Internal memo no. 901-69 - Admin Div. Date: 16-05-2023.

Subject: SOP for Audit team duties of audit team.
Keywords: Admin-Audit, admin-audit duties.

1. Sites have been divided between Admin-audit team as follows:
   a. Ravi shall be incharge of audit of labour payments, material receipts, clearing of bills, supplier reconciliation related to GV1, GVSH/N Square, NRK, AGH & SSLLP at VSC.
   b. Narender Reddy shall be incharge of audit of labour payments, material receipts, clearing of bills, supplier reconciliation related to GMR. MPL. GHT, NGH, SOV, MHPL, NE.
   c. Mahesh shall be incharge of audit of labour payments, material receipts, clearing of bills, supplier reconciliation related to GVRC, SSLLP at GV, GVDC, BRGV, MCMET, MRGV.
   d. Projects to be assigned – VVA, VTR, MHT, LGM, AMS, VDT, VVR, BBR, MRV, VGS, all old projects, all new projects, HO/MPPL/maintenance/ Greens Towers/MBMC/Plot 280/etc.
2. Duties of Ravi, Narender and Mahesh:
   a. Verification of MRNs twice a day on M-codex – by 1pm and by 5pm.
   b. Verification and certification of job work vouchers - by end of the day. Job work vouchers have to be approved on same day, except for holidays.
   c. Weekly attendance and vouchers to be certified on a weekly basis.
   d. Verification and certification of receipt of building material and hire charges on a daily basis before 2pm on the following day.
   e. Certification of weekly vouchers.
   f. Certification of all advice for payment to suppliers – on the same day. For that all advice to be first sent to Admin-audit (training to be held with all accountants on 17-5-23).
   g. Verification of cameras working at all sites on daily basis – send reminder to sites by email/viber.
   h. Verification and certification of material leaving out of site by gate pass or GST bill on a daily basis.
   i. Verification of inward register, building material register, outward register, electricity register – photograph to be sent by security/ supervisor on viber on daily basis.
   j. Supplier reconciliation (training and SOP is required).
   k. Verification and certification of local purchase on a daily basis before end of day – material must come into the site with GST bill. Exemption upto Rs. 500/- per day. Otherwise explanation by email by project manager is required. In case material available at SSLLP is purchased locally – written explanation required from project manager.
   l. Ensuring that mobile phones of all security guards are working.
   m. Verification and certification of material issued to contractors. Paints must be debited to respective contractor on a daily basis.
   n. ESI, PF statements of all contractors.
   o. Verification and certification of utility bills. Excess consumption to be brought to Sohams notice.
   p. Verification of reports submitted in M-codex by all employees (earlier handled by Praveen). For this training to be given by each manager of the team to audit team.

3. Other notes/SOP:
    a. 2 registers for building material shall be maintained at each site. Registers shall be switched every Thursday (midnight shall be cut off time). The register shall be sent to HO along with vouchers or Friday or by Saturday morning. The register shall be returned to site by Wednesday after due verification. Say the registers are labelled as register A and register B. Register A shall be used from 12.01am, 16 Dec, Fri to 11.59pm, 22^{nd} Dec, Thurs. Register B shall be used from 12.01am, 23^{rd} Dec, Fri to 11.59pm, 29^{th} Dec, Thurs.
    b. Similar process shall be followed for all materials received at site belonging to turnkey contractors. Here too 2 registers to be maintained and verified by Narender Reddy.
    c. For AMTZ, AGH & Serene scanned copies may be sent and a single register can be maintained.
4. Verification of stock at site – task has been assigned to Sandesh and Sanjeev.
    a. Sandesh and Sanjeev to verify stocks at all sites – once a month. This also applies to SSLLP stores at various sites.
    b. Verification shall be limited to about 300 items for which stock is being maintained at SSLLP + cement + steel.
    c. For month of May and June stocks to be verified as per items visible at site. Report in any suitable format may be sent to site/Soham/Ashaiya /admin-audit on the same day.
    d. Formal draft of report shall be made in mid June after first round of checking is completed.
    e. Admin audit shall be authorised to correct stock after approval from Soham. Entire SOP to be revisited in mid June,
    f. Sandesh and Sanjeev to report to Minish, Venkateswarulu at SSLLP. They shall send their reports as above via email. Additional duties shall be given to Sandesh and Sanjeev once SSLLP is shifted to new stores. till then Sandesh to continue his regular activities.

Soham Modi.