

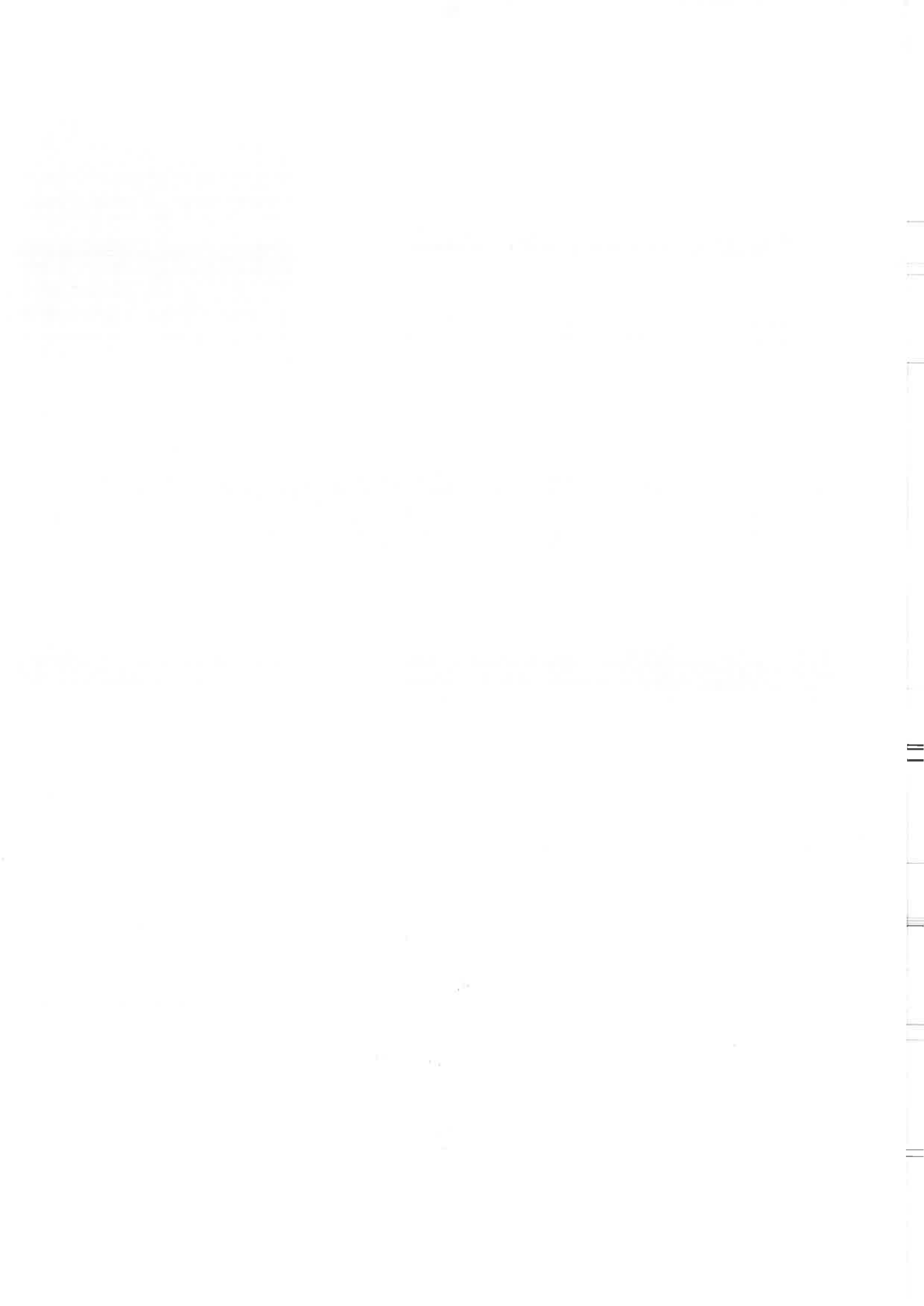
Procure to Pay (P2P) - 2022

CMMD – WEF 01.04.2023

# Standard Operating Procedures



Description	Name	Signature
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Date of approved	03.05.2023.	



**Back ground:**

EID Parry Limited, part of the Murugappa group of companies is one of the leading sugar manufacturers in India. The company also has a Nutraceuticals

With a view to standardize processes and document existing processes, EID has embarked on a project to prepare SOP for its businesses.

**These SOP will deal the transaction related to procurement of the company**

- Standardize the approach of employees and contractors dealing with the company to specific procedures, thereby improving the quality and speed of decision making in key areas
- Disseminate best practice within the organization
- Compliance with legislation
- Provide a check list for different work areas and identify the individual responsible for their completion
- Efficiently integrate an individual into the organization during the induction training phase by making available a library of companywide best practice and company operating procedures
- Increase transparency within the organization by enabling all employees to see how specific scenarios are handled in a standard and clear fashion
- Provide a clear audit trail in cases of dispute or external investigation where it can be shown that correct procedures were followed and records maintained
- Improve the overall control environment and enable benchmarking of an individual or departments performance against control parameters.
- **“Irrespective of purchase value and nature of purchase (Capex / planned request / un-planned request / material or service contracts / emergency) respective units can raise purchase order in SAP once Head – Commercial approves the proposal with commercial terms.**
- **Purchase order will be released as per the DOA matrix configured in SAP.”**

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### P2P - 1 > Material Master Creation

**Process Detail**

Process Step	Process Description	Performed By Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Identification of creating a new material code	<p>Material Master Creation is performed by Material Master Specialist of IT team deployed at Central Head office Based on the request from respective users after identifying the need for new material code creation at head office or factories.</p> <p>This process is activated as and when the requirement for a new material code is identified.</p> <p>Any user such as electrical, mechanical, process, chemical etc. may identify the need for a creation of a new material code. Before creating a new material code, the users check the SAP system to ensure that the code is not already present in the system.</p>	Initiated by user Departments Validating and uploading by (IT)	Plant & HO				<table border="1"> <tr> <td>©</td> <td>Respective user department - in charge</td> </tr> <tr> <td>A</td> <td>IT - Material Master specialist</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	©	Respective user department - in charge	A	IT - Material Master specialist	C		I	
©	Respective user department - in charge														
A	IT - Material Master specialist														
C															
I															
Extending Material code	<p>In case the material code is already present in the system but not extended to the plant, the same is extended to the</p>	Initiated by user Departments Validating	Plant & HO				<table border="1"> <tr> <td>R</td> <td>Respective user department - in charge</td> </tr> <tr> <td>A</td> <td>IT - Material</td> </tr> </table>	R	Respective user department - in charge	A	IT - Material				
R	Respective user department - in charge														
A	IT - Material														

Process Step	Process Description	Performed By Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	required plant.	and uploading by (IT)		through MM ticketing and when user creates ticket for m.code extension. The system is scheduled to run on a periodic basis. On system run the extensions are done			Master specialist C I
Form for Creating a new material code	Any user requiring creating a new material code or extend a material code to a plant has to complete the "Form for creating a new material code	Initiated by user Departments Validating and uploading by (IT)				Material Master Creation Request Form	User Dept. A IT C I
Creating New Material code in the system	Ticket in Portal will be created and mail is sent in required format by user dept to MM specialist for validation and creation			<b>Other Control:</b> At the time of item code creation, user select the material group and valuation class.			User Dept. A IT C I
GST Determination	HSN code linked to the material is being checked with the vendor and user fills the same in portal / template for creation	Unit Purchase /CMMD		Unit purchase / CMMD shall get the HSN code from respective vendor and the same shall be validated by MM Specialist in the pre-loaded in with Vendor			MM, In. Tax, Unit purchase, CMMD A MM, In. Tax, Unit purchase, CMMD C I

Process Step	Process Description	Performed By Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
				along with Applicable Rate of GST EIDP portal which is pre-loaded with the group of HSN codes. Upon mismatch MM specialist can check with Indirect Tax team as validation. Based on Indirect Tax team comments MM specialist shall revert back to unit purchase / CMMD and determine appropriate HS code			

