Process Name :	*Purchase Order Payment Process-Progress* *(采购订单付款流程-进度款)*
Process ID	*EAS_BP_Payment_01_03*

Status:　■In Process　　□ Completed

确认人 **Reviewed by:**	审批人 **Approved by :**

目录 Table of Content

1.　文档历史 Document History

Version	Status	Date of Change	Change	Author
1.0	创建			刘梦婷

2.　图形说明 Legend

The following describes the symbols used in the process map:

	手工操作 Manual Transaction
SAP	在 SAP 中操作的流程步骤 SAP Transaction
Non-SAP	在非 SAP 中操作的流程步骤 Non-SAP Transaction
Process	SAP 流程 SAP Process
	文档 Document
Start/End	开始/结束 Start/End

Yes/No	业务操作判断 Decision
	跨页连接 Page Connector

3. 基本概述 General Overview

3.1 适应范围 Standardization level Definition

行业(Industry)	Sugar	Fertilizer	Bio-energy
适用(Y/N)	Y	Y	Y

3.2 流程说明 Process

Introduction

东亚糖业集团"采购订单付款流程-进度款"适用于采购订单的进度款，根据一次性支付/多次支付、已收到发票/未收到发票区分为四种类型。A 情况为多次支付&已收到发票、B 情况为多次支付&未收到发票、C 情况为一次性支付&已收到发票、D 情况为一次性支付&未收到发票。其中：A 和 C 适用同一流程，B 和 D 适用同一流程。

采购部/使用部门根据 SAP 中的采购订单进行付款审核及付款申请。

财会部门对订单的财会数据及发票进行审核，批准后在 SAP 创建应付账款，经财务部批准后付款，付款数据写入 SAP 中的采购订单信息。

EAS "Purchase Order Payment – Progress" is applicable to the progress payment based on the purchase order. The progress payment shall be classified into four types according to the payment by lump sum/installments and the invoice received/unreceived. Type A refers to the payment by installments and with invoice. Type B refers to the payment by installments and without invoice. Type C refers to the payment by lump sum and with invoice. Type D refers to the payment by lump sum and without invoice. Among them, the same process shall be applicable to type A and C, likewise another one applicable to both type B and D.

The purchasing department/user department shall proceed payment verification and application according to the purchase order on SAP.

The finance & accounting department shall verify the financial data and invoice of the purchase order and create related account payable on SAP after approval. With the finance department's approval, the payment shall be made, and the payment data shall be written into the purchase order info on SAP.

3.3 业务效益 Business Benefit

- 采购部/业务部门根据 SAP 中的采购订单进行付款审核及付款申请，确保后续业务数据的正确性。

The purchasing department/business department shall proceed payment verification and application according to the purchase order on SAP, guaranteeing the correctness of the follow-up business data.

- SAP 自动创建应付账款、付款数据写入 SAP 中的采购订单信息，确保业务数据与财会数据的一致性、完整性。
  The account payable and the payment data written into the purchase order info will be created automatically on SAP, ensuring the consistency and integrity between the business data and the financial data.

4. 流程图 Visio Process Workflow

进度款AC

使用部门	应付会计	税务会计	财务	银行

税务系统

B

影像系统扫描

4.增值税发票

发票原件

5-1.核对发票

发票原件

5-2.认证发票

纳税申报数据

8.Z 程序
(付款申请)

付款申请 – 选择：
- 到期日
- 发票
- 供应商
- 应付账款账龄

9.支付清单报告
(预警)

借.应付账款
贷.银行暂估

正确与否？

No

Yes

A

7.Z 程序
(自动MIRO)

审批

审批人：
- 权限人
- 财务主管

No

Yes

银行转账

付款报告

修正

自动MIRO – 选择：
- 文件日期 > PO GR (物料,文件.)
- 供应商 > 名字 / 代码
- 物料 > 物料代码
会计分录：
借. GR/IR   xx
   增值税   xx
   CR.供应商   xx

