivery, the Sales Invoice shall be presented to the customer.
- Payment shall be received by the Marketing Officer from the customer.
- The Sales Invoice shall be duly signed by the customer to attest the truthfulness of the concluded transaction.

NOTE

Marketing Operator shall prepare the Sales Invoice in duplicate. Copies shall be distributed among the ff:

- o Customer (original copy)
- o Marketing Officer (as source document)

YOUR
LOGO
HERE

Name of Enterprise

CORN GRITS PROCESSING ENTERPRISE

Address of the Enterprise

SALES INVOICE

SOLD TO:

TIN:

Address:

Date:

QTY	UNIT	PARTICULARS	UNIT PRICE	AMOUNT

Total Sales (VAT Inclusive)

P

Less: SC/PMD Discount

P

TOTAL AMOUNT DUE

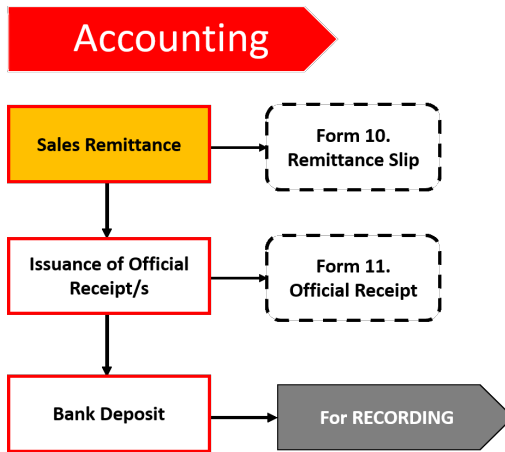
P

Received by:

Authorized Signature

ACCOUNTING

Marketing is the process of promoting and selling of corn grits to identified market within the vicinity of the CGPE.



Persons Involved

1. Marketing Officer – shall facilitate the receiving of packed corn products, delivery and collection of payments of packed corn products.
2. Treasurer – facilitate the receiving and recording the payments of delivered packed corn products and issuance of official receipts
3. Secretary – shall keep a copy of source documents pertaining to the monthly sales of packed corn products of the CGPE.
4. Manager – shall facilitate the orders and turnover of packed corn products for marketing.

Sales Remittance

- Marketing Officer shall prepare the Remittance Slip, duly signing the document.
- Once prepared, the Remittance Slip, together with the collected payment, shall be remitted to the Treasurer.
 - o The Treasurer shall sign as “Received by” to validate and account the remittance.

NOTE

Marketing Operator shall prepare the Remittance Report in duplicate. Copies shall be distributed among the ff:

- o Treasurer (for accounting and book keeping)
- o Secretary (as source document)

		Name of Enterprise CORN GRITS PROCESSING ENTERPRISE Address of the Enterprise	
		REMITTANCE REPORT	
		Remit No.: _____	
Date	SI #	Name of Customer	Amount
TOTAL			
Prepared by:		Received by:	
_____ <small>(Marketing Office)</small>		_____ <small>(Treasurer)</small>	

Issuance of Official Receipt

- The issuance of the Official Receipt or OR shall only be prepared by the Treasurer if, and only if:
 - o Upon the request of the customer/s for their reference; and
 - o Full payment of accounts receivable by a specific customer (with the SI as source document).
- Once the abovementioned requirements are met, the Treasurer shall prepare the OR and sign it accordingly.
- Once prepared, the customer shall supply his/her name and signature as "Paid By".

		Name of Enterprise CORN GRITS PROCESSING ENTERPRISE Address of the Enterprise	
		OFFICIAL RECEIPT	
		OR #: _____	
		Date: _____	
Received from _____ with TIN _____ and address at _____ _____ engaged in the business style of _____ _____ the sum of _____ _____ (Php _____).			
Prepared by:		Paid by:	
_____ <small>(Treasurer)</small>		_____ <small>(Customer's Name and Signature)</small>	

NOTE

The Treasurer shall prepare the OR in duplicate. Copies shall be distributed among the ff:

- o Treasurer (for accounting and book keeping)
- o Customer (personal copy)

Bank Deposit of Sales

- Accumulated cash received from sales shall be deposited by the Treasurer to the official bank account of the CGPE.
- The Treasurer shall keep track of the deposits conducted with regards to the operations of the CGPE. A bank reconciliation, monitoring the balance from prior deposit, may be prepared as a tool to monitor discrepancies and verify the amount of cash.
- The passbook for the official bank account of the CGPE shall be in the possession of the Treasurer, with the notion of having transparency among the members of the cooperative.