## P2P Process 2 - Vendor Master Creation

### Process Detail

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI																		
Identification of creating a new vendor code	<p>Vendor Master Creation is initiated by user dept. and activated by Shared Service Centre (SSC). This process is activated as and when the requirement for a new vendor code is identified.</p> <p>We have a intranet portal were the user dept. collects the predefined mandate documents from vendor and uploads the same for validation and creation of master by SSC team</p> <p>Refer Annexure-2 for the vendor master creation process</p>	UNIT PURCHASE /CMMD							<table border="1"> <tr> <td>R</td> <td>PURCHASE</td> <td>/</td> </tr> <tr> <td>A</td> <td>CMMD</td> <td></td> </tr> <tr> <td>C</td> <td>GM</td> <td>-</td> </tr> <tr> <td>I</td> <td>Commercial</td> <td></td> </tr> <tr> <td></td> <td>Head</td> <td>-</td> </tr> <tr> <td></td> <td>Commercial</td> <td></td> </tr> </table>	R	PURCHASE	/	A	CMMD		C	GM	-	I	Commercial			Head	-		Commercial	
R	PURCHASE	/																									
A	CMMD																										
C	GM	-																									
I	Commercial																										
	Head	-																									
	Commercial																										
					<p><b>Other Control:</b> Before creating a new vendor code, the purchase dept. checks the SAP system to ensure that the code is not already present in the system.</p>																						



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI								
	Purchase Department identifies the need for a creation of a new vendor code																
Extending vendor code	In case the vendor code is already present in the system but not extended to the plant, the same is extended to the required plant				<b>Other control:</b> Extension of vendor validated by Shared Services.				<table border="1"> <tr><td>R</td><td>Commercial Executive</td></tr> <tr><td>A</td><td>SSC - Head</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Commercial Executive	A	SSC - Head	C		I	
R	Commercial Executive																
A	SSC - Head																
C																	
I																	
Form for Creating a new vendor code	Vendors intending to do business with the company must complete a registration process and be created as a vendor code in SAP.  If order is finalised with a new vendor who is not present in the SAP system – then a Vendor Registration form is sent to the vendor.  Purchase Department coordinates the registration process with the vendor.	Unit purchase / CMMD			<b>Other control:</b> Purchase committee approval is mandatory for creation of new vendor master ticket. Standard format for capturing details of new vendor is available. Mandatory fields to be captured			Vendor Creation Form (Annexure 2)	<table border="1"> <tr><td>R</td><td>Commercial Executive</td></tr> <tr><td>A</td><td>SSC - Head</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Commercial Executive	A	SSC - Head	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control Accounting Entries	Output / Documents Generated	RACI	
					are highlighted in the vendor registration form. The following fields are mandatory at the time for vendor code creation: - Purchase organization - Name - Company Code - Address - Region/Country - Bank details - Minority Indicator (MSME) - Reconciliation account (Sub ledger account) - Schema group (Local/Import-Base of picking up pricing indicator) - Account group (determines the number group and list of mandatory fields) - employee				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
					<p>vendor/one time for vendor example</p> <ul style="list-style-type: none"> <li>- Certification date - start date</li> <li>- Account memo field (PAN number is entered)</li> <li>- Control data (GR-based Invoice verification for materials and Service based Invoice verification for service vendor)</li> </ul> <p>Vendor fills the vendor master creation form and sends to purchase</p> <ul style="list-style-type: none"> <li>• Purchase request for creation of the vendor master in vendor master portal with supporting documents.</li> </ul> <p>Purchase</p>				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI								
					committee at each location approves the new vendor creation. <ul style="list-style-type: none"> <li>PAN/TAN is mandatory field for creation of master. submit MSME Certificates GST certificate is mandatory</li> </ul>												
Uploading of Form for creating a new vendor code in vendor ticketing portal	The filled up form is received from the vendor, and then the Vendor master is updated in vendor master portal.				<b>P2P-Others - # 12</b> Details of vendor is entered in vendor master portal by purchase person and approved by Shared Services at Chennai. De-dupe fields are not currently available in the system. Vendor form will have to confirm GST registered or un-registered vendor			Vendor Creation Form	<table border="1"> <tr> <td>R</td> <td>Purchase Executive</td> </tr> <tr> <td>A</td> <td>Head - SSC</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase Executive	A	Head - SSC	C		I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Accounting Entries	Output / Documents Generated	RACI								
Creating and activation of New vendor code in the system	Ticket in Portal will be created by purchase dept and validated, Created by SSC team	Unit purchase / CMMD	Plant / HO		Shared Service Centre (SSC) activates the vendor master created at the locations			<table border="1"> <tr><td>R</td><td>Purchase Executive</td></tr> <tr><td>A</td><td>Team - SSC</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Purchase Executive	A	Team - SSC	C		I	
R	Purchase Executive															
A	Team - SSC															
C																
I																
Changes to vendor master	If a vendor master record requires amendment, then an vendor change request ticket is sent to the Shared Service Centre (SSC) team to make the required changes. Only SSC can make changes to vendor master	SSC	HO		<b>P2P-Others - # 10</b> Access to make changes to vendor master details is not available with persons at Plant. Any changes to be made is performed by shared service based request. Alerts are generated and circulated for any change in the vendor master.			<table border="1"> <tr><td>R</td><td>Purchase Executive</td></tr> <tr><td>A</td><td>Team - SSC</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Purchase Executive	A	Team - SSC	C		I	
R	Purchase Executive															
A	Team - SSC															
C																
I																
Unblock / Blocking Vendors	Vendors are blocked in SAP by SSC team on account of black-listing by user dept. or GSTN non compliance, or any other disputes. Blocked vendor requests are	SSC	HO		SSC validates the vendor status in GST portal.			<table border="1"> <tr><td>R</td><td>Purchase Executive</td></tr> <tr><td>A</td><td>Team - SSC</td></tr> <tr><td>C</td><td>GST Executive</td></tr> <tr><td>I</td><td></td></tr> </table>	R	Purchase Executive	A	Team - SSC	C	GST Executive	I	
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Reference	Control	Accounting Entries	Output / Documents Generated	RACI
	reviewed by the Shared Services Centre (SSC) team. Necessary action (Blocking or unblocking) is done.								

**P2P – 3 – Purchase Order Process – Purchase Items.**

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output / Documents Generated	RACI								
Purchase Planning	Purchase happens on need or based on forecasted business plan. Business plan is shared to unit and purchase CMMD.	User Department / Unit Purchase / CMMD	Plant / HO		Approved budget plan. PR gets released as per DOA in SAP.			<table border="1"> <tr> <td>R</td> <td>Purchase Executive</td> </tr> <tr> <td>A</td> <td>Unit Head</td> </tr> <tr> <td>C</td> <td>Head Commercial</td> </tr> <tr> <td>I</td> <td>CFO, CEO &amp; MD</td> </tr> </table>	R	Purchase Executive	A	Unit Head	C	Head Commercial	I	CFO, CEO & MD
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A	Unit Head															
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I	CFO, CEO & MD															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>Need can be</p> <ol style="list-style-type: none"> <li>1. Planned - Material Requirement Planning (MRP)</li> <li>2. Manual PR</li> <li>3. Unplanned / emergent</li> <li>4. Capex</li> </ol> <p>CMMD / Unit purchase shall consolidate the requirements and strategically plan to purchase based on market conditions.</p>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Decision of Strategic Purchase based on Business Plan	<p>Decision of purchase can be based on released PR or Business plan.</p> <p>CMMD consolidates the requirement from units based on the business plan.</p> <p>Assess the market conditions like market watch of Coal index, Polymer trend, etc., and decides on purchase plan. It can be spot purchase / forward cover by rate contracts. <b>PR's are not sought from user in this case.</b></p> <p>Once finalizing the purchase decision and approved by purchase committee, information is given to unit for creating PR to PO. Information can be through mail confirmations,</p>	CMMD	HO		<p><b>Other Contorl:</b> Strategic purchase decision is initiated by CMMD purchase head and the same is being approved by Head – Commercial on consultation of purchase committee as per DOA.</p>			<table border="1"> <tr> <td>R</td> <td>Head Purchase</td> </tr> <tr> <td>A</td> <td>Unit head</td> </tr> <tr> <td>C</td> <td>Head Commercial</td> </tr> <tr> <td>I</td> <td>CFO &amp; MD</td> </tr> </table>	R	Head Purchase	A	Unit head	C	Head Commercial	I	CFO & MD
R	Head Purchase															
A	Unit head															
C	Head Commercial															
I	CFO & MD															