5-3.存档

发票原件

PDF

链接数据至SAP

纳税申报表

10.银行回单

借.银行暂估
贷.银行存款

结束

进度款BD

供应商	工厂	使用部门	财务部	银行

开始

传递

采购订单
- 装箱单
- 交货单
- 相关文件 (如有)

1.GR 收货流程

验收小组确认

No

如货物/服务未达标，扣款依据在此环节产生。

签字&盖章

Yes

支付尾款时增加该环节

内审核定

Yes

4.发布状态报告
（GR/IR、核销预付款、扣款情况、付款条件等）

权限审批

审批人：
- 权限人

Yes

No

5.Z 程序
(自动MIRO)

借.预付账款
贷.供应商

6.Z 程序
(付款申请)

付款申请 – 选择：
- 到期日
- 供应商
- 应付账款账龄

7.支付清单报告
(预警)

借.供应商
贷.银行暂估

审批

No

Yes

银行转账

付款报告

修正

借.库存
贷. GR/IR

2.MIGO
G/R

3.自动提醒供应商开票（通过电子邮件、SMS、微信等）

开具增值税发票

发票原件

B (认证发票流程)

8.银行回单

借.银行暂估
贷.银行存款

EAS_BP_Payment_01_03_Purchase Order Payment Process-Progress_v1.0_20181227.doc

进度款BD

使用部门 | 应付会计 | 税务会计

税务系统

B
影像系统扫描
9.增值税发票
发票原件

10-1.核对发票
发票原件

10-2.认证发票

正确与否？
No
Yes

修正

自动MIRO – 选择：
- 文件日期 > PO GR (物料,文件,)
- 供应商 > 名字 / 代码
- 物料 > 物料代码
会计分录：
借. GR/IR　　　xx
　　增值税　　　xx
　　贷. 供应商　　　　xx
借. 供应商　　　xx
　　贷. 预付账款　　xx
　　　增值税 (如有)

11.Z 程序
(自动MIRO)

12.Z 程序
(对预付账款进行匹配并清账)

结束

10-3.存档
发票原件

PDF

纳税申报数据

链接数据至SAP

纳税申报表

English:

Progress and Advanced Process

Good Receipt → Service → Project → Receive → Tax Invoice

Process A	Process B	Process C	Process D
Purchase Order	Purchase Order	Purchase Order	Purchase Order
Good Receive	Good Receive (GR 80%)	Good Receive (GR 100%)	Good Receive (GR 100%)
Invoice (INV 20%)	Approve (Advance Payment)	Invoice (INV 100%)	Approve
Approve (By Owner)	MIRO	Approve	MIRO
MIRO	Approve	MIRO	Approve
Approve	Payment	Approve	Payment
Payment	Invoice (INV 20% / INV 80%)	Payment	Invoice (INV 100%)
	Approve		Approve
	MIRO		MIRO
	Payment Clearing		Payment Clearing

GR
INV 80%
GR 80%
Report Checking
GR 20%
GR 100%
Report Checking
GR 100%

Dr. GR/IR Vat / Cr. AP
Dr. AP / Cr. Advanced

Report Checking :
1. Customize Program to follow up invoice from Vendor
2. Contract Management System to show status and detail from contract

Checking :
1. Program Checking Tax Invoice
2. Interface Tax Invoice list to SAP
3. The percentage of progress payment is not uniform, it's implemented according to the contract.

