PURCHASE DIVISION

Advice for approval for credit to supplier

Date:	06/01/2021	Prepared by:	Neha
PO/WO no.	72980	PO / WO Date.	15/12/2020
Supplier Name	Praful Sanitary	PO/WO amount	1,47,736/-
Firm/Company	SSLLP	Project	SHLLP
Sl. No.	Bill No.	Bill Date	Bill amount
1	654	17/12/2020	67,259/-
2	670	21/12/2020	65,062/-
3	661	18/12/2020	18,418/-
4			
Amount A – Bills total(Excluding Transport & Hamali Charges):			89,739/-

Sl. No.	DC .No	DC. Date	MRN No.	DC matches MRN
1.			86467	□ Yes □ No
2.			86632	□ Yes □ No
3.			86492	□ Yes □ No
Amount B –Other Credits : Transportation charges				540/-
Amount C –Other Debits :				—
Amount D (D=A+B-C) – Amount to be credited to the supplier:				89,739/-
Amount E – PO / WO value:				1,47,736/-
Amount F – Difference (A – E): GST-18%				57,997/-

Quantity received as per PO /WO	□ Yes □ Excess received ☑ Short received □ Other (explained below)
Is difference between PO / Bill acceptable?	~~□ Yes □ No (explained below)~~
Excess / short material received	~~□ Approved – within acceptable limits □ No (explained below)~~
Close PO / W?O	□ Yes ☑ No – wait for balance material □ No (explained below)
Advance paid / PDC given (deduct when paying)	□ Yes – Rs._____/- ☑ No
Payment – due date	11/01/2021
Remarks:	

Approved by	Purchase Officer	Purchase Manager	Procurement Manager	M D	Accounts – receiver of bill	Accountant	Accounts Manager
Sign:	Neha	[signature]	[signature] APPROVED 09 JAN 2021 MINISH PARIKH MANAGER PROCUREMENT				
Date	06/01/2021	8/1/21					

Notes: 1. In case amount to be credited to supplier and the bills total does not match prepare JV for debit or credit. 2. Attach additional sheets if quantity of bills or DCs is more than the space provided. Clearly mark the space provided with 'see attachment'. 3. Purchase Officer can approve Pos/Wos upto Rs. 10,000/-, Purchase Manager or Procurement Manager to approve all bills from 10,000/- to 1,00,000/- . 4. Attach JV, Office copy of PO/WO, DCs and bills to this advice. 5. In Amount A, exclude transport, Hamali charges, etc and instead include in Amount B. 6. To be approved by accounts manager if bill value exceeds Rs. 10,000/- 7. MD to approve all bills above 1,00,000/-

GST INVOICE

(ORIGINAL FOR RECIPIENT)

Praful Sanitary
3-6-429/6,SRI SAI TOWER,
St.No.4 HIMAYAT NAGAR
HYDERABAD
GSTIN/UIN: 36ACWPG4864A1ZG
State Name : Telangana, Code : 36
E-Mail : prafulsanitary@gmail.com

Buyer
Summit Sales LLP
5-4-187/3&4, IInd Floor, M.G Road
Secunderabad
GSTIN/UIN : 36ACQFS2044C1Z7
State Name : Telangana, Code : 36

Invoice No. **PS/20-21/ 654** / e-Way Bill No. **171280412651**	Dated **17-Dec-2020**
Delivery Note **Invoice**	
Supplier's Ref.	Other Reference(s) **9502211788**
Buyer's Order No. **72980**	Dated **15-Dec-2020**
Despatch Document No. **Invoice**	Delivery Note Date **17-Dec-2020**
Despatched through **Goods Vehicle**	Destination **Cherlapally**
Bill of Lading/LR-RR No.	Motor Vehicle No. **TS09UA2481**