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Decision of Purchase based on PR	<p>printed contracts, or SAP contracts.</p> <p>PR can be Material Request Planning (MRP) based or Manual PR.</p> <p>In-case of MRP PR's user dept., Marketing, and Purchase team shall set MRP parameters in SAP for the defined materials.</p> <p>Manual PR's are need based.</p> <p><b>Decision:</b></p> <p>Upon receipt of released PR's in SAP or in e-mail unit purchase or CMMD shall check for below pre-requisites like stock availability and open order.</p>				<p>Strategic purchase decision is initiated by CMMD purchase head and the same is being approved by Head – Commercial on consultation of purchase committee as per DOA.</p> <p><b>Stock availability:</b> Check for stock of requested material at site and other units as well.</p> <p>If the stock is available, check with user whether it's an additional requirement. If additional requirement proceeds for purchase.</p> <p>If the stock is not available, proceed for</p>			<p>R Purchase committee</p> <p>A Unit head / Head commercial</p> <p>C</p> <p>I</p>

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
PR to PO Process	<p>Upon receipt of PR, purchase team will check for available Rate contracts for the material requested.</p> <p>If Rate contract is available purchase executive will raise purchase order in SAP.</p> <p>If Rate contract is not available purchase team shall follow the regular RFQ process.</p>	Material Incharge - CMMD	Corporate Plant		<p>purchase.</p> <p><b>Open order:</b> Check for the open order in SAP for the requested material.</p> <p>If there is an open order qty. check with user whether it's an additional requirement. If additional requirement proceed for purchase.</p>			<table border="1"> <tr> <td>R</td> <td>Purchase</td> </tr> <tr> <td>A</td> <td>Purchase committee</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase	A	Purchase committee	C		I	
R	Purchase															
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
	<p><u>Rate Contract materials:</u> Based on contracts purchase shall create purchase order.</p> <p><u>Non-Rate contract materials:</u> Purchase executive shall act based on user recommendation or send enquiry in e-mail to probable / approved vendors and collect commercial quote. Based on purchase committee approval PO is created.</p>				<p>preference approved vendor.</p> <p><b>P2P-Others - # 18</b></p> <ul style="list-style-type: none"> <li>A minimum 3 quotes are received from vendors</li> <li>In case 3 quotes are not received, then justification is written in the comparative statement and approved by purchase committee</li> <li>If the user, requires a preferred vendor or other than L1 vendor, justification is documented and approved by purchase committee</li> <li>Comparative statement is prepared by purchase executive and approval is taken on hard copy or through e-mail</li> </ul>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
					<p>from the purchase Committee.</p> <p>Central purchase can establish Annual Rate Contracts (ARC) for commonly used materials across units. Such ARC's are approved by Commercial head.</p> <p>Central purchase can also establish Rate contracts based on volume or valid for certain period like monthly / quarterly. Such Rate Contracts shall be approved by Commercial head and Finance head.</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI						
Approval of Purchase Requisition	PR is approved by Head of Department. – Head Finance – Unit head	HOD	Plant	ME54N/ME55	<p><b>P2P-Others - # 3</b> SAP restricts creation of Purchase order without approved Purchase request. Purchase request is approved as per DOA</p> <p><b>P2P-Others - # 5</b> PR is created by the users and approved by User HOD – Unit Finance – Unit head</p> <p><b>P2P-Others - # 6</b> PR in SAP is authorized by the Unit finance Head who checks the stock and rejects the PR in case there is adequate stock Stock aging analysis is performed quarterly basis by accounts department and sent to user department to identify action plan. Material requirement planning is performed through SAP on materials department</p>			<table border="1"> <tr> <td>A</td> <td>HOD</td> </tr> <tr> <td>C</td> <td>Fin/Unit Head</td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	A	HOD	C	Fin/Unit Head	I	
A	HOD													
C	Fin/Unit Head													
I														

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Raising of PO	<p>PO is raised on the identified vendor as per purchase committee (Refer Annex-1) approval by purchase executives.</p> <p>If the item being procured is a capital item, additional approvals are required for the purchase. A Capital Expenditure Proposal (CEP) is prepared and sent for approval to the Approving Authority (AA).</p>	unit purchase / CMMD	Plant / HO	ME21N	<p>on real time basis.</p> <p><b>P2P-Others - # 22</b> Access to create Purchase order is with unit purchase / CMMD</p> <p><b>P2P-Others - # 23</b> SAP restricts PO to be created without an authorised PR.</p> <p><b>P2P-Others - # 24</b> Manual purchase orders are not sent currently. All PO's are raised in SAP</p> <p><b>P2P-Others - # 29</b> System restricts PO quantity to be greater than PR quantity</p> <p><b>P2P-Others - # 30</b> SAP is enabled to give details of Last purchase price of item during creation of Purchase request from info record</p>			<table border="1"> <tr> <td>R</td> <td>HOD</td> </tr> <tr> <td>A</td> <td>Fin/Unit Head</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	HOD	A	Fin/Unit Head	C		I	
R	HOD															
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C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Release of PO	<p>DOA is available detailing the limits of approval for each authority. These are configured in SAP. The approving authority releases the PO as per DOA configured in SAP.</p> <p>Up-to 5 lacs</p> <ol style="list-style-type: none"> <li>1. Unit Finance Head /GM-Comm.</li> <li>2. Unit Head</li> </ol> <p>Up-to 100 lacs</p> <ol style="list-style-type: none"> <li>1. Unit Finance Head</li> <li>2. Unit Head / GM-Comm.</li> <li>3. Manufacturing Head</li> </ol>	Approving Authority	HO / Plant	ME28 ME29N	<p>All PO's apart from capital PO's - require item codes <b>Others</b></p> <p>POs cannot be created without PRs for ERSA Material.</p> <p>Alerts are generated for Open PRs in Report ZPRSTAT</p> <p>As per DOA</p>			<table border="1"> <tr> <td>R</td> <td>Approving Authority</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Approving Authority	A		C		I	
R	Approving Authority															
A																
C																
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>4. Commercial Head</p> <p>Up-to 500 lacs</p> <ol style="list-style-type: none"> <li>1. Unit Finance Head</li> <li>2. Unit Head / GM-Comml. Manufacturing Head</li> <li>4. Commercial Head</li> <li>5. CFO</li> </ol>															
	<p>Above 500 lacs</p> <ol style="list-style-type: none"> <li>1. Finance Head</li> <li>2. Unit Head / GM-Comml. Manufacturing Head</li> <li>4. Commercial Head</li> <li>5. CFO</li> <li>6. MD</li> </ol>															
PO copies	PO soft copy (only) is shared with vendors. If vendor insists on hard-copy on need basis orders are shared.	CMMD/unit purchase	HO / plant	ZPOPRINT_NE W			PO	<table border="1"> <tr><td>R</td><td>Unit / CMMD</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Unit / CMMD	A		C		I	
R	Unit / CMMD															
A																
C																
I																



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
Closing of POs	Open POs are closed by respective units when the delivery is completed or as per user dept. indication and communication is sent to vendor.	Unit /SSC	HO/Plant	YPOCLOSE	Open PO's alerts are generated and reviewed.  SSC team reviews the open purchase order on a weekly basis and initiates the closure of POs as per below ageing classification Service PO's – 180 days Local PO's – 90 days Import PO's – 90 days Capital PO's – 365 days Raw material – 90 days STO – 45 days			R A C I  Unit/ SSC