Process A & Process C

Process A & Process C
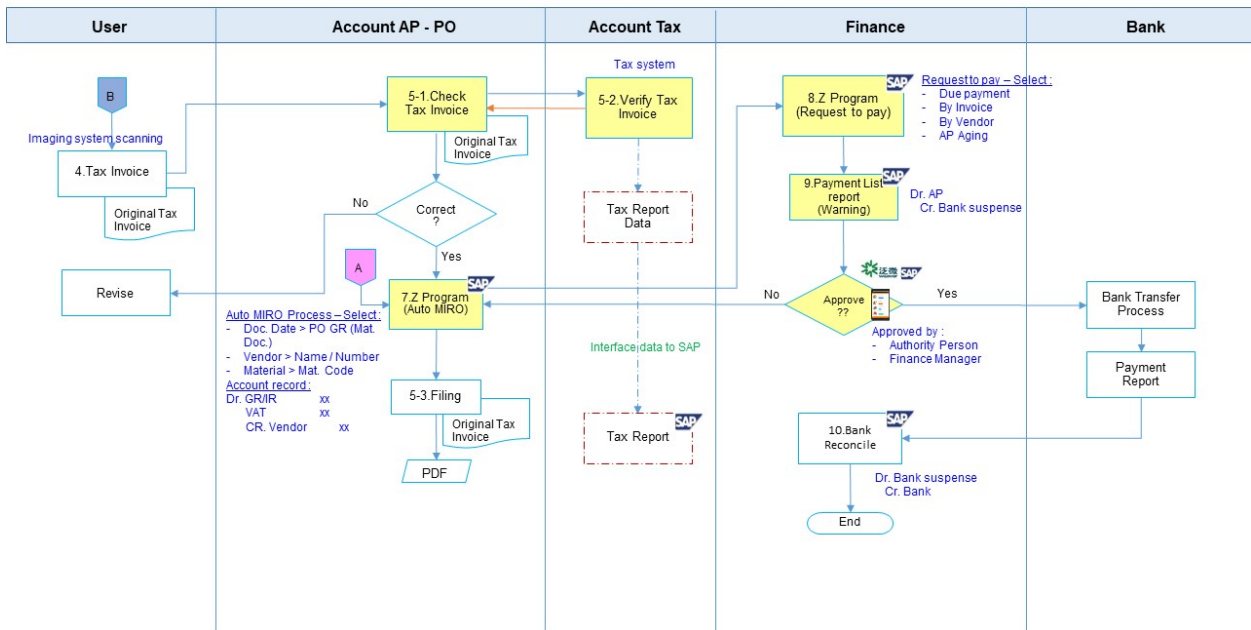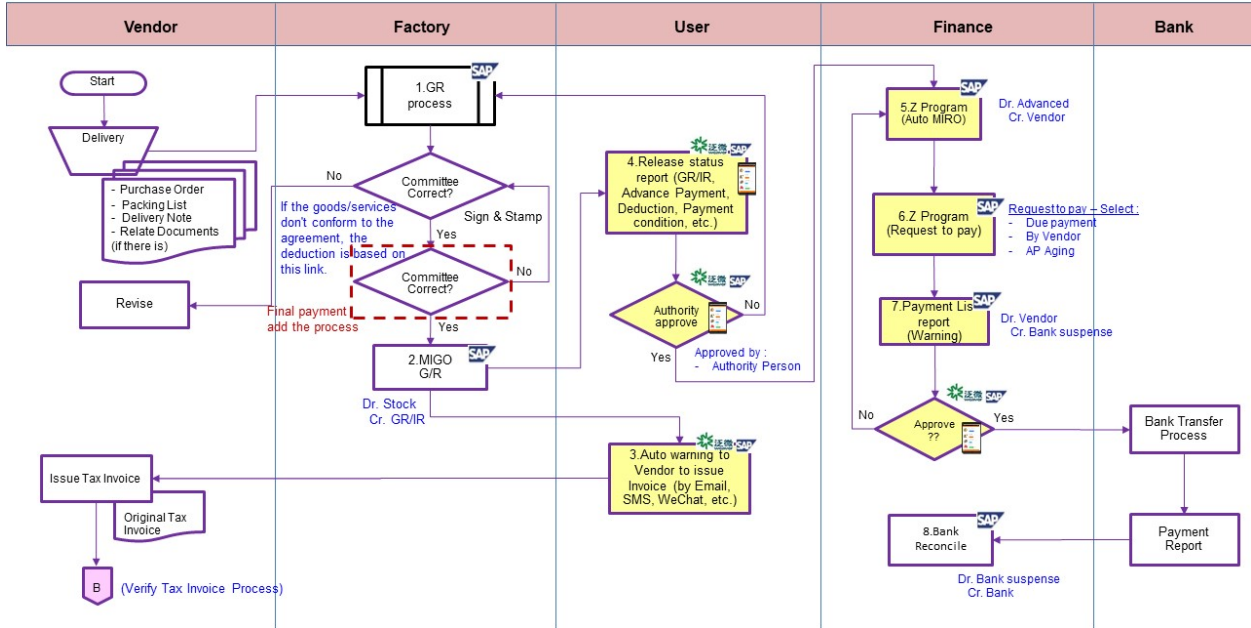
Process B & Process D