Sl No.	Description of Goods and Services	HSN/SAC	GST Rate	Quantity	Rate	per	Disc. %	Amount
1	**Extended Wall Mounted Closet Etios (White) Hindware**	6910	18 %	**12 No:**	9,330.00	No:	50 %	**55,980.00**
	Output CGST							**5,146.20**
	Output SGST							**5,146.20**
	Transport Charges @ 18%	99	18 %					**1,200.00**
	Less : ***ROUNDING OFF***							**(-)0.40**
	Total			**12 No:**				**₹ 67,472.00**

Amount Chargeable (in words) *E. & O.E*

Indian Rupees Sixty Seven Thousand Four Hundred Seventy Two Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
6910	55,980.00	9%	5,038.20	9%	5,038.20	10,076.40
99	1,200.00	9%	108.00	9%	108.00	216.00
Total	**57,180.00**		**5,146.20**		**5,146.20**	**10,292.40**

Tax Amount (in words) : **Indian Rupees Ten Thousand Two Hundred Ninety Two and Forty paise Only**

PRAFUL SANITARY HIMAYATNAGAR HYDERABAD

Company's PAN : **ACWPG4864A**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Praful Sanitary

Authorised Signatory

SUBJECT TO HYDERABAD JURISDICTION

This is a Computer Generated Invoice

Pry - 15450
17/12/20

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD
No: 22604
Date: 24/12
Sign:

GST INVOICE

(ORIGINAL FOR RECIPIENT)

Praful Sanitary
3-6-429/6,SRI SAI TOWER,
St.No.4 HIMAYAT NAGAR
HYDERABAD
GSTIN/UIN: 36ACWPG4864A1ZG
State Name : Telangana, Code : 36
E-Mail : prafulsanitary@gmail.com

Buyer
Summit Sales LLP
5-4-187/3&4, IInd Floor, M.G Road
Secunderabad
GSTIN/UIN : 36ACQFS2044C1Z7
State Name : Telangana, Code : 36

Invoice No.	e-Way Bill No.	Dated
PS/20-21/ 670	141281691362	21-Dec-2020
Delivery Note		
Invoice		
Supplier's Ref.		Other Reference(s)
		9502211788
Buyer's Order No.		Dated
72980		15-Dec-2020
Despatch Document No.		Delivery Note Date
Invoice		21-Dec-2020
Despatched through		Destination
Goods Vehicle		Cherlapally
Bill of Lading/LR-RR No.		Motor Vehicle No.
		AP13X2013

Sl No.	Description of Goods and Services	HSN/SAC	GST Rate	Quantity	Rate	per	Disc. %	Amount
1	**Extended Wall Mounted Closet Etios (White) Hindware**	6910	18 %	**8 No:**	9,330.00	No:	50 %	**37,320.00**
2	**Half Stand Pedestal (White) Hindware**	6910	18 %	**20 No:**	1,680.00	No:	50 %	**16,800.00**
								54,120.00
	Output CGST							**4,978.80**
	Output SGST							**4,978.80**
	Transport Charges @ 18%	99	18 %					**1,200.00**
	ROUNDING OFF							**0.40**
	Total			**28 No:**				**₹ 65,278.00**

₹2603
24/12

Amount Chargeable (in words) E. & O.E
Indian Rupees Sixty Five Thousand Two Hundred Seventy Eight Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
6910	54,120.00	9%	4,870.80	9%	4,870.80	9,741.60
99	1,200.00	9%	108.00	9%	108.00	216.00
Total	**55,320.00**		**4,978.80**		**4,978.80**	**9,957.60**

Tax Amount (in words) : **Indian Rupees Nine Thousand Nine Hundred Fifty Seven and Sixty paise Only**

Company's PAN : **ACWPG4864A**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

PRAFUL SANITARY HIMAYATNAGAR HYDERABAD-29.

for Praful Sanitary

Authorised Signatory

SUBJECT TO HYDERABAD JURISDICTION

This is a Computer Generated Invoice

In-15491
22/12/20

GST INVOICE

(ORIGINAL FOR RECIPIENT)

Praful Sanitary
3-6-429/6,SRI SAI TOWER,
St.No.4 HIMAYAT NAGAR
HYDERABAD
GSTIN/UIN: 36ACWPG4864A1ZG
State Name : Telangana, Code : 36
E-Mail : prafulsanitary@gmail.com