### P2P - 4 - Purchase Process - RFQ - PR conversion

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Purchase Requisition	<p>Upon receipt of an approved PR the purchase executive performs the following activities:</p> <ul style="list-style-type: none"> <li>Determine procurement source and obtain quotation</li> <li>Process quotations</li> <li>If surplus stock is found in other locations, then an email is sent to the other location to check if a stock transfer can be arranged. If the other location</li> </ul>	Purchase executive	Plant / HO		<p><b>P2P-Others - # 6</b></p> <p>PR in SAP is authorized by the Head of Finance who checks the stock and rejects the PR in case there is adequate stock</p> <p>Stock aging analysis is performed quarterly basis by Purchase executive</p>			<table border="1"> <tr> <td>R</td> <td>Purchase Executive</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase Executive	A		C		I	
R	Purchase Executive															
A																
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>does not have an immediate use of the item, then approvals are obtained from both locations and a stock transfer of the item is initiated.</p> <ul style="list-style-type: none"> <li>If the item is not available at plant locations, then the purchase process for regular items is followed.</li> </ul>															
Procurement from Related party	<p><b>Related Party Transactions:</b></p> <p>In-case a related party company is being chosen for issuance of order, the user HOD has to prepare a justification note and get the same approved by CFO through unit head.</p>	Purchase Executive	Plant / HO				PCA and justification note	<table border="1"> <tr> <td>R</td> <td>Head Purchase</td> </tr> <tr> <td>A</td> <td>Unit head</td> </tr> <tr> <td>C</td> <td>Head Commercial</td> </tr> <tr> <td>I</td> <td>CFO &amp; MD</td> </tr> </table>	R	Head Purchase	A	Unit head	C	Head Commercial	I	CFO & MD
R	Head Purchase															
A	Unit head															
C	Head Commercial															
I	CFO & MD															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>The Justification note should comprise the following,</p> <ul style="list-style-type: none"> <li>- Requirement note</li> <li>- Technical Comparison</li> <li>- Commercial comparison</li> </ul> <p>In-case of OEM or technology provider technical justification on the material or system purchased</p>															
Emergency Purchase	<p>A material which is purchased to meet the immediate requirement related to continuity of factory operation is considered as emergency purchase material.</p> <p>In such cases the user or the purchase dept. has to get quotation from the</p>	User dept. and Purchase	Plant / HO				Emergency purchase note	<table border="1"> <tr> <td>R</td> <td>Purchase committee</td> </tr> <tr> <td>A</td> <td>Unit head / Head commercial</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase committee	A	Unit head / Head commercial	C		I	
R	Purchase committee															
A	Unit head / Head commercial															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
RFQ Comparative Quotes Processing	<p>preferred vendor and take approval from unit head. Necessary incident purchase note to be maintained and purchase committee approval to be availed parallel.</p> <p>An RFQ record is updated in SAP with the quotations received.</p> <ul style="list-style-type: none"> <li>The RFQ Printout and the quotations received from Suppliers are attached together and a separate folder is created.</li> <li>This folder / file is sent to the end user who had raised the PR if required</li> <li>The end user reviews the supplier quotations and indicates the preferred</li> </ul>	Purchase Executive	Plant / HO					<table border="1"> <tr> <td>R</td> <td>Purchase</td> </tr> <tr> <td>A</td> <td>Purchase committee</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase	A	Purchase committee	C		I	
R	Purchase															
A	Purchase committee															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI						
RFQ Comparative quote Approval	<ul style="list-style-type: none"> <li>This folder / file is then normally returned to purchase dept. Alternatively, the above process of recording quotes and comparatives can also be maintained in physical records form / in soft copies. These RFQ data must be available for any future scrutiny / reference</li> </ul>	Purchase Executive / MI-CMMID	Plant					<table border="1"> <tr> <td>A</td> <td>HOD</td> </tr> <tr> <td>C</td> <td>Fin/Unit Head</td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	A	HOD	C	Fin/Unit Head	I	
A	HOD													
C	Fin/Unit Head													
I														

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>signed-off folder / file has to be maintained by purchase dept. in hardcopy or onedrive.</p> <p>The RFQ comparative has to be signed /approved in mail by the following authorities to be treated as "approved" as per the DOA</p>				<p>order (minimum 3), except in cases of OEM vendors. Quotes are received through e-mail, and L1 vendor / preferred vendor is selected with necessary committee approval</p> <p><b>P2P-Others - # 18</b></p> <ul style="list-style-type: none"> <li>• A minimum 3 quotes are received from vendors</li> <li>• In case 3 quotes are not received, then justification is written in the comparative statement</li> <li>• If the user, requires a vendor other than L1 vendor, justification is documented</li> </ul> <p>Comparative statement is prepared by the purchase person and approval is taken on hard copy / mail from the Purchase Committee</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					as per DOA.			

### P2P - 5 - Purchase order follow-up and Cancellation

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
PO Reviews	The unit purchase and user dept. reviews Purchase Orders online in SAP and does a follow-up with the various suppliers – through phone or email - to keep track of deliveries.	Purchase Executive /	HO / plant	ZPOREM	<b>P2P-Others - # 32</b> <ul style="list-style-type: none"> <li>In case, the vendor does not supply the material on the delivery date; the department follows up with purchase who explores other sources based on the inputs of the department.</li> </ul>			<table border="1"> <tr> <td>R</td> <td>Purchase Executive</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase Executive	A		C		I	
R	Purchase Executive															
A																
C																
I																



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated / RACI
	<p>In case there are any unforeseen delays, this information is passed on to the end-users who had requested the material.</p> <p>In case the supplier has expressed his inability to deliver, or the revised delivery date proposed by the supplier is not acceptable to the end-users, then permission is obtained from the concerned end user and their HOD to cancel the Purchase Order.</p> <p>Once approval is obtained, the Purchase Order is cancelled in SAP system, and the cancellation is also marked in the PO copy in the file. Order cancellation is duly informed to</p>						

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	vendor vide mail / in hard-copy if required.															
Advance Payment to Supplier	In case the Payment Terms mentioned in the Purchase Order involves payment of an Advance, then a form is filled up/Profoma Invoice received from vendor has to sent Finance Department for processing the advance payment. Bank Guarantee (BG) / Corporate Guarantee (CG) will obtained for Advance as per committee approval, Paying GST Portion will be decided based on committee approval	Purchase Executive			<b>P2P-Others - # 67</b> SAP restricts creation of advance to be created against vendor account if an earlier advance is already existing. However based on approval further advance can be made on justification			<table border="1"> <tr> <td>R</td> <td>Head Purchase</td> </tr> <tr> <td>A</td> <td>Unit head</td> </tr> <tr> <td>C</td> <td>Head Commercial</td> </tr> <tr> <td>I</td> <td>CFO &amp; MD</td> </tr> </table>	R	Head Purchase	A	Unit head	C	Head Commercial	I	CFO & MD
R	Head Purchase															
A	Unit head															
C	Head Commercial															
I	CFO & MD															