Process B & Process D
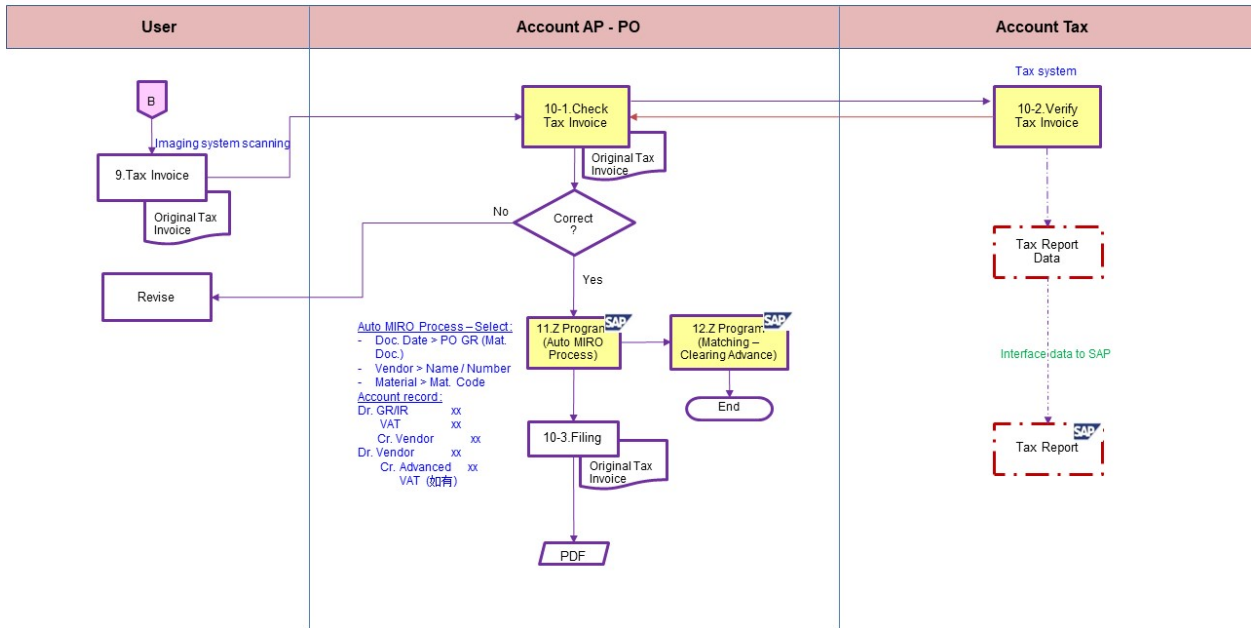
5. 流程步骤说明 Process Details