Buyer
Summit Sales LLP
5-4-187/3&4, IInd Floor, M.G Road
Secunderabad
GSTIN/UIN : 36ACQFS2044C1Z7
State Name : Telangana, Code : 36

Invoice No. **PS/20-21/ 661**	Dated **18-Dec-2020**
Delivery Note **Invoice**	
Supplier's Ref.	Other Reference(s) **9502211788**
Buyer's Order No. **72980**	Dated **15-Dec-2020**
Despatch Document No. **Invoice**	Delivery Note Date **18-Dec-2020**
Despatched through **Goods Vehicle**	Destination **Cherlapally**
Bill of Lading/LR-RR No.	Motor Vehicle No. **TS05UA5964**

Sl No.	Description of Goods and Services	HSN/SAC	GST Rate	Quantity	Rate	per	Disc. %	Amount
1	**550x400mm Wash Basin Delta (White) Hindware**	6910	18 %	**20 No:**	1,510.00	No:	50 %	**15,100.00**
	Output CGST							**1,413.00**
	Output SGST							**1,413.00**
	Transport Charges @ 18%	99	18 %					**600.00**
	Total			**20 No:**				**₹ 18,526.00**

MODI PROPERTIES INWARD No. 72605 Date: 24/12 Sign:

Amount Chargeable (in words) *E. & O.E*

Indian Rupees Eighteen Thousand Five Hundred Twenty Six Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
6910	15,100.00	9%	1,359.00	9%	1,359.00	2,718.00
99	600.00	9%	54.00	9%	54.00	108.00
Total	**15,700.00**		**1,413.00**		**1,413.00**	**2,826.00**

Tax Amount (in words) : **Indian Rupees Two Thousand Eight Hundred Twenty Six Only**

PRAFUL SANITARY HIMAYATNAGAR HYDERABAD-29.

Company's PAN : **ACWPG4864A**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Praful Sanitary

Authorised Signatory

SUBJECT TO HYDERABAD JURISDICTION

This is a Computer Generated Invoice

15459
18/12/20

Purchase Order

 15-12-2020 2:58:19 PM

72980
05.12.20 12:14:15

om Company : **Summit Sales LLP**
5-4-187/3&4,II nd floor,MG Road, Secunderabad-500003.
G S T No. : 36ACQFS2044C1Z7

Supplier Details			
Praful Sanitary	**Doc No**	72980	168219
3-6-138/5, Himayat Nagar, Hyderabad.	**Doc Date**	15-12-2020	
	Quote No	Nil	
GSTIN 36ACWPG864A1ZG 40077300	**Quote Date**	10-08-2020	
65526886. 9849624797	**SupplyType**	Supply	

Kind Attn : Mr. Ashish Gupta

Purchase Order for the Supply of following Items.

	Item Name	Qty	Rate	Dis%	GST	Amount
1	10232 - Plumbing - sanitary - EWC + flush tank + seat cover - NA - nos *Etilos 20096/21056*	20.00	9,330.00	50.00	18.00	110,094.00
2	7321 - Plumbing - sanitary - Washbasin - other - nos	20.00	1,510.00	50.00	18.00	17,818.00
3	7348 - Plumbing - sanitary - Pedastal - NA - nos *11027*	20.00	1,680.00	50.00	18.00	19,824.00
					Total Order Value . . .	**147,736.00**

Rupees : One Lakh(s) Fourty Seven Thousand Seven Hundred Thirty Six Only.