### P2P – 6 – Goods Receipt

Process Detail															
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries / Output Documents Generated	RACI								
Gate Pass-In	Security receives the goods with invoice and stamps invoice with an 'In' seal. Documents for Pass in endorsed by the Security using a rubber stamp having date and time  When the material is received at the	Stores Executive	Plant	ZEID_Gatepass	<b>P2P-Others - # 46</b> Security persons verifies the Invoice and DC copy of vehicles before allowing them to enter the plant premises		<table border="1"> <tr> <td>R</td> <td>Purchase Executive</td> </tr> <tr> <td>A</td> <td>Stores Executive</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Purchase Executive	A	Stores Executive	C		I	
R	Purchase Executive														
A	Stores Executive														
C															
I															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI							
	factory stores, Stores Department completes an "In Pass". The details are recorded in SAP using Tcode ZEID_GatePass.														
Goods Receipt	<p>The goods are moved to "Under Inspection Area".</p> <p>At the "Under Inspection Area", quantity and value verification is done based on the Purchase Order. Entries of goods receipt and GST Registers are updated in SAP using MIGO</p> <p>The end-user who had initiated the Purchase Requisition for the material is notified.</p> <p>Material Print is taken using ZGRN_PRINT</p>	Stores Executive	Plant	MIGO	<p><u>P2P-Others - #44</u></p> <ul style="list-style-type: none"> <li>Stores personnel physically count the material received to verify that the quantity matches with the Purchase order and the Vendor invoice.</li> </ul> <p>Gate entry cannot be in excess of PO quantity and GRN quantity cannot be in excess of the gate entry quantity</p> <ul style="list-style-type: none"> <li>GRN cannot be processed on SAP for quantity in excess of Purchase Order quantity.</li> </ul> <p><u>P2P-Others - #42</u></p> <ul style="list-style-type: none"> <li>Materials are defined as quality</li> </ul>	GRN	<table border="1"> <tr> <td>R</td> <td>Head Purchase</td> </tr> <tr> <td>A</td> <td>Unit head</td> </tr> <tr> <td>C</td> <td>Head Commercial</td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Head Purchase	A	Unit head	C	Head Commercial	I	
R	Head Purchase														
A	Unit head														
C	Head Commercial														
I															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>Materials receipt (GRN document) is created in SAP based on Pass-in entry created by Stores. Materials are received into the factory and kept in the inspection area along with vendor invoice. User department checks the materials and post the stocks to unrestricted use.</p> <ul style="list-style-type: none"> <li>In case of excess material received, Commercial is intimated for either amending the purchase order or returning the material.</li> </ul>				<p>required materials in the item master. System will not allow material issue without quality acceptance</p> <p><b>P2P-Others - # 45</b> GRN cannot be created for date other than Pass in date GRN price cannot be different from PO price in SAP</p> <p><b>P2P-Others - # 47</b> GRN cannot be created greater than Purchase order quantity &amp; GRN date and Gate entry date to maintain in SAP</p> <p><b>P2P-Others - # 49</b> Stores-in charge manually tracks physically available quantity of material that require license for storage; and manages the receipts accordingly.</p> <p><b>P2P-Others - # 50</b></p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p>GRN recording is done based on the PO number mentioned on the vendor invoice</p> <p><b>Others</b>                      GRN Print is not possible for Material in Quality Inspection not cleared.</p> <p>During GRN, "prepared by Employee code" is mandatory for Material PO.</p> <p>Alert for Gate Pass created and GRN not done are generated and circulated to user in Plant</p>			
Inspection	Stores Executive	Plant			<p><b>P2P-Others - # 39</b></p> <ul style="list-style-type: none"> <li>• Purchase order specified parameters to be checked by Quality Control /user team for incoming materials.</li> <li>• Materials in-warded are kept in clearance area and moved to</li> </ul>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
					inventory only after quality department/user has cleared the same. SAP restricts movement of materials to stock without approval of Quality in case the material is marked as 'QM Procurement active'			
					<u>P2P-Others - # 40</u> <u>Time line for Clearing Quality is two working days</u>			
					<u>P2P-Others - # 41</u> <ul style="list-style-type: none"> <li>As a process, stores usually passes entry for only the material accepted by quality team based on SAP. This is approved by the system workflow by quality</li> <li>Stores prepares a return gate pass for materials and sends the materials back</li> </ul>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
					<ul style="list-style-type: none"> <li>Timeline for Returning Material is three working days. Any material Short receipt/Rejected, unit needs to accept the GRN in Full and raise invoice to vendor for rejected material with GST</li> </ul> <p><b><u>P2P-Others - # 48</u></b>                      Access to create GRN is only with the Stores personnel. Access to quality accept/reject is limited with the appropriate quality personnel</p>											
Return of Goods	In case any Returnable to Supplier defectives are present, the Stores team fills up a Non-Returnable Pass Out, and obtains authorization to return the goods. <ul style="list-style-type: none"> <li>Purchase Return will</li> </ul>			MIGO / ZEID_Gatepas	<p><b><u>P2P-Others - # 52</u></b>                      Freight cost for rejected material is borne by the vendor (if quality rejection is on account of vendor)</p> <p><b><u>P2P-Others - # 53</u></b>                      A demarcated location is available in stores to keep rejected stock</p>			<table border="1"> <tr> <td>R</td> <td>Stores Executive</td> </tr> <tr> <td>A</td> <td>Plant Head</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Stores Executive	A	Plant Head	C		I	
R	Stores Executive															
A	Plant Head															
C																
I																



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI							
	<p>be made in SAP</p> <ul style="list-style-type: none"> <li>A non-returnable gate pass is prepared using ZEID_Gatepass</li> </ul> <p>These goods are then dispatched to along with supplier endorsement made on the back side of supplier invoice</p>														
Documentation	<p>In case the received goods are GST Commodity, two copies of Commercial Invoice are received by the factory along with the delivery.</p> <ul style="list-style-type: none"> <li>The "Original for Buyer" copy is filed with the Purchase Order Copy.</li> <li>The "Transporter" copy is</li> </ul>				<p>If the vendor Turnover is more than Rs 10 Cr in Previous Fin year, E invoice need to obtain, else, reject the invoice and ensure e invoice is submitted, otherwise need to obtain indemnity from vendor that E invoice is NA and any financial impact of such invoice will be recovered from Vendor with Interest.</p>		<table border="1"> <tr> <td>R</td> <td>SE / Purchase</td> </tr> <tr> <td>A</td> <td>SE</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SE / Purchase	A	SE	C		I	
R	SE / Purchase														
A	SE														
C															
I															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
	<p>handed over to the Finance Department after updating the register maintained for this purpose.</p> <p>Stores executive must validate the applicability of e-invoice.</p> <p>In case the received goods are not GST Commodity, only the Delivery Challan is received with the shipment. This is filed with the Purchase Order Copy</p>							

**P2P – 7 – Logistic Service Orders**

Process Detail															
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries / Output Documents Generated	RACI								
Rate with Service Providers Contract Logistics	This is entered into by involving CMMD. Periodically CMMD negotiates with different vendors and publishes rate contract to the plants	Materials In-charge-CMMD	HO			Rate Contract	<table border="1"> <tr> <td>R</td> <td>Commercial</td> </tr> <tr> <td>A</td> <td>Executive</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Commercial	A	Executive	C		I	
R	Commercial														
A	Executive														
C															
I															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
New Service Order	As and when a requirement arises to use the logistics service providers, a service order is created in the system using ME21N. Master Rate agreement is used wherever available	Warehouse Executive	Plant	ME21N			Service Order	R A C I
Approval	Approval for use of Logistics service provider is received from Head-Marketing at Head office by mail	Head-Marketing	HO					
Service Order Release	Service order release is effected by Unit Head at factory	Unit Head	Plant					R A C I
Service Order Acceptance	Service Order Acceptance is done by Head of Department on completion of services using ML81N  Service Order Print taken using ZSERVICE_PRINT.	HOD	Plant	ML81N	In case of Service PO, "prepared and approved by Employee Code" in SES is mandatory.			R A C I  HOD

**P2P – 8 – Vendor Invoice Verification**

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Receipt of Invoices and GR Entry	Invoices are received at the Store along with the delivery of materials. After completing Goods Receipt Process, the	Store Keeper	Plant	MIGO	<b>P2P-Others - # 54</b> GRIR is reviewed on a fortnightly basis by the Manager-Finance and reasons identified.			<table border="1"> <tr> <td>R</td> <td>Store Keeper</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td>Unit Finance</td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Store Keeper	A		C	Unit Finance	I	
R	Store Keeper															
A																
C	Unit Finance															
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	store keeper enters the details of PO document GR document and if applicable the CEP No. is indicated on the face of the invoice. GRN is printed and sent to concerned user for his acceptance.				SAP sends auto mail to Unit Finance and purchase team for list of Invoice verification of GRN aging for more than 20 days MM Module will be locked if GRIR is pending more than 30 days.											
Receipt of Invoices and Services Entry	Invoices for services are received by the user requesting the service.  The user requesting the service creates a service entry sheet in SAP to indicate that the service has been rendered to the satisfaction of the user.  Later, User forwards invoice and Service Entry sheet # to HoD for approval.	User, HOD	Plant	ML81N			Service Entry Sheet	<table border="1"> <tr> <td>R</td> <td>Stores Executive</td> </tr> <tr> <td>A</td> <td>Unit – Finance / HOD</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Stores Executive	A	Unit – Finance / HOD	C		I	
R	Stores Executive															
A	Unit – Finance / HOD															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Approval of Service Invoices	<p>Service entry sheet acceptance is carried out by the HoD.</p> <p>This is to confirm that the service has been provided and invoice has been approved for payment.</p> <p>The details of the Service Order and Acceptance, and SES No. is indicated on the face of the invoice.</p> <p>The invoice is sent to the Unit Head for approval with note sheet through User HOD and Unit finance head recommendation.</p>	User, HOD, Unit Finance Unit Head	Plant	ML81N			As per DOA the SES will be released in SAP	<table border="1"> <tr><td>R</td><td>User, HOD</td></tr> <tr><td>A</td><td>Unit Head</td></tr> <tr><td>C</td><td>Unit Finance</td></tr> <tr><td>I</td><td></td></tr> </table>	R	User, HOD	A	Unit Head	C	Unit Finance	I	
R	User, HOD															
A	Unit Head															
C	Unit Finance															
I																
Verification and Scanning of Invoice and other documents	Unit Finance department checks for the physical invoice and GRN / SES and supporting documents and Unit finance head	Accountant	Plant				Scanned Invoices and documents	<table border="1"> <tr><td>R</td><td>Accountant</td></tr> <tr><td>A</td><td>Unit finance head</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Accountant	A	Unit finance head	C		I	
R	Accountant															
A	Unit finance head															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>approves for scanning of invoice and supporting documents.</p> <p>Pre-printed bar code is affixed on the invoice and the documents are scanned and uploaded onto the Omnidocs Document Management system (DMS).</p>															
SSC Verification and Parking	<p>"Maker" at Shared Service Centre (SSC) verifies the details in the DMS system with the invoice and GRN scan copy. He also verifies for the authorizer signature. If there is any discrepancy, the documents are sent back for rescanning.</p> <p>If the scan copies are found OK, Maker parks the invoice in SAP for approval by SSC Checker.</p>	SSC Maker	SSC	MIR7	<u>P2P-Others - # 55</u> SAP restricts creation of invoice greater than GRN quantity			<table border="1"> <tr> <td>R</td> <td>SSC Maker</td> </tr> <tr> <td>A</td> <td>SSC Checker</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SSC Maker	A	SSC Checker	C		I	
R	SSC Maker															
A	SSC Checker															
C																
I																