步骤 Step:	描述 Description：	在 SAP 进行货物/服务接收操作 Receive goods/service on SAP
A&C 1	部门角色 Dept./Role:::	五金材料科 Hardware materials section
	输入 Input:	物料信息、订单信息等 Info of materials, order and etc.
	输出 Output:	收货确认 Receiving confirmation
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	验收小组验收无误后（支付尾款时需在验收后经过内审核定工程量），在 SAP 产生收货/服务确认的会计分录。 Once checked errorless by the check & acceptance team (for the final payment, the work amount shall be examined by the internal audit after check & acceptance), the accounting entry based on the goods receipt/service confirmation will be generated on SAP.
A&C 2	部门角色 Dept./Role:::	五金材料科 Hardware materials section
	输入 Input:	物料信息、订单信息等 Info of materials, order and etc.
	输出 Output:	收货/服务确认的会计分录 Accounting entry based on goods receipt/service confirmation
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	通过 SAP 或其他系统自动提醒供应商开具发票 Automatically remind suppliers to invoice through SAP or other system
A&C 3	部门角色 Dept./Role:::	使用部门 User department
	输入 Input:	订单信息、供应商信息 Info of purchase order and supplier
	输出 Output:	提醒供应商开具发票 Remind suppliers to invoice
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	接收发票，通过影像系统将发票与订单匹配，并将发票信息电子化，链接至税务系统 In receipt of the invoice, match the invoice and order by image system and electronize the invoice info to link to the taxation system
A&C 4	部门角色 Dept./Role:::	使用部门 User department
	输入 Input:	发票信息、订单信息 Info of invoice and order
	输出 Output:	发票信息电子化并与订单匹配、链接至税务系统 Electronize the invoice and match with the order, and link to the taxation system
	Tcode:	
	Process ID:	

步骤 Step:	描述 Description：	接收发票并核对 Receive and verify the invoice
A&C 5-1	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	发票信息、订单信息 Info of invoice and order
	输出 Output:	核对结果 Verification result
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	通过税务系统进行发票认证 Invoice authentication through taxation system
A&C 5-2	部门角色 Dept./Role:::	税务会计 Tax accountant
	输入 Input:	发票信息 Invoice info
	输出 Output:	发票认证结果 Result of invoice authentication
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	将发票进行归档 Filing of invoices
A&C 5-3	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	发票信息 Invoice info
	输出 Output:	归档 Filing
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	满足各项付款条件后，系统自动生成付款条件报告，并推送至审批权限人进入发票校验申请审批程序 The payment conditions report will be automatically generated once all the payment conditions satisfied, and pushed to the authorized approver for the invoice verification and approval procedures.
A&C 6	部门角色 Dept./Role:::	使用部门 User department
	输入 Input:	订单信息、发票信息等 Info of order, invoice and etc.
	输出 Output:	付款条件报告、发票校验申请审批结果 Payment conditions report and approval result of invoice verification application
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	通过发票校验申请审批后，SAP 自动进行发票校验，生成应付账款会计分录 Invoice will be verified automatically on SAP once the invoice verification application approved, and the accounting entry for account payable will be generated.
A&C 7	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	订单信息、发票信息等 Info of order, invoice and etc.

	输出 Output:	产生应付账款会计分录 Generate the accounting entry for account payable
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	在 SAP 根据到期日/供应商/账龄等条件筛选出需要当期支付的款项 Screen the due payments of the current period based on the conditions of due date/supplier/account age etc.
A&C 8	部门角色 Dept./Role:::	出纳 Cashier
	输入 Input:	到期日/供应商/账龄等 Due date/supplier/account age etc.
	输出 Output:	需要当期支付的款项 Due payments of the current period
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	规划付款资金，将需要当期支付的款项链接至银企直联程序，形成付款指令，进入财务权限审批程序 Develop financial plan and link the due payments of that period to the program of connection between banks and enterprises to form the instruction of payment, moving onto the financial approval procedures.
A&C 9	部门角色 Dept./Role:::	出纳 Cashier
	输入 Input:	付款账户信息 Payment account info
	输出 Output:	银企直联付款指令 Payment instruction in the program of connection between banks and enterprises
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	财务审批后的款项通过银企直联支付，支付成功后接收银行回单，在 SAP 生成付款会计分录 The payments getting through financial approval will be made by the program of connection between banks and enterprises, and the bank receipt will be obtained in the event of successful payment and then the accounting entry for the payment will be generated on SAP.
A&C 10	部门角色 Dept./Role:::	出纳 Cashier
	输入 Input:	银行回单信息 Bank receipt info
	输出 Output:	付款会计分录 Accounting entry for payment
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	在 SAP 进行货物/服务接收操作 Receive goods/service on SAP
B&D 1	部门角色 Dept./Role:::	五金材料科 Hardware materials section
	输入 Input:	物料信息、订单信息等 Info of materials, order and etc.
	输出 Output:	收货确认 Receiving confirmation
	Tcode:	