Part bill received
@ 654 – 17/12 – 67,259/–
@ 670 – 21/12 – 65,062/–
@ 661 – 18/12 – 18,418/–
Bal amt – 57,997/–
Neha
06/01/2021

Terms and Conditions :-

Specification / Brand	All items shall be of 'Hindware brand
Payment Terms	After Delivery & Production of bill
Tax	GST included in above price.
Delivery Date	Within 3 days
Delivery Location	Summit Housing LLP Cherlapally,Behind Kingston PG college, Hyderabad Phone. 9618244433, Hamendra,9502266233, Mahesh.
Penality For Delay	Nil
Transportation Cost	Extra.
Warranty	Nil
Advance Paid	Nil
Other Terms	We reserve the right to reject items not conforming to quality and specifications. Above order for stock maintain purpose.
Completion Date	Nil
Measurment	Nil
Security	Nil
Remarks	

For ***Summit Sales LLP***
Authorised Signatory

Name : ____________

Accepted the above Terms And Conditions
For ***Praful Sanitary***

Name : ____________

Date : __/__/____

Requisition Form

…any Name:	Summit sales llp	Date:	14.12.20
… & Phase :	Summit housing llp	Time:	11.00
…upplier		Req. No.	168219
Material required before date:		ID No.	62311

No	Description	Size	Quantity	Units	Inward No	Date
1	EWC SET		20	NOS		
2	PEDASTAL		20	NOS		
3	WASH BASIN 72980		20	NOS		
4						
5					APPROVED	
6					15 DEC 2020	
7						
8					MINISH PARIKH	
9					MANAGER PROCUREMENT	

Remarks: For stock maintenance and site use

Prepared By	SOWMYA	Approved by	
Sign.& Date	14.12.20	Sign. & Date	

Note: On receipt of material at site write inward number and date in last 2 columns.

GST INVOICE *(ORIGINAL FOR RECIPIENT)*

Praful Sanitary 3-6-429/6,SRI SAI TOWER, St.No.4 HIMAYAT NAGAR HYDERABAD GSTIN/UIN: 36ACWPG4864A1ZG State Name : Telangana, Code : 36 E-Mail : prafulsanitary@gmail.com	Invoice No. **PS/20-21/ 654** e-Way Bill No. **171280412651**	Dated **17-Dec-2020**
	Delivery Note **Invoice**	
	Supplier's Ref.	Other Reference(s) **9502211788**
Buyer **Summit Sales LLP** 5-4-187/3&4, IInd Floor, M.G Road Secunderabad GSTIN/UIN : 36ACQFS2044C1Z7 State Name : Telangana, Code : 36	Buyer's Order No. **72980**	Dated **15-Dec-2020**
	Despatch Document No. **Invoice**	Delivery Note Date **17-Dec-2020**
	Despatched through **Goods Vehicle**	Destination **Cherlapally**
	Bill of Lading/LR-RR No.	Motor Vehicle No. **TS09UA2481**

Sl No.	Description of Goods and Services	HSN/SAC	GST Rate	Quantity	Rate	per	Disc. %	Amount
1	**Extended Wall Mounted Closet Etios (White) Hindware**	6910	18 %	**12 No:**	9,330.00	No:	50 %	**55,980.00**
	Output CGST							**5,146.20**
	Output SGST							**5,146.20**
	Transport Charges @ 18%	99	18 %					**1,200.00**
	Less : ***ROUNDING OFF***							**(-)0.40**
	Total			**12 No:**				**₹ 67,472.00**

Amount Chargeable (in words) *E. & O.E*

Indian Rupees Sixty Seven Thousand Four Hundred Seventy Two Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
6910	55,980.00	9%	5,038.20	9%	5,038.20	10,076.40
99	1,200.00	9%	108.00	9%	108.00	216.00
Total	**57,180.00**		**5,146.20**		**5,146.20**	**10,292.40**

Tax Amount (in words) : **Indian Rupees Ten Thousand Two Hundred Ninety Two and Forty paise Only**

MODI PROPERTIES PVT. LTD. SEC'BAD
INWARD
No:
Date:
Sign:

PRAFUL SANITARY HIMAYATNAGAR HYDERABAD

Company's PAN : **ACWPG4864A**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Praful Sanitary

Authorised Signatory

SUBJECT TO HYDERABAD JURISDICTION

This is a Computer Generated Invoice

INWARD	
Inward No: 15450	Dt: 17/12/20
MRN No: 86467	Dt: 18/12/20
Received By:	Sign:
SUMMIT SALES LLP	