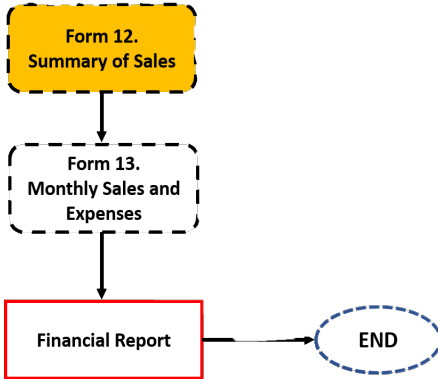
NOTE

The schedule of the deposit of cash sales shall depend on the prerogative of the cooperative. A meeting to pass a resolution with regards to this matter may be done.

RECORDING

Recording is the act of accounting all financial transactions in a systematical and chronological manner in the appropriate books or databases. This is done to show the flow of incoming and outgoing funds from a business.

Recording



Persons Involved

1. Treasurer – facilitate the receiving and recording the payments of delivered packed corn products and issuance of official receipts
2. Bookkeeper -
3. Secretary – shall keep a copy of source documents pertaining to the sales and expenses of the CGPE.

Preparation of Summary of Sales

- The Summary of Sales is the record of all sales activity over a period of time.
- The source document for the preparation of the Summary of Sales are the Sales Invoice and/or Official Receipts.
- The Bookkeeper shall prepare the Summary of Sales monthly, regardless of the inclusive dates of the recording.

In filling up the Summary of Sales

- All transactions shall be recorded in chronological order.
- Specification of products sold shall be accomplished by filling the designated box in each row of the transaction and the corresponding total amount paid for each transaction.
- To close each recording, the total sales for all products and of each product shall be computed.

NOTE

Depending on the prerogative of the cooperative, the recording of sales may vary in its span of inclusivity. This may span on a monthly, quarterly or semi-annually, depending on the agreement or formulated resolution by the cooperative

Recording is the act of accounting all financial transactions in a systematical and chronological manner in the appropriate books or databases. This is done to show the flow of incoming and outgoing funds from a business.

[illegible]

- Indicate the **START OF COVERAGE** of the recording.
- Indicate the **AMOUNT OF BEGINNING BALANCE**.

- Indicate the specific **CORN PRODUCTS** as “Particulars”
- In listing the SALES, the **TOTAL AMOUNT OF GOODS SOLD** (refer to Summary of Sales).
- **TOTAL AMOUNT OF GOODS SOLD** shall be listed as “In” for inflow of Cash.

- Indicate the **DATE** of incurred expense, **PARTICULAR EXPENSE** and **TRANSACTION RECEIPT NUMBER**.
- List the **AMOUNT OF EXPENSE** to its corresponding column, depending on the nature of the incurred expense; list as "Out" for outflow of cash.
- Compute the **BALANCE** by deducting the **AMOUNT OF EXPENSE** from the running balance.

- Compute the total **SALES AND EXPENSES** (Purchases, Operating Expense, Admin Expense and Others).
- Indicate the **Net Income** of the recording

- Use another page if necessary.
- Use another page to start the new coverage of the recording to avoid confusion and redundancy of entries.

ANNEX

Annex 1. How to Enroll and Sell on SHOPEE

Nowadays, marketing using internet is gaining popularity. E-marketing or electronic marketing is a new way to market the products. Different selling sites are easily accessible resulting in another way of marketing different products. One of the many selling sites is “SHOPEE”. It serves users in Southeast Asia and Taiwan to buy and sell products online. Shopee presents an expansive range of products, a social community for exploration, and smooth and satisfactory services (Shopee.com).

Basic Requirement to Start Selling on Shopee

1. Mobile phone or desktop computer/laptop
2. Internet connection
3. Bank account (Where Shopee deposit you your earnings)
4. Brown Rice products you are going you sell
5. Name for your Store – Your Store Name creates an impact to the customer; it will represent your Brand.