	Process ID:	
步骤 Step:	描述 Description：	验收小组验收无误后（支付尾款时需在验收后经过内审核定工程量），在 SAP 产生收货/服务确认的会计分录。 Once checked errorless by the check & acceptance team (for the final payment, the work amount shall be examined by the internal audit after check & acceptance), the accounting entry based on the goods receipt/service confirmation will be generated on SAP.
B&D 2	部门角色 Dept./Role:::	五金材料科 Hardware materials section
	输入 Input:	物料信息、订单信息等 Info of materials, order and etc.
	输出 Output:	收货/服务确认的会计分录 Accounting entry based on goods receipt/service confirmation
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	通过 SAP 或其他系统自动提醒供应商开具发票 Automatically remind suppliers to invoice through SAP or other system
B&D 3	部门角色 Dept./Role:::	使用部门 User department
	输入 Input:	订单信息、供应商信息 Info of order and supplier
	输出 Output:	提醒供应商开具发票 Remind suppliers to invoice
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	满足各项付款条件后，系统自动生成付款条件报告，并推送至审批权限人进入发票校验申请审批程序 The payment conditions report will be automatically generated once all the payment conditions satisfied, and pushed to the authorized approver for the invoice verification and approval procedures.
B&D 4	部门角色 Dept./Role:::	使用部门 User department
	输入 Input:	订单信息、发票信息等 Info of order, invoice and etc.
	输出 Output:	付款条件报告、发票校验申请审批结果 Payment conditions report and approval result of invoice verification application
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	通过发票校验申请审批后，SAP 自动进行发票校验，生成预付账款会计分录 Invoice will be verified automatically on SAP once the invoice verification application approved, and the accounting entry for advance will be generated.
B&D 5	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	订单信息、发票信息等 Info of order, invoice and etc.
	输出 Output:	产生预付账款会计分录 Generate the accounting entry for advance
	Tcode:	
	Process ID:	

步骤 Step:	描述 Description：	在 SAP 根据到期日/供应商/账龄等条件筛选出需要当期支付的款项 Screen the due payments of the current period based on the conditions of due date/supplier/account age etc.
B&D 6	部门角色 Dept./Role:::	出纳 Cashier
	输入 Input:	到期日/供应商/账龄等 Due date/supplier/account age etc.
	输出 Output:	需要当期支付的款项 Due payments of the current period
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	规划付款资金，将需要当期支付的款项链接至银企直联程序，形成付款指令，进入财务权限审批程序 Develop financial plan and link the due payments of that period to the program of connection between banks and enterprises to form the instruction of payment, moving onto the financial approval procedures.
B&D 7	部门角色 Dept./Role:::	出纳 Cashier
	输入 Input:	付款账户信息 Payment account info
	输出 Output:	银企直联付款指令 Payment instruction in the program of connection between banks and enterprises
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	财务审批后的款项通过银企直联支付，支付成功后接收银行回单，在 SAP 生成付款会计分录 The payments getting through financial approval will be made by the program of connection between banks and enterprises, and the bank receipt will be obtained in the event of successful payment and then the accounting entry for the payment will be generated on SAP.
B&D 8	部门角色 Dept./Role:::	出纳 Cashier
	输入 Input:	银行回单信息 Bank receipt info
	输出 Output:	付款会计分录 Accounting entry for payment
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	接收发票，通过影像系统将发票与订单匹配，并将发票信息电子化，链接至税务系统 In receipt of the invoice, match the invoice and order by image system and electronize the invoice info to link to the taxation system
B&D 9	部门角色 Dept./Role:::	使用部门 User department
	输入 Input:	发票信息、订单信息 Info of invoice and order
	输出 Output:	发票信息电子化并与订单匹配、链接至税务系统 Electronize the invoice and match with the order, and link to the taxation system
	Tcode:	