Certified by:

Stores Manager

E - WAY BILL SYSTEM

NATION TAX MARKET

e-Way Bill

E-Way Bill No:	**1712 8041 2651**
E-Way Bill Date:	**17/12/2020 12:34 PM**
Generated By:	**36ACW PG486 4A1ZG - ASHISH GUPTA**
Valid From:	**17/12/2020 12:34 PM [5Kms]**
Valid Until:	**18/12/2020**

Part - A

GSTIN of Supplier	**36ACWPG4864A1ZG,PRAFUL SANITARY**
Place of Dispatch	**Himayat Nagar,TELANGANA-500029**
GSTIN of Recipient	**36ACQ FS204 4C1Z7 ,SUMMIT SALES LLP**
Place of Delivery	**SECUNDERABAD,TELANGANA-500003**
Document No.	**PS/20-21/654**
Document Date	**17/12/2020**
Transaction Type:	**Regular**
Value of Goods	**₹ 67472.4**
HSN Code	**6910 - WARE(+1)**
Reason for Transportation	**Outward - Supply**
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	TS09UA2481	Himayat Nagar	17/12/2020 12:34 PM	36ACWPG4864A1ZG	-	-

171280412651

GST INVOICE

(ORIGINAL FOR RECIPIENT)

Praful Sanitary 3-6-429/6,SRI SAI TOWER, St.No.4 HIMAYAT NAGAR HYDERABAD GSTIN/UIN: 36ACWPG4864A1ZG State Name : Telangana, Code : 36 E-Mail : prafulsanitary@gmail.com	Invoice No. **PS/20-21/ 670** e-Way Bill No. **141281691362**	Dated **21-Dec-2020**
	Delivery Note **Invoice**	
	Supplier's Ref.	Other Reference(s) **9502211788**
Buyer **Summit Sales LLP** 5-4-187/3&4, IInd Floor, M.G Road Secunderabad GSTIN/UIN : 36ACQFS2044C1Z7 State Name : Telangana, Code : 36	Buyer's Order No. **72980**	Dated **15-Dec-2020**
	Despatch Document No. **Invoice**	Delivery Note Date **21-Dec-2020**
	Despatched through **Goods Vehicle**	Destination **Cherlapally**
	Bill of Lading/LR-RR No.	Motor Vehicle No. **AP13X2013**

Sl No.	Description of Goods and Services	HSN/SAC	GST Rate	Quantity	Rate	per	Disc. %	Amount
1	**Extended Wall Mounted Closet Etios (White) Hindware**	6910	18 %	**8 No:**	9,330.00	No:	50 %	**37,320.00**
2	**Half Stand Pedestal (White) Hindware**	6910	18 %	**20 No:**	1,680.00	No:	50 %	**16,800.00**
								54,120.00
	Output CGST							**4,978.80**
	Output SGST							**4,978.80**
	Transport Charges @ 18%	99	18 %					**1,200.00**
	ROUNDING OFF							**0.40**
	Total			**28 No:**				**₹ 65,278.00**

Amount Chargeable (in words) — *E. & O.E*

Indian Rupees Sixty Five Thousand Two Hundred Seventy Eight Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
6910	54,120.00	9%	4,870.80	9%	4,870.80	9,741.60
99	1,200.00	9%	108.00	9%	108.00	216.00
Total	**55,320.00**		**4,978.80**		**4,978.80**	**9,957.60**

Tax Amount (in words) : **Indian Rupees Nine Thousand Nine Hundred Fifty Seven and Sixty paise Only**

MODI PROPERTIES PVT. LTD. SEC'BAD INWARD No. Date Sign

PRAFUL SANITARY HIMAYATNAGAR HYDERABAD

Company's PAN : **ACWPG4864A**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Praful Sanitary