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Invoice Posting	<p>Prior to invoice posting in SAP, SSC Checker verifies the invoices in DMS with parked document in SAP.</p> <p>SSC checker checks whether invoice number, invoice date, amount, tax details and tax code are correct.</p> <p>SSC checker simulates the parked document and checks for amount, profit centre, GL code, GST and TDS, if applicable.</p> <p>If the SSC is satisfied with their checks and posts the document in SAP.</p>	SSC Checker	SSC	MIR6	<p><b>P2P-Others - # 55</b> No qty check at invoice. Qty check is available at GRN time</p> <p><b>P2P-Others - # 57</b> The system performs a 3-way match between PO, GRN and invoice. Invoice cannot be booked more than the GRN value. The vendor code during invoice processing is picked from the PO</p> <p><b>P2P-Others - # 58</b> System allows backdating of the invoice posting date up-to the GRN date.</p> <p><b>P2P-Others - # 59</b> Input credit taken by the stores in MIGO screen.</p>			<table border="1"> <tr> <td>R</td> <td>SSC Checker</td> </tr> <tr> <td>A</td> <td>Payables in-charge</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SSC Checker	A	Payables in-charge	C		I	
R	SSC Checker															
A	Payables in-charge															
C																
I																

### P2P - 9 - Vendor Invoice Verification - Direct Expenses and Advances

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Invoice Verification by User Department	Direct expense transactions are posted in the system for minor purchases, reimbursements to employees and	User, HOD	Plant	--	Employee who spends the money will be mentioned on the bill.			<table border="1"> <tr> <td>R</td> <td>User</td> </tr> <tr> <td>A</td> <td>Unit Finance /</td> </tr> <tr> <td>C</td> <td>HOD</td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	User	A	Unit Finance /	C	HOD	I	
R	User															
A	Unit Finance /															
C	HOD															
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>advances which are booked without a purchase or service order. As a general rule direct expense transactions are kept to a minimum.</p> <p>The following types of cash payments are covered under this section:</p> <ul style="list-style-type: none"> <li>a. Repairs and Maintenance</li> <li>b. Freight Expenses (Parcel Office)</li> <li>c. Printing and Stationery</li> <li>d. Communication Expenses</li> <li>e. Professional charges</li> <li>f. Water, electricity, etc.</li> <li>g. Insurance</li> <li>h. Advances</li> </ul>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	<p>i. <b>Employee reimbursements</b></p> <p>After receipt of materials / service, an approval note is prepared by HoD of the requestor, this note is included along with the invoice to authorize payment.</p>															
Pre-scanning approval	<p>Invoices are verified by finance department at plant and approved. Finance department mentions the vendor code , GL code, profit centre and cost centre. The bills are sent for scanning.</p>	Finance Manager	Plant	--	<b>P2P-Others - #67</b> SAP restricts creation of advance to be created against vendor account if an earlier advance is already existing			<table border="1"> <tr><td>R</td><td>Finance Executive</td></tr> <tr><td>A</td><td>Unit – Finance / HOD</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Finance Executive	A	Unit – Finance / HOD	C		I	
R	Finance Executive															
A	Unit – Finance / HOD															
C																
I																
Scanning	<p>Finance department checks for the physical invoice and approvals supporting documents and approve for scanning of invoice and supporting</p>	Accountant	Plant	--	--	--	--	<table border="1"> <tr><td>R</td><td>Plant Finance executive</td></tr> <tr><td>A</td><td>Unit Finance</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Plant Finance executive	A	Unit Finance	C		I	
R	Plant Finance executive															
A	Unit Finance															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	documents.  Pre-printed bar code is affixed on the invoice and the documents are scanned and uploaded onto the Omnidocs Document Management system (DMS).  For the scanned document, the following details are manually updated: Authorizer code Invoice number Invoice date Invoice amount Vendor code Profit centre															
SSC Maker Verification and Parking	'Maker' at Shared Service Centre (SSC) verifies the details in the DMS system with the invoice scan copy. He also verifies for the authorizer signature. If there is any discrepancy, the	SSC Maker	SSC	F-65	--	--	--	<table border="1"> <tr> <td>R</td> <td>SSC Maker</td> </tr> <tr> <td>A</td> <td>SSC Checker</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SSC Maker	A	SSC Checker	C		I	
R	SSC Maker															
A	SSC Checker															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Invoice Posting	<p>documents are sent back for rescanning.</p> <p>If the scan copies are found OK, Maker parks the invoice in SAP for approval by SSC Checker.</p> <p>Prior to invoice posting in SAP, SSC Checker verifies the invoices in DMS with parked document in SAP.</p> <p>SSC checker checks whether invoice number, invoice date, amount, tax details and tax code are correct.</p> <p>SSC checker simulates the parked document and checks for amount, business area, GL code, GST and TDS, if applicable.</p> <p>If the SSC is satisfied with his checks, he posts the document</p>	SSC Checker	SSC	FBVO				<table border="1"> <tr> <td>R</td> <td>SSC Maker</td> </tr> <tr> <td>A</td> <td>SSC payable in charge</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SSC Maker	A	SSC payable in charge	C		I	
R	SSC Maker															
A	SSC payable in charge															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	in SAP															
Employee Re-imburement	Employees submit their claims in the ESS portal, approved by reporting manager, location finance, and finally approved by SSC.	User, Unit finance, SSC						<table border="1"> <tr> <td>R</td> <td>SSC Checker</td> </tr> <tr> <td>A</td> <td>Payables In-charge</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	SSC Checker	A	Payables In-charge	C		I	
R	SSC Checker															
A	Payables In-charge															
C																
I																

**P2P – 10 – Payment process**

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Payment Proposal	<p>All vendor payments are centralized and processed at Shared Service Centre (SSC) based on the proposal request from respective finance department.</p> <p>Person in charge of payment for respective location has to create a request in SAP (proposal) based on due date and send to centralized payment department for making payment.</p> <p>Centralized payment department is not having any authorization to edit the proposal. They can only process or reject the payment. Payment is authorized in the Bank portal.</p> <p>Payments are made to suppliers towards</p>	Accountant	Plant	ZSUPP F110	<p><b>P2P-Others - # 61</b> SAP enables marking vendor as MSME during creation of vendor code. Auto-mail of delays in payment to MSME vendors are automatically sent from SAP to Finance Team on a daily basis</p> <p><b>P2P-Others - # 62</b> Payments are only due date based. In-case we need to postpone the payment before actual agreed due date, user HOD has to take purchase committee approval and SSC head approval.</p> <p>In-case there was a delay in GRN accounting at our level leading to delayed due date in SAP. User HOD has to take approval from SSC head with supporting documents justifying the delay in GRN.</p>		Payment proposal	<table border="1"> <tr> <td>R</td> <td>Accountant</td> </tr> <tr> <td>A</td> <td>Fin Mgr and Unit Head</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Accountant	A	Fin Mgr and Unit Head	C		I	
R	Accountant															
A	Fin Mgr and Unit Head															
C																
I																