	流程文档 **Process Document**				

	Process ID:	
步骤 Step:	描述 Description：	接收发票并核对 Receive and verify the invoice
B&D 10-1	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	发票信息、订单信息 Info of invoice and order
	输出 Output:	核对结果 Verification result
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	通过税务系统进行发票认证 Invoice authentication through taxation system
B&D 10-2	部门角色 Dept./Role:::	税务会计 Tax accountant
	输入 Input:	发票信息 Invoice info
	输出 Output:	发票认证结果 Result of invoice authentication
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	将发票进行归档 Filing of invoices
B&D 10-3	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	发票信息 Invoice info
	输出 Output:	归档 Filing
	Tcode:	
	Process ID:	
步骤 Step:	描述 Description：	SAP 自动进行发票校验，生成应付账款会计分录 Invoice will be verified automatically on SAP, and the accounting entry for account payable will be generated.
B&D 11	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	订单信息、发票信息等 Info of order, invoice and etc.
	输出 Output:	产生应付账款会计分录 Generate the accounting entry for account payable
	Tcode:	
	Process ID:	
步骤 Step：	描述 Description：	根据订单信息、发票信息，将预付账款与应付账款进行核销，生成核销会计分录 The advance and the account payable will be cancelled after verification based on the info of order and invoice, and then the accounting entry for the said cancellation will be generated.
B&D 12	部门角色 Dept./Role:::	应付会计 Account payable accountant
	输入 Input:	订单信息、发票信息等 Info of order, invoice and etc.
	输出 Output:	产生核销预付账款会计分录 Generate accounting entry for the cancellation of advance

	Tcode:	
	Process ID:	

6. 报表/表单 Report/Form List

No.	Name	Description	Report /Form	Priority H/M/L	Comment

7. 接口 Interface
无

8. 差异分析与转变管理 Fit Gap and Transformation
现状 As-Is：
（1） 采购订单的付款申请统一由采购部负责，但采购部均不是采购货物/服务的实际使用者，对于采购订单的执行情况了解有限。Although the purchasing department is responsible for the payment of the purchase order, it is not the actual user of the goods/service purchased, who has limited knowledge of the implementation of the purchase order.
（2） 在 SAP 中无法查询采购订单的付款情况。The progress of the purchase order payment cannot be tracked on SAP.
（3） 多环节手工操作，效率低下。Low efficiency results from too many and manual operations.
将来 To-Be：
（1） 采购订单的付款申请按业务情况由采购部和业务部门分别负责，可加强对采购订单的执行跟踪。The purchasing department and relevant business department shall take charge of the purchase order payment respectively according to the actual needs in order to follow up the execution of the purchase order.

（2） 采购订单的付款数据可写入 SAP 中的采购订单信息，确保业务数据与财会数据的一致性、完整性。The data of purchase order payment can be written into the purchase order info in SAP to ensure the consistency and integrity between the business data and the financial data.

（3） 多环节采用系统自动化，提升业务的准确性与及时性。Some operations will be done automatically in system to increase the accuracy and timeliness.

9. 参考文档 Other Reference Document

No.	Name	Description	Hyperlink

10. 附录 Appendix