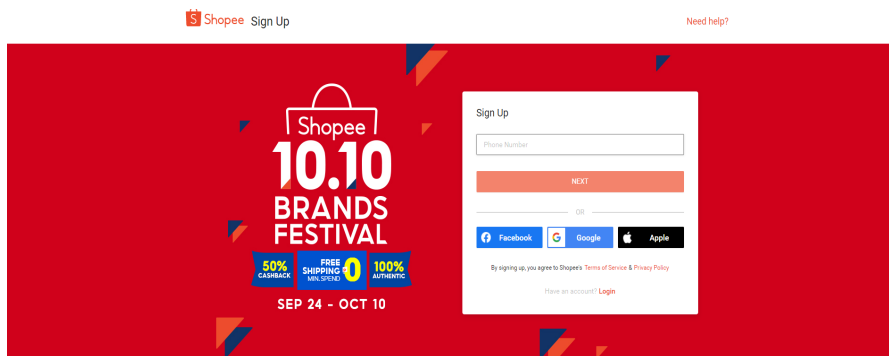
Getting started on Shopee is simply. Signing up in Shopee has two ways: using your mobile phone or using desktop computer/laptop.

• Using Desktop computer/Laptop

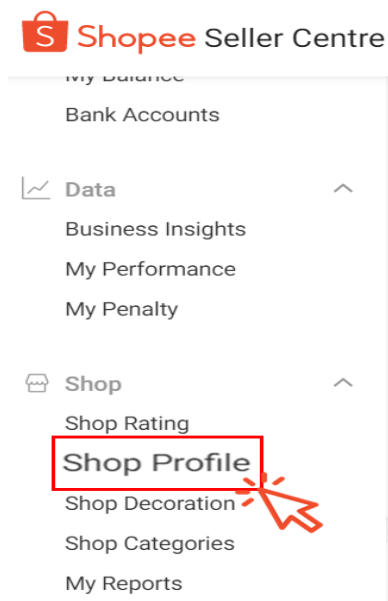
1. Visit and create account on Shopee.ph. Click Sign Up button. You can Sign Up using your cellphone number, Facebook account, Google account/Gmail account and even Apple account



2. You will need to add and verify your phone number and email to ensure the account and your relevant product listings are visible to your potential buyers.



3. After you've completed the Signing Up, Go to Seller Centre and select Shop Profile to set-up and finish your Shop profile.



From the Shop Profile, you need to fill up the 3 main components:


- ✓ **Shop Name**
Name your shop with distinctive, realistic and which reflects your products.
- ✓ **Images and videos**
You need to give your shop a strong identity by uploading or adding up to 5 images/videos.
- ✓ **Shop description**
 - Create short and informative description of your shop to gain shoppers/customers. You may include your shop/company history and the type of products you offer.

Shop Profile

View your shop status and update your shop profile

Basic Information

We provide an improved version of a tool to decorate your Shop Page on mobile version [Use It Now](#)



juanrey08cargamento
Joined 11-11-2018 (Sun)
Followers 0 | Following 1

Edit

Edit Cover Photo

PC Shop View >

Products 0 >

Response Rate 57%

Response Time Within hours

Shop Rating 0

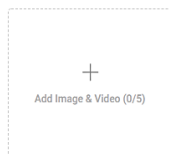
Non-fulfillment Rate 0.00% >

Shop Name

Shop Name 0/30

New shop name must be within 5-30 characters.

Images and Videos




Shop Description

Enter the description or information about your Shop here

0/500


Save

- After setting up your Shop Profile you need to review the **Prohibited and Restricted Items Policy** of Shopee to ensure that your product can be listed for sale in accordance to their Shopee's Terms and Condition.
- Click again **Seller Centre** and select **My Addresses**. My Addresses allows you to manage your Shipping and Pick-up Addresses.