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
	<p>settlement of invoices or as advance against PO. The accountant executes report program ZSUPP to determine the bills that are due for payment. The request for advance will be made by the Purchase department for supply of goods and by the HoD for requesting services for orders.</p> <p>Proposals are prepared in SAP by the respective finance department based on the due date and fund availability. Once the proposal is completed, an Email to be send to Centralized Payment department in the specified format. Payment to same</p>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
	<p>vendor through more than one proposal(units) is not allowed; system will automatically block the proposal. Proposal to urgent payments to be prepared on the previous day to avoid the block issue.</p> <p>The payment program (F110) is executed and a payment proposal is generated. The accountant does not execute the payment run. The payment run is processed by the centralized payment team and the accounting entries are posted at the time of the payment run. Proposals are sent by units on Tuesday and Friday during a week.</p> <p>If the fund requirement for any</p>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	day is more than the daily limit, a request has to be sent to treasury with a copy to centralized payment department for fund allocation, two working days in advance to enable the treasury department to plan for fund.															
Payment Upload	Payment files are directly uploaded from SAP to bank portal (H2H) and through API.	Accountant	SSC	--		--	--	<table border="1"> <tr><td>R</td><td>Accountant</td></tr> <tr><td>A</td><td>Unit Finance Head</td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Accountant	A	Unit Finance Head	C		I	
R	Accountant															
A	Unit Finance Head															
C																
I																
Payment Authorization	Payment details are approved in the portal by authorised official .  UTR number will be auto updated in SAP by next working day (EOD). Rejection entries are passed based on the bank	Treasury Department	HO	--		--	--	<table border="1"> <tr><td>R</td><td>Authorized signatories</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Authorized signatories	A		C		I	
R	Authorized signatories															
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C																
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Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	reverse file by SSC.							

**P2P – 11 – Capital procurement – (CAPEX)**

Procurement of capital items is subject to the availability of an approved Capital Expenditure Proposal (CEP) for each asset that is procured.

The CEP specifies the items to be procured and the available budget. The CEP itself is subject to an overall CAPEX budget for the year.

The following processes are included under this section

- a. CAPEX Budgets
- b. Asset Capitalization-Capital Projects and Assets Under Construction

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Create CEP Note	User procuring a capital asset will prepare a CEP note with the required supporting documents: a. Justification for Purchase b. Cost Sheet c. Comparative Quotes d. Implementation Plan e. Old Asset Disposal, if applicable The entire set of documents is sent to	User	HO / Plant	--	<b>Fixed Assets - # 1</b> AOP will be finally approved by the MD.  This is just an in-principle approval for proceeding with the process of availing commercial quotes from vendor. Once the firm prices are availed and CEP is sent for approval. Purchase committee may decide to opt or not based on the updated business plan.	--	CEP Note	<table border="1"> <tr> <td>R</td> <td>User</td> </tr> <tr> <td>A</td> <td>Unit head</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	User	A	Unit head	C		I	
R	User															
A	Unit head															
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
	<p>the Finance department for creation of CEP number</p> <p>Budgets are prepared on a yearly basis as a part of the annual operating plan. Budget is prepared by the HOD's after discussion with the respective section engineers. It is screened by the Unit Head during meetings.</p> <p>The Inputs are based on a draft yearly plan made by the respective HODs after considering the details of estimates from suppliers. Previous year actuals spent on similar activities are taken for the budget value.</p>							

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Create CEP Number	<p>The Finance Manager creates an Internal Order in SAP to ensure that budgets for the capital expenditure are not exceeded.</p> <p>The internal order number generated by the system is the CEP number which is indicated on the CEP note. The documents are returned to the user</p>	Finance Manager	HO / Plant	KO01	<p><b>Fixed Assets - # 3</b> Budget releases are monitored by the Local accounts team - through IOs. Any swap requests are raised through CEP forms and approved as per DoA by the MD.</p> <p>Once swapped, the budget amount on the old IO is blocked and the new IO is enhanced to that extent.</p> <p><b>Fixed Assets - # 4</b> IO is created before sending CEP for approval and the CEP is cross referenced with IO number.</p> <p>Only after the CEPs are approved, the Finance team releases the IO.</p>	--	Internal Order	<table border="1"> <tr> <td>R</td> <td>FM</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	FM	A		C		I	
R	FM															
A																
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Approval of CEP Note	<p>The user circulates the CAPEX proposal note and the underlying supporting documents for approval along with a copy of the commercial quotes. Approvals are required from the HoD, Head of Finance and the Unit Head</p> <p>Based on yearly capital budget, "Capital Expenditure Proposal" is raised for each project by the business unit.</p> <ul style="list-style-type: none"> <li>The CEP once approved is converted to an Internal Order (IO) in SAP by the Finance team</li> </ul> <p>IO is created before sending CEP for approval and the CEP is cross referenced</p>	User	HO / Plant	--	<p><b>Fixed Assets - # 2</b></p> <ul style="list-style-type: none"> <li>Detailed manual review of capex against budget is done by the MD.</li> <li>Unbudgeted capex is approved as per the DOA specific to the unbudgeted capex.</li> </ul> <p><b>Fixed Assets - # 6</b></p> <p>PR / POs cannot be raised in excess of IO value.</p> <p>Any extra budget approvals are approved through DoA.</p>	--	--	<table border="1"> <tr> <td>R</td> <td>User</td> </tr> <tr> <td>A</td> <td>HoD, HoF and Unit Head</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	User	A	HoD, HoF and Unit Head	C		I	
R	User															
A	HoD, HoF and Unit Head															
C																
I																



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI							
	with IO number. Only after the CEPs are approved, the Finance team releases budget in the IO.														
Update IO with budget	<p>The Finance Manager updates the internal order with the approved budget along with documents for the capital expenditure. The IO status will need to be released before transactions can be posted.</p> <p>The CEP is then forwarded to HO for further approvals. The following is the list of approvers at HO:</p> <ul style="list-style-type: none"> <li>• SBU-Finance Head</li> <li>• VP-Operations</li> <li>• CFO</li> <li>• MD</li> </ul> <p>IO is created before sending CEP for approval and the CEP</p>	Finance Manager	HO / Plant	KO22/KO24	<u>Fixed Assets - # 7</u> Only after the CEPs are approved, the Finance team releases the budget in the IO.  POs cannot be raised in excess of IO value.  Finance has an excel sheet which maps the IO's against the CEP approved to ascertain that the IO does not exceed CEP value.	--	<table border="1"> <tr> <td>R</td> <td>Fin. Mgr.</td> </tr> <tr> <td>A</td> <td>HoF, VP-Ops, CFO, MD</td> </tr> <tr> <td>C</td> <td></td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Fin. Mgr.	A	HoF, VP-Ops, CFO, MD	C		I	
R	Fin. Mgr.														
A	HoF, VP-Ops, CFO, MD														
C															
I															

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
	is cross referenced with IO number.															
Change IO status	IO status needs to be 'released' in SAP before it can be used for procurement. The approvals required (approval levels) depends on the amount and type (Budgeted or Unbudgeted) of CAPEX.	Approving Authority	HO / Plant	K002	<u>Fixed Assets - # 8</u> IO changes can be done by upon approval of Operational head/CFO	--	--	<table border="1"> <tr><td>R</td><td>AA</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	AA	A		C		I	
R	AA															
A																
C																
I																
Inform User	User is informed that the status of the order has been changed to release and PR can be raised to begin the procurements process.  Post Approval of CEP, CMMD will undertake negotiation & Negotiated value will be entered	Finance Manager	HO / Plant	--	<u>Fixed Assets - # 9</u> As soon as the CEP is approved, user sends the approved CEP to Finance for project creation. There is no TAT defined and monitored. IO has to be released in the system without which a PR/PO cannot be created against the IO	--	--	<table border="1"> <tr><td>R</td><td>Fin. Mgr.</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Fin. Mgr.	A		C		I	
R	Fin. Mgr.															
A																
C																
I																