Authorised Signatory

SUBJECT TO HYDERABAD JURISDICTION

This is a Computer Generated Invoice

INWARD	
Inward No: 15491	Dt: 22/12/20
MRN No: 86632	Dt: 22/12/20
Received By:	Sign: Sy
SUMMIT SALES LLP	

Certified by:

Stores Manager

E-WAY BILL SYSTEM

NATION TAX MARKET

e-Way Bill

E-Way Bill No:	**1412 8169 1362**
E-Way Bill Date:	**21/12/2020 11:44 AM**
Generated By:	**36ACW PG486 4A1ZG - ASHISH GUPTA**
Valid From:	**21/12/2020 11:44 AM [5Kms]**
Valid Until:	**22/12/2020**

Part - A

GSTIN of Supplier	**36ACWPG4864A1ZG,PRAFUL SANITARY**
Place of Dispatch	**Himayat Nagar,TELANGANA-500029**
GSTIN of Recipient	**36ACQ FS204 4C1Z7 ,SUMMIT SALES LLP**
Place of Delivery	**SECUNDERABAD,TELANGANA-500003**
Document No.	**PS/20-21/670**
Document Date	**21/12/2020**
Transaction Type:	**Regular**
Value of Goods	**₹ 65277.6**
HSN Code	**6910 - WARE(+1)**
Reason for Transportation	**Outward - Supply**
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	AP13X2013	Himayat Nagar	21/12/2020 11:44 AM	36ACWPG4864A1ZG	-	-

141281691362

GST INVOICE *(ORIGINAL FOR RECIPIENT)*

Praful Sanitary 3-6-429/6,SRI SAI TOWER, St.No.4 HIMAYAT NAGAR HYDERABAD GSTIN/UIN: 36ACWPG4864A1ZG State Name : Telangana, Code : 36 E-Mail : prafulsanitary@gmail.com	Invoice No. **PS/20-21/ 661**	Dated **18-Dec-2020**
	Delivery Note **Invoice**	
	Supplier's Ref.	Other Reference(s) **9502211788**
Buyer **Summit Sales LLP** 5-4-187/3&4, IInd Floor, M.G Road Secunderabad GSTIN/UIN : 36ACQFS2044C1Z7 State Name : Telangana, Code : 36	Buyer's Order No. **72980**	Dated **15-Dec-2020**
	Despatch Document No. **Invoice**	Delivery Note Date **18-Dec-2020**
	Despatched through **Goods Vehicle**	Destination **Cherlapally**
	Bill of Lading/LR-RR No.	Motor Vehicle No. **TS05UA5964**

Sl No.	Description of Goods and Services	HSN/SAC	GST Rate	Quantity	Rate	per	Disc. %	Amount
1	**550x400mm Wash Basin Delta (White) Hindware**	6910	18 %	**20 No:**	1,510.00	No:	50 %	**15,100.00**
	Output CGST							**1,413.00**
	Output SGST							**1,413.00**
	Transport Charges @ 18%	99	18 %					**600.00**
	Total			**20 No:**				**₹ 18,526.00**

Amount Chargeable (in words) *E. & O.E*

Indian Rupees Eighteen Thousand Five Hundred Twenty Six Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
6910	15,100.00	9%	1,359.00	9%	1,359.00	2,718.00
99	600.00	9%	54.00	9%	54.00	108.00
Total	**15,700.00**		**1,413.00**		**1,413.00**	**2,826.00**

Tax Amount (in words) : **Indian Rupees Two Thousand Eight Hundred Twenty Six Only**

MODI PROPERTIES SEC'BAD LTD INWARD No: Date: Sign:

PRAFUL SANITARY HIMAYATHNAGAR HYDERABAD 29.

Company's PAN : **ACWPG4864A**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Praful Sanitary

Authorised Signatory

SUBJECT TO HYDERABAD JURISDICTION

This is a Computer Generated Invoice

INWARD
Inward No: 15459 Dt: 18/12/20
MRN No: 86491 Dt: 19/12/20
Received By: Sign:
SUMMIT SALES LLP

Certified by:

Stores Manager