Shopee Seller Centre

Chat Assistant New

 Shop ^

- Shop Rating
- Shop Profile
- Shop Decoration
- Shop Categories
- My Reports

 Setting ^

- My Addresses**
- Basic Settings
- Account

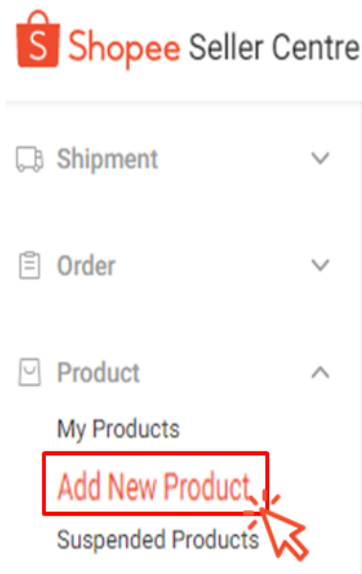
My Addresses

Manage your shipping and pickup addresses

+ Add a new address

- Add your pick-up address by clicking the +Add a new Address. You can add multiple pick-up address but it is advisable to place only one pick-up address.

6. Next is to List your Product from Seller Center. Click again the **Seller Centre** and Select **Add New Product**.



7. Fill up the **Product Name** and click in the **Groceries** category then click **Seasoning, Staple Foods...** and lastly click **Rice, Bread & Pasta** as the desired category for the Brown Rice.

Add a New Product

Please choose the right category for your product.

Your product title is too short. Please include more descriptive information about the product.

Product Name: ORGANIC BROWN RICE 18/100

Categories Name

Home Appliances	>	Beverages	>	Spices & Herbs	>
Babies & Kids	>	Seasoning, Staple Foods & Baking I...	>	Rice, Bread & Pasta	>
Laptops & Computers	>	Alcoholic Beverages	>	Mixes, Dips & Sauces	>
Home & Living	>	Snacks and Sweets	>	Condiments	>
Cameras	>	Laundry & Household Product	>	Canned Goods	>
Groceries	>	Superfoods & Healthy Foods	>	Baking Ingredients	>
Sports & Travel	>	Breakfast Food	>	Others Seasoning, Staple Foods & Baki...	>
Toys, Games & Collectibles	>	Others	>	Frozen & Fresh Goods	>
Men's Bags & Accessories	>				
Women's Bags	>				

The currently selected : Groceries > Seasoning, Staple Foods & Baking Ingredients > Rice, Bread & Pasta

Next

8. Insert the Product Description and other relevant product information.

Basic information

* Product Name

Learn How to Sell on Shopee27/120

* Product Description

0/3000

* Category

Games, Books & Hobbies > Books > eBooks

* Publisher

Set Publisher

No of Pages

Set No of Pages

Publishing Date

Set Publishing Date

File Size

Set File Size

* File Format

Set File Format

9. Insert the Product Price and Number of Stocks of brown rice.

Sales Information

* Price

RM

* Stock

0

Variations

Enable Variations

Wholesale

Add Price Tier

① Wholesale price will be hidden when the product is under promotion.

10. Insert high quality photos of Brown Rice product for the **Media Management**. Insert atleast 5 photos of your brown rice product with at most file size of 2 Mb per photo.

Notice: Photo size with greater than 2 Mb will not be uploaded

Media Management

Product Images

* Cover Photo Image 1 Image 2 Image 3 Image 4 Image 5

Image 6 Image 7 Image 8

11. Arrange and insert the **Shipping Settings** like the weight, parcel dimensions or size, and the courier/delivery providers.

Notice: Different courier/delivery providers may have different shipping fees or restrictions on parcel size and weight. Select only **Shopee Supported Logistics** providers for inconvenience shipping.

Shipping

* Weight kg

Parcel Size W L H

Shipping Fee [Add Shipping Options](#)

Basic information

Sales Information

Media Management

Shipping

Others

Shipping Setting

Related settings for logistics transportation

Shipping Channel

Enable your desired shipping channel below.

Shopee Supported Logistics

With SSL channels, you can enjoy fast, seamless and reliable logistics services with our delivery partners. Do note that you will need a printer to print out the automatically generated Air Waybills.