**P2P – 11 (A) – Capital procurement for Project and Asset under Construction.**

Process Detail																				
Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
Creation of AUC	Asset Under Construction (AUC) is created	Finance Manager	HO / Plant	--	<p><b>Fixed Assets - #53</b> AUC is created for the project immediately after the approval from the CEP and IO creation. Timeline is currently not defined.</p> <p><b>Fixed Assets - #54</b> AUC asset class in the system is set by the Assistant Manager-Finance based on the CEP and in consultation with the DGM-Engineering. No maker/checker concept is in place for AUC creation.</p> <p><b>Fixed Assets - #55</b> Depreciation key for AUC creation is automatically set at 0 in SAP.</p>			<table border="1"> <tr> <td>R</td> <td>Plant Head</td> <td>Finance</td> </tr> <tr> <td>A</td> <td>Head Engineering</td> <td>-</td> </tr> <tr> <td>C</td> <td>Plant Head</td> <td></td> </tr> <tr> <td>I</td> <td></td> <td></td> </tr> </table>	R	Plant Head	Finance	A	Head Engineering	-	C	Plant Head		I		
R	Plant Head	Finance																		
A	Head Engineering	-																		
C	Plant Head																			
I																				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
					<p><b>Fixed Assets - #56</b>                      The Assistant Manager-Finance links the AUC to the internal order. An excel is maintained for this to ensure accurate mapping by Assistant Manager-Finance.</p> <p><b>Fixed Assets - #57</b>                      The system mandates selection as FXA which is the cost center related to AUC.</p>											
Receipt of Certificate Completion	Upon on completion of the Capital Project or installation of equipment, a certificate of completion is issued by the Project team or Engineer or other Technical personnel. The certificate includes details of the name of the asset, internal order number or CEP number, the location	User	HO / Plant	--	--	--	Certificate of Completion	<table border="1"> <tr> <td>R</td> <td>Plant functional user</td> </tr> <tr> <td>A</td> <td>Plant Head</td> </tr> <tr> <td>C</td> <td>SBU - Finance</td> </tr> <tr> <td>I</td> <td></td> </tr> </table>	R	Plant functional user	A	Plant Head	C	SBU - Finance	I	
R	Plant functional user															
A	Plant Head															
C	SBU - Finance															
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
	of the asset and the date of completion.																			
Creation of Asset Master	The certificate is forwarded to the Finance Manager. An asset master is created in SAP using the details in the certificate. The asset completion certificate is updated with the asset number.	Finance Manager	HO / Plant	AS01	--	--		<table border="1"> <tr> <td>R</td> <td>Plant Head</td> <td>Finance</td> </tr> <tr> <td>A</td> <td>Plant Head</td> <td></td> </tr> <tr> <td>C</td> <td>SBU - Head</td> <td>Finance</td> </tr> <tr> <td>I</td> <td></td> <td></td> </tr> </table>	R	Plant Head	Finance	A	Plant Head		C	SBU - Head	Finance	I		
R	Plant Head	Finance																		
A	Plant Head																			
C	SBU - Head	Finance																		
I																				
Settlement of AUC to Asset	The balance in the Asset Under Construction account is transferred to the Asset Account	Finance Manager	HO / Plant	AIAB	<b>Fixed Assets - #58</b> AUC settlement run is done in the month end by the Assistant Manager-Finance. The GL's 342001 (Asset Purchase directly) and 342002 (Capital Project-Contract jobs) move to 0 post the settlement which is checked in the month end. Only after performing the AUC settlement can the depreciation run be performed.			<table border="1"> <tr> <td>R</td> <td>Plant Head</td> <td>Finance</td> </tr> <tr> <td>A</td> <td>Plant Head</td> <td></td> </tr> <tr> <td>C</td> <td>SBU - Head</td> <td>Finance</td> </tr> <tr> <td>I</td> <td></td> <td></td> </tr> </table>	R	Plant Head	Finance	A	Plant Head		C	SBU - Head	Finance	I		
R	Plant Head	Finance																		
A	Plant Head																			
C	SBU - Head	Finance																		
I																				

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p><b>Fixed Assets - #59</b>                      The GL's 342001 (Asset Purchase directly) and 342002 (Capital Project- Contract jobs) 342000 (CWIP) move to 0 post the settlement which is checked in the month end. Internal order listing maintained by accounts to ensure all internal orders are moved to 0. Accounts are scrutinized to ensure that all IO purchases are settled. The t-code KOB1 is run by the Assistant Manager Finance to ensure that all the IO's are settled - K02 + direct purchase - K02- asset number- KO 88 - 342000.</p> <p><b>Fixed Assets - #60</b>                      System prevents the posting date of the closed period when the settlement for the</p>			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
					current period is run <b>Fixed Assets - #61</b> Accounts reviews CWIP on a monthly basis to ensure that assets are capitalized. The Accounts sends out a list to the Engineering team of the AUC for their confirmation, before the AUC settlement run. On completion of the assets the User Department sends a mail confirmation to Accounts team to capitalize the assets. The Assets are physically verified by the Finance team and the Engineering team before capitalization.  Only for major projects, there is completion certificates which is received by the Accounts personnel which is approved by the User Department			

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI
					<p>post which asset is capitalized.</p> <p>For delayed capitalization, CWIP is sent to DGM-Engineering for his inputs. However currently there is no structured process of review CWIP items with the Engineering (Projects team)</p> <p><b>Fixed Assets - #65</b>                      Completion certificate / email is sent from the Engineering Department is received by the Accounts personnel post which asset is capitalized.</p> <p><b>Fixed Assets - #66</b>                      Asset can be created without a depreciation key in the system. Currently the Sr-Executive Accounts selects the depreciation key in the system. Asset</p>			



Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	/ RACI
					confirmation and allocation is done by Technical team.			
					<b>Fixed Assets - #67</b> The t-code AIAB is used for mapping the value of asset to the AUC and a settlement run is performed. The Assistant Manager Finance on a monthly basis sends the list of AUCs to the Engineering Department for their confirmation.			
					However, there is no maker-checker to ascertain that for all completion certificates received / mails received, assets are mapped to the AUC and settlement has been performed.			
					<b>Fixed Assets - #68</b> AUC settlement run cannot be done for periods that have been closed			

### P2P – 12 – Physical Inventory.

**Process Detail**

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI								
Items to be checked	Identify items to be checked during the Physical Inventory using MI01 and declare items to be checked	Stores Executive	Plant	MI01	<b>P2P-Others - #70</b> There is no physical verification calendar that is defined. There is a yearly count by Finance team	--	--	<table border="1"> <tr><td>R</td><td>Stores Executive</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Stores Executive	A		C		I	
R	Stores Executive															
A																
C																
I																
Blank Report	Generate Blank report for Physical Inspection	Stores Executive	Plant	MI21	--	--	--	<table border="1"> <tr><td>R</td><td>Stores Executive</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Stores Executive	A		C		I	
R	Stores Executive															
A																
C																
I																
Physical Verification	Key in the Physically verified quantities	Stores Executive	Plant	MI04	<b>P2P-Others - #75</b> Stores Manager performs physical check on a periodical basis to ensure that materials are stocked inside the designated areas. For chemicals, areas are defined for storage. For all items, there is designated			<table border="1"> <tr><td>R</td><td>Stores Executive</td></tr> <tr><td>A</td><td></td></tr> <tr><td>C</td><td></td></tr> <tr><td>I</td><td></td></tr> </table>	R	Stores Executive	A		C		I	
R	Stores Executive															
A																
C																
I																

Process Step	Process Description	Performed By	Location	SAP TCode	IFC Control Reference	Accounting Entries	Output Documents Generated	RACI												
Difference report	Difference report is generated and approved by CFO  To monitor inventory, ERTOP Classification has to be updated for plant-specific material status in Material Master applicable for ROH, VERP and ERSA.	Finance Head	Plant	M107	items in stores.	--	--	<table border="1"> <tr> <td>R</td> <td>Plant Head</td> <td>Finance</td> </tr> <tr> <td>A</td> <td>SBU Head</td> <td>finance</td> </tr> <tr> <td>C</td> <td></td> <td></td> </tr> <tr> <td>I</td> <td></td> <td></td> </tr> </table>	R	Plant Head	Finance	A	SBU Head	finance	C			I		
R	Plant Head	Finance																		
A	SBU Head	finance																		
C																				
I																				