GoGo Xpress

☐

▼

J&T Express

☐

▼

Days to ship

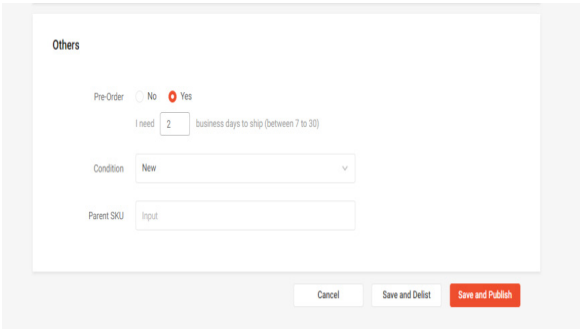
Update "Days to Ship" for all Live products in your shop.

[Edit](#)

12. After you have fill up all the necessary information, select the **YES** button under the Pre-Order tab wherein you need to select the number of days you need to ship the product.

Insert its condition as **NEW** and SKU number (optional) for easy inventory monitoring.

13. **SAVE** and **PUBLISH** it once completed for you to start selling your product.
Your buyer can now start buying your brown rice from your shop.



The screenshot shows a form titled "Others" with the following fields and options:

- Pre-Order:** Radio buttons for "No" and "Yes". The "Yes" option is selected, indicated by a red dot.
- Shipping:** A label "I need" followed by a text input field containing the number "2", and then the text "business days to ship (between 7 to 30)".
- Condition:** A dropdown menu with "New" selected and a downward arrow.
- Parent SKU:** A text input field with the placeholder text "Input".

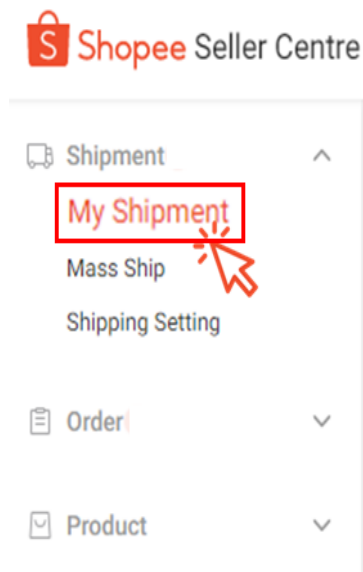
At the bottom of the form are three buttons: "Cancel", "Save and Delist", and "Save and Publish" (which is highlighted in red).

Notice: **Save and Delist** option is to be used if you would like to update the listings first without selling it as you only prepare it for a sale or campaign or launching of your shop etc.

14. To improve the product exposure and to gain more views, you can use the **BOOST NOW** function. You can boost your products for 4 hours

Shipping of Orders

1. In the **Seller Centre**, click on **My Shipment**.



2. In **My Shipment** Tab, you can view the order of your customer.

- When the selected payment option of the customer is **Cash On Delivery (COD)**, Shopee will **Review** it first for Approval before you can finally Arrange the Shipment of order. Reviewing time of Shopee will take for at least 10-30 minutes on regular days and 30 minutes or longer when on SALE day.

[All](#)
[Unpaid](#)
[To ship 1](#)
[Shipping](#)
[Completed](#)
[Cancellation](#)
[Return/Refund](#)

4 Orders Mass Ship

Product(s)	Order Total	Status	Countdown	All Channels	Actions
<div> juanrey08cargamento Order ID 200923FY9CSDBS </div>					
Agham Brown Rice (2 kg per pack) x1 <div> ₱205 COD </div>	Unpaid	Payment via COD	J&T Express	COD Pending Review	

- When the selected payment option of the customer is through **Credit/Debit card**, Shopee will no longer review the order instead you can **Arrange Shipment** immediately.

Product(s)	Order Total	Status	Countdown	All Channels	Actions
<div> juanrey08cargamento Order ID 200923FY9CSDBS </div>					
Agham Brown Rice (2 kg per pack) x1 <div> ₱205 COD </div>	To ship	To avoid late shipment, please ship / arrange pickup before 09-25-2020 (Fri) .		J&T Express	Arrange Shipment

3. Click on **Arrange Shipment** to arrange for the shipment.

Notice: Make sure to arrange the shipment before the stated ship-by date.

Product(s)	Order Total	Status	Countdown	All Channels	Actions
<div> juanrey08cargamento Order ID 200923FY9CSDBS </div>					
Agham Brown Rice (2 kg per pack) x1 <div> ₱205 COD </div>	To ship	To avoid late shipment, please ship / arrange pickup before 09-25-2020 (Fri) .		J&T Express	Arrange Shipment

- After you click the Arrange Shipment, Ship Order icon will appear. Choose the I Will Arrange Pickup option. I will arrange pick up option is more convenience because the Delivery Service Provider will collect the parcel/order from your pickup address. Unlike the I Will Dropoff option, you are the one who will drop the parcel/order to the delivery service provider.

Ship Order



#200923FY9CSDBS



I Will Dropoff

You can drop off your parcel at any J&T Express branch



I Will Arrange Pickup

J&T Express will collect parcel from your pickup address

Confirm

Arrange Pickup



Shipping Option

J&T Express

Date

24-09-2020
Thu

25-09-2020
Fri

Remark

Input

Pickup Address

MCSAC 639976851084 **DEFAULT** **PICKUP** **RETURN**

[Change](#)

Munoz United Methodist Church, T. Delos Santos St., Poblacion South, Science City of Munoz,
Nueva Ecija
Poblacion South, Science City Of Munoz

Cancel


Confirm

- For the schedule of Pick-up, there are two optional dates that are available. Always choose the earliest date of pick-up.
- One can also put remarks for the courier service, e.g. landmarks of pickup address. Put remarks if necessary.

*Note: It is discouraged to put a specific time of pickup for the rider. Pickup time varies from branch to branch.

- Check the pickup address if it is correct. If not, it can be changed by tapping the “Change” option.
- Then click the Confirmation button to finalize the Pickup Details.
- After you Confirm, the summary of pick up details will appear as shown below:

Pickup Details ×

 780 696 377 258

Pickup Information Edit

Shipping Option	Remark
J&T Express	Pickup Address
Date	MCSAC
09-24-2020 (Thu)	639976851084
	Munoz United Methodist Church, T. Delos Santos St., Poblacion South, Science City of Munoz, Nueva Ecija
	Poblacion South, Science City Of Munoz
	Philippines, North Luzon, Nueva Ecija 3119

Print Waybill

- Click the **Print Waybill** tab to show the Waybill and allows you to print it. The printed Waybill may be attached to the parcel. A sample Waybill is shown below.

		EZ	
			
780695272093			
Send Date:2020-09-23		San Jose Del M...	
Order No:200923F7Y4GDEX		3023	
440-302302			
From	MCSAC 639976851084		
	Munoz United Methodist Church, T. Delos Santos St., Poblacion South, Science City of Munoz, Nueva Ecija		
To	Phebe Gamata Crismo 639354923316		
	Block 27, Lot 29, Palmera Northwinds City Phase 2, San Jose Del Monte City, Bulacan, North Luzon		
No. of Delivery Attempts		COD: 0	
1		2	
Piece: 2		Signature:	
Weight: 4.000000 kg			
Goods: Box/Pouch			
 Thank you for shipping with Shopee! Please click "Order Received and rate this product!"			
		780695272093	

4. Relay of Order Details

- After arranging the shipment, Details can be relayed through text message or private message on Facebook. Details of the order shall include:
 - ✓ How many packs ordered?
 - ✓ Name of Receiver/Customer
 - ✓ Contact Number
 - ✓ Delivery Address
 - ✓ Shopee Order ID
- Pack and seal the order in accordance to the Shopee Order Packaging Guidelines and attach any required documentation like the Waybill.

5. Wait for the delivery service provider to pick-up the parcel/order. The service provider will call or text you about the pick-up details.

- Once the courier service provider arrives at the pickup area, the order shall be given to them.
- A copy of the receipt containing the tracking number shall be given by the rider to the Marketing Officer as reference that the order has been picked up already.

6. Monitoring of Order

- The order shall be updated once received by the courier service provider. The status of the order shall display "Waiting for buyer to confirm order received".
- The shipping of the order can be monitored using the app. Tap the Shipping Information to expand and see the current location of the item for delivery.
- Another option of monitoring the order is to chat with the customer through the Shopee app.
- Once the order has been delivered, the customer shall be contacted regarding the arrival of the order through chat via the Shopee app or a text message to their personal phone number.
- Remind the customer to rate the shop on Shopee.